

INLAND REVENUE DEPARTMENT

INFORMATION TO BE FURNISHED - PERSONS

The attention of all persons is drawn to Sections 51(2), (6), (7) and (8) of the Inland Revenue Ordinance, which impose the following obligations :-

(a) Section 51(2) - Every person chargeable to tax for any year of assessment must notify the Commissioner in writing not later than four months after the end of the basis period for the year in which he is so chargeable unless he has already been required to furnish a return for that year.

(b) Section 51(6) - Any person who ceases to carry on a trade, profession or business or ceases to hold an office or employment in respect of which Salaries Tax is chargeable, or ceases to have a source of income in respect of which he is personally assessed, must advise the Commissioner in writing within one month of such cessation.

(c) Section 51(7) - Any person chargeable to Salaries Tax, Profits Tax or tax under Personal Assessment who is about to leave Hong Kong for a period exceeding one month must notify the Commissioner in writing at least one month before he is due to leave. This does not apply to persons who are required to leave Hong Kong frequently in the course of business or employment.

(d) Section 51(8) - Any person chargeable to Property Tax, Salaries Tax, Profits Tax or tax under Personal Assessment who changes his address must within one month notify the Commissioner in writing of the particulars of the change.

INFORMATION TO BE FURNISHED - EMPLOYERS

The attention of all employers is drawn to Sections 52(4), (5), (6) and (7) of the Inland Revenue Ordinance, which impose the following obligations :-

(a) Section 52(4) - An employer is required to furnish in writing, within three months of engaging any employee, particulars of any such employee who is likely to be chargeable to Salaries Tax.

(b) Section 52(5) - An employer who is about to cease to employ in Hong Kong any person who is likely to be chargeable to Salaries Tax must advise the Commissioner by notice in writing at least one month before the date he ceases so to employ that person.

(c) Section 52(6) - Any employer must advise the Commissioner by notice in writing whenever an employee who is chargeable to Salaries Tax is about to leave Hong Kong for more than a month, at least one month before he actually leaves. This does not apply to an employee who is required, in the course of his employment, to leave Hong Kong at frequent intervals.

(d) Section 52(7) - Where a notice given to the Commissioner by the employer in pursuance of subsection (6) refers to an individual whom the employer is about to cease to employ in Hong Kong the following restrictions are placed on the employer :-

He must not, for a period of one month from the date of giving such notice, make any payment to the employee, except with the consent in writing of the Commissioner. He may, however, during that month pay to the Commissioner out of moneys due to the employee such sum as the employee may direct him to pay.

Forms for giving the notices required by subsections (4), (5) and (6) of Section 52 may be obtained at the Department's Receipt & Despatch Counter, 1/F, Revenue Tower, 5 Gloucester Road, Wan Chai.

If you need more information, please call the information hotline 187 8022 or visit our web site: www.ird.gov.hk

Mrs. LAU MAK Yee-ming, Alice
Commissioner of Inland Revenue