INLAND REVENUE DEPARTMENT
NOTIFICATION
OF REMUNERATION PAID TO PERSONS OTHER THAN EMPLOYEES

FOR THE YEAR ENDED 31 MARCH
(Insert year in the box) *[See Note 1]* [This box will be filled automatically after item(6) is entered.]

Prepare a fresh form for another recipient

Prepare a fresh form for the same recipient but for another year

56M

☐ Additional – reporting additional remuneration in respect of the same recipient

☐ Replacement – correcting the form (sheet no. _____) submitted on _____ (DD/MM/YYYY)

("✓" one of the above boxes where applicable and fill in date & sheet no.)

This form is applicable for reporting payments made to local unincorporated entities (include individuals, sole proprietorships, partnerships and unincorporated bodies of persons) *[see Note 2]*. Before completing this form, please read carefully the Notes and Instructions for Form IR56M at https://www.ird.gov.hk/eng/pdf/ir6036c_e.pdf.

All correspondence should be sent to: P.O. Box 28777 Concorde Road Post Office, Kowloon, Hong Kong *[For details on how to file Forms IR56M, see Note 3]*

Particulars of the payer: -

Sheet No. *[See Note 4]* 9

1. (a) Employer's File No. (Shown at the top left hand corner on Form BIR56A / IR6036A)
(If no Employer's File exists for the payer, state its Business Registration No./H.K. Identity Card Number) . . . . . [ ] – [ ]

(b) Name of the Payer _____

(c) Postal Address _____

Particulars of the recipient *[See Note 5]***: -**

2. Complete this part **if the recipient is a business carried on by a partnership or an unincorporated body of persons** *[See Note 6(a)]*

Name of the business		Business Registration No.	

3. (a) Complete this part **if the recipient is a sole-proprietorship business or its business structure is unknown** *[See Notes 6(b) & 6(c)]*

Name of the business		Business Registration No.	

(b) Complete this part **if the recipient is an individual or a sole-proprietorship business** *[See Note 6(d)]*

(i) Name of the individual/owner of the sole-proprietorship business (Surname first, followed by a comma and then Given Name. See Example at the bottom)*

Mr/Mrs/Ms/Miss # (Delete as appropriate)	Full Name in English	
	Full Name in Chinese	

(ii) H.K. Identity Card Number . . . . . **(If item 3(b) is applicable, this field must be completed)** → [ ] – [ ] ([ ])

(iii) Sex (M=Male, F=Female) . . . . . **(If item 3(b) is applicable, this box must be completed)** → [ ]

(iv) Marital Status (1=Single/Widowed/Divorced/Living Apart, 2=Married) . . . . . [ ]

(v) • If married, full name of spouse _____

• Spouse's H.K. Identity Card Number/Passport Number and place of issue (if known) _____

4. Postal Address _____

Tel. No. _____

5. Capacity engaged #Subcontractor/Agent/Writer/Consultant/Coach/Tutor/others (please specify: _____)
(Delete as appropriate)

6. Period for which service was rendered . . . . . [ ][ ][ ] (Day Month Year) to [ ][ ][ ] (Day Month Year)

7. Particulars of remuneration accruing during the period of service *[See Note 7]* : -

Particulars	Amount (HK$) (EXCLUDE CENTS)
Type 1: Subcontracting Fees *[see Note 8]*	0 0
Type 2: Commission	0 0
Type 3: Writer's / Contributor's Fees	0 0
Others: a. Artiste's Fees	0 0
b. Copyright / Royalties	0 0
c. Consultancy / Management Fees	0 0
d. Service fees to freelances (e.g. tutors/coaches/photographers, etc.)	0 0
e. Others (please specify:)	0 0
Total	0 0

8. Whether a sum has been withheld from the above payment to settle the tax due by the recipient (0=No, 1=Yes) **(This box must be completed)** → [ ]
If yes, please state the amount withheld: HK$ _____

9. Remarks _____ 0

Space for Company Chop

Signature _____

Name _____

Designation _____

Date _____

* Example: Surname and Given Name of Recipient are "CHAN" and "TAI MAN" respectively, complete as C|H|A|N|,| |T|A|I| |M|A|N| | | | | |

IR56M (4/2026)

Please provide a copy of the completed Form to the recipient