

**Employee About to Leave Hong Kong
Tax Clearance – Things to be done / noted by Employer and Employee**

	Employer	Employee
Not later than 1 month before the expected date of departure	<ul style="list-style-type: none"> ✓ File I.R.56G and provide a copy of it to the employee. ✓ Remind the employee of the requirement for tax clearance. ✓ Withhold all moneys payable to the employee for a period of one month from the date on which the I.R.56G was given, or until receipt of the Letter of Release [I.R.607] issued by the Department, whichever is earlier. 	<ul style="list-style-type: none"> ✓ Notify the Department of the intended date of departure. You may write to the Department by mail (Gloucester Road Post Office PO Box 28777, Hong Kong) or by fax (2877 1232). Please state in the letter your name, Hong Kong Identity Card No. / Passport No. and file number (if known). To facilitate future contact, please supply your latest telephone no. and correspondence address in Hong Kong and also the overseas correspondence address. ✓ Submit Tax Return [B.I.R.60] – The Department will issue a return to you upon receiving your notification. If the Department does not receive your completed return within the specified period, or if it is impracticable to issue a Tax Return having regard to the impending expiry of the money-withholding period obliged on the employer or if the expected date of departure is imminent, the Department will issue an estimated assessment based on the available information. <p>To expedite tax clearance, you may also call in person. Please bring along the I.R.56G from your employer, payroll slips and supporting documents for all deductions / allowances claimed and call at:</p> <ul style="list-style-type: none"> • The Assessing Group which handles your case (if known) during Monday to Friday (8:15 am to 12:30 pm and 1:30 pm to 5:30 pm). • Central Enquiry Counter at 1/F of Revenue Tower during Monday to Friday (8:15 am to 5:30 pm).
Before leaving Hong Kong	<ul style="list-style-type: none"> ✓ Release moneys payable to the employee after expiry of the money-withholding period which is one month from the date on which the I.R.56G was given, or upon receipt of the Letter of Release issued by the Department, whichever is earlier. 	<ul style="list-style-type: none"> ✓ Payment of tax <p><u>Note</u></p> <ul style="list-style-type: none"> • <i>The due date will be set having regard to the expiry of the money-withholding period obliged on the employer and the expected date of departure.</i> • <i>If the employee fails to pay the tax by the due date, recovery actions, including the garnishee notice issued to the employer to demand payment of the money withheld to settle the tax liability of the employee, will be taken.</i> <ul style="list-style-type: none"> ✓ After paying all taxes, produce the payment receipts to Collection Section at 7/F of the Revenue Tower to obtain the Letter of Release [I.R.607] during: Monday to Friday : 8:15 am to 12:30 pm & 1:30 pm to 5:30 pm <p>The Letter of Release will be sent to the employee and the employer by post if the employee cannot collect it in person.</p> <ul style="list-style-type: none"> ✓ The earliest time for issue of a Letter of Release if payment is made by: <ul style="list-style-type: none"> • cash, EPS, ATM, or cashier order – same day • PPS, Internet – about 2 working days after the Department received payment confirmation from the paying institution • personal cheque – about 10 days
After tax clearance	<ul style="list-style-type: none"> ✓ Submit additional / revised I.R.56G if other remuneration is paid to the employee after tax clearance. ✓ Withhold all moneys payable to the employee (see above for the time to withhold the moneys). 	<ul style="list-style-type: none"> ✓ If there is still income derived from Hong Kong, file Tax Return as normal or inform the Department in writing.

For further information or assistance:

<ul style="list-style-type: none"> • Go to “Tax Information : Individuals : About to leave HK” under www.ird.gov.hk 	<ul style="list-style-type: none"> • By fax (2877 1232), quoting file reference & telephone number
<ul style="list-style-type: none"> • Call 187 8088 	<ul style="list-style-type: none"> • Visit the Central Enquiry Counter at 1/F, Revenue Tower