

## BIR56A 表格的附註及說明 NOTES AND INSTRUCTIONS FOR FORM BIR56A

1. (a) 你應就以下人士填報及提交 IR56B 表格，申報該人士於有關年度的入息總額：—
    - (i) 所有僱員（包括日薪及非日薪勞工、工人及透過服務公司安排收取報酬的僱員），不論是否香港居民，其入息總額超過有關課稅年度的基本免稅額（如僱用期未滿 1 年，則按比例遞減）。2024/25 課稅年度的基本免稅額為 \$132,000。有關最近 7 個課稅年度的基本免稅額，你可瀏覽 [www.ird.gov.hk](http://www.ird.gov.hk) > 稅務資料 - 個別人士 / 公司業務 > 個別人士 > 基本及其他免稅額 > 更多關於免稅額的修訂的資料。
    - (ii) 董事、已婚人士及可能有其他應課薪俸稅收入的非全職僱員，不論任何款額及該人士是否香港居民。
    - (iii) 由非香港實體調派或借調給你在本港或本港以外地區服務的僱員。
    - (iv) 由你支付或應支付退休金的人士。至於已長期離港而支取退休金的人士，則在其退休金金額超過有關課稅年度的基本免稅額時始須填報。
    - (v) 前僱員及前董事，因行使、轉讓或放棄其憑藉受聘於你的僱員身份或所任職位而取得的股份認購權而變現所得的收益。如該前僱員或前董事在申報年度內沒有其他應課薪俸稅收入，則在其股份認購權獲得的變現收益超過有關課稅年度的基本免稅額時始須填報。
  - (b) 「年度」一詞是指列印於本報稅表首頁所示，由 4 月 1 日至 3 月 31 日的 12 個月期間。
  - (c) 如你須為任何人士（即屬於 BIR56A 表格的附註及說明的附註 1(a) 所述的人士）填報 IR56B 表格，你必須把文本及 / 或電子紀錄形式提交的 IR56B 表格數目（並非資料檔案的數目）適當地在第 (1) 及 / 或 (2) 項分別申報。如無 IR56B 表格需作提交，請在「沒有」的方格內加上「✓」號。請注意，不論以文本或電子紀錄形式提交，在本報稅表內你應就每名人士只提交 1 份 IR56B 表格。
  - (d) 如透過僱主電子報稅服務提交 IR56B 表格至稅務局，本報稅表必須連同於上載資料檔案時由該系統所匯出並顯示有交易參考編號及二維碼 (QR Code) 的核對表一併提交。
  - (e) 本報稅表的聲明書及所有一併提交的 IR56B 表格 / 核對表，必須由東主（如屬獨資經營業務）、首合夥人（如屬合夥經營業務）、公司秘書 / 經理 / 董事 / 投資經理（只適用於開放式基金型公司） / 臨時清盤人 / 清盤人（如屬法團）、主要職員（如屬團體）簽署。非居住於香港的人士可由代理人代行。本報稅表及每張 IR56B 表格 / 核對表必須由同一負責人簽署。
2. 有關如何填報 IR56B 表格的詳情及僱主的其他申報責任，你可參閱載於 [www.ird.gov.hk](http://www.ird.gov.hk) > 公用表格及小冊子 > 小冊子 > 僱主 > 「IR56B 表格的附註及說明」及「僱主的申報責任」。
1. (a) You should complete and submit Form IR56B for each of the following persons to report his/her total income for the relevant year: -
    - (i) Employees (including labourers, workers, etc. whether daily paid or otherwise, and employees who have received remuneration through service company arrangements), whether Hong Kong residents or not, whose total income is in excess of Basic Allowance of the relevant year of assessment (if employed for less than a year, a proportionately reduced amount). The Basic Allowance for the year of assessment 2024/25 is \$132,000. For the prescribed amount for Basic Allowance of the latest 7 years of assessment, please visit [www.ird.gov.hk](http://www.ird.gov.hk) > Tax Information – Individuals/Businesses > Individuals > Basic & Other Allowances > More on changes in allowances.
    - (ii) Directors, married persons and part-time employees who were likely to have other income chargeable to Salaries Tax, irrespective of the amount paid and whether they are Hong Kong residents.
    - (iii) Employees of any non-Hong Kong entity who were assigned or seconded to you for duties in or outside Hong Kong.
    - (iv) Persons to whom a pension was paid or accrued. In the case of pensioners who have left Hong Kong permanently, only those pensioners whose pension exceeded the Basic Allowance for the relevant year of assessment are required to be reported.
    - (v) Former employees and former directors who have realized gain by the exercise, assignment or release of any share option previously granted in respect of their former employment with or office in you. If the former employees or former directors did not have any other income chargeable to Salaries Tax during the relevant year, only those whose share option gain realized is in excess of the Basic Allowance of the relevant year are required to be reported.
  - (b) The term “year” refers to the twelve-month period from 1 April to 31 March as shown on the front page of this return.
  - (c) If you should submit Form IR56B in respect of any persons (i.e. persons falling within the scope of Note 1(a) of the Notes and Instructions for BIR56A), you should complete item(s) (1) and/or (2), as appropriate, to report the respective number(s) of Form IR56B reported in the form of paper and/or electronic records (not the number of data file). If you have no Form IR56B to submit, please tick the Box “NO”. Please note that no matter in the form of paper or electronic records, you should only submit ONE Form IR56B for each person in this return.
  - (d) If the Form(s) IR56B is / are submitted to the Department via the Employer’s Return e-Filing Services, you must submit this return together with the Control List showing the Transaction Reference Number and QR Code generated by the system when uploading the data file(s).
  - (e) The Declaration on this return and all the Form(s) IR56B / Control List submitted with this return must be signed by the Proprietor (for sole proprietorship businesses), Precedent Partner (for partnership businesses), Company Secretary / Manager / Director / Investment Manager (only applicable to open-ended fund companies) / Provisional Liquidator / Liquidator (for corporations), Principal Officer (for bodies of persons). Non-resident persons may appoint agents to act on their behalf. This return and all attached Form(s) IR56B / Control List must be signed by the same responsible person.
2. For details about how to complete the Form IR56B and other obligations of an employer, please refer to the pamphlets “Notes and Instructions for Form IR56B” and “Obligations of an Employer”, which are available at [www.ird.gov.hk](http://www.ird.gov.hk) > Public Forms and Pamphlets > Pamphlets > Employers.