

NOTES ON HOW TO COMPLETE FORM IR56M

1. Insert the appropriate year in the box provided.
2. Forms IR56M should be submitted in alphabetical order of surname and then other names.
3. Sheet No. should be marked on each and every Form IR56M in numerical order starting from 900001 corresponding to the alphabetical sequence. Only one set of numbering sequence should be used.
4. The whole set of completed Forms IR56M should be returned to the Inland Revenue Department with the IR6036B. If the Forms IR56M are submitted in computerized format, which has been approved by the Department, please label the diskette or write on the CD-ROM/DVD-ROM of IR56M (softcopy) with the name of Payer, Payer's employer's file number and the year of assessment. Put it in an envelope and staple the envelope securely to the Form IR6036B together with a signed control list before filing.
5. A copy of the completed Form IR56M should be given to the recipient for completing his/her tax return.
6. Local persons in respect of whom Forms IR56M should be submitted include: -
 - (a) Consultants, agents, brokers and freelance artistes, sportsmen, writers, etc. to whom commission, fees or other remuneration paid exceeded a total of \$25,000 per annum for the relevant year ended 31 March.
 - (b) Sub-contractors to whom fees or other remuneration paid exceeded a total of \$200,000 per annum for the relevant year ended 31 March.

Form IR56M is **not required** for payments made to **corporations**.

7. (a) For recipients who are persons other than individuals or corporations, complete item 1 and report the name and business registration no. of the unincorporated business. Skip item 2 and proceed to complete items 3 to 8.
(b) For recipients who are individuals, skip item 1 and proceed to complete items 2 to 8.
8. The commission and fees to be shown at item 6 in Form IR56M are the amounts, the payment of which the person became entitled to claim during the relevant year ended 31 March.
9. Service fees should not be reported under Subcontracting Fees, Type 1 of Item 6. They could be reported in row (d) of Others.
10. If you need further information or assistance, you may : —
 - visit the Department's web site at www.ird.gov.hk;
 - obtain specimens of completed forms through the Department's web site at www.ird.gov.hk/eng/tax/ere.htm#02_2 or the 'Fax-A-Form' Service (2598 6001);
 - get more Forms IR56M through the Department's web site at www.ird.gov.hk/eng/paf/for.htm#er or the 'Fax-A-Form' Service (2598 6001);
 - write (G.P.O. Box 132, Hong Kong) or fax (2877 1232) to the Assessor, stating your Employer's File Number and day-time contact telephone number;
 - telephone 187 8022; or
 - visit our Central Enquiry Counter on 1/F of Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.