

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 inform the Commissioner in writing not later than 4 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, or ceases to be the owner of any land or buildings or land and buildings, of which tax is chargeable; or ceases to have a source of income in respect of which he is personally assessed must inform the Commissioner in writing within 1 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 1 month must notify the Commissioner in writing at least 1 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 his employment, business or profession.
- (d) Section 51(8) - Any person chargeable to Property Tax, Salaries Tax, Profits Tax or tax under Personal Assessment who changes his address must notify the Commissioner in writing within 1 month.

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 3 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 notify the Commissioner in writing at least 1 month before the date he ceases to employ that person.

- (c) Section 52(6) - Any employer must notify the Commissioner in writing whenever an employee who is chargeable to Salaries Tax is about to leave Hong Kong for more than a month, at least 1 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 1 month from the date of giving such notice, make any payment to the employee, except with the Commissioner's written consent. 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, Hong Kong.

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

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