

# **INLAND REVENUE DEPARTMENT NOTICE**

## **TAX OBLIGATIONS OF TAXPAYERS AND EMPLOYERS**

### **INFORMATION TO BE FURNISHED BY TAXPAYERS**

Taxpayers are reminded of their obligations under Sections 51(2), (6), (7) and (8) of the Inland Revenue Ordinance as follows :

- (a) Section 51(2) - Every person chargeable to tax for any year of assessment must inform the Commissioner of Inland Revenue (“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 BY EMPLOYERS**

Employers are reminded of their obligations under Sections 52(4), (5), (6) and (7) of the Inland Revenue Ordinance as follows:

- (a) Section 52(4) - An employer is required to furnish in writing the particulars of any new employee who is likely to be chargeable to Salaries Tax not later than 3 months after the date of commencement of the employment.
- (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 such person ceases to be employed.

- (c) Section 52(6) - The employer of any person who is chargeable to Salaries Tax and is about to leave Hong Kong for more than 1 month shall notify the Commissioner in writing not later than 1 month before the expected date of departure of such person. 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) - An employer who is required by Section 52(6) to give notice to the Commissioner the expected date of departure of an employee must not, except with the consent in writing of the Commissioner, make any payment of money or money's worth to the employee for a period of 1 month from the date of that notice.

To furnish the information required under Sections 52(4), (5) and (6) of the Inland Revenue Ordinance, you may submit forms IR56E, IR56F and IR56G via the Employer's Return e-Filing Services provided under eTAX at [www.gov.hk/etax](http://www.gov.hk/etax). Alternatively, you can download the forms from the Department's website. You can also obtain the forms through the 'Fax-A-Form' Service (2598 6001) or from the Department's Receipt & Despatch Counter on G/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.

If you need more information, please call 187 8022 or visit our website [www.ird.gov.hk](http://www.ird.gov.hk).

TAM Tai-pang  
Commissioner of Inland Revenue