

## 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)。2023/24 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/chi/tax/ind.htm](http://www.ird.gov.hk/chi/tax/ind.htm)。
    - (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) 由非香港公司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) 因行使、轉讓或放棄僱主或其他公司就其先前受僱於僱主的工作或職位發給股份認購權而獲益的前僱員及前董事。至於在申報年度內沒有其他應課薪俸稅收入的前僱員，則在其所得的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截至 3 月 31 日止的 12 個月期間。例如截至 2024 年 3 月 31 日止的年度是指由 2023 年 4 月 1 日至 2024 年 3 月 31 日止的 12 個月期間。
  - (c) 如有屬於上述附註 1(a) 範圍內的人士，你應在第 (1)、(2) 及 (3) 項適用的部分分別申報以文本及／或電子紀錄形式提交的 IR56B 表格的數目 (並非儲存裝置及／或資料檔案的數目)。如沒有該等人士，請在報稅表「沒有」的方格內加上「✓」號，而不須填報 IR56B 表格。就同一名人士的 IR56B 表格，不應在第 (1)、(2) 及 (3) 項中重複申報。
  - (d) 核對表
    - (i) 本局只接受以 2022 年 8 月前審批的僱主自行設計軟件所產生的 IR56B 表格數據檔案 (以 XML 格式製備)，才可載於儲存裝置提交。你並必須提交由該軟件所列印的核對表。
    - (ii) 如經僱主電子報稅服務提交 IR56B 表格至稅務局，你必須提交由該系統所列印有交易參考編號及二維碼 (QR Code) 的核對表。
  - (e) 本報稅表的聲明書及所有一併提交的 IR56B 表格／核對表，必須由獨資經營業務的東主、合夥經營業務的首合夥人、法團的公司秘書／經理／董事／投資經理 (只適用於開放式基金型公司的法團)／臨時清盤人／清盤人、團體的主要職員或非居住香港人士的代理人簽署。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/chi/pdf/ir56b\\_notes\\_c.pdf](http://www.ird.gov.hk/chi/pdf/ir56b_notes_c.pdf) 的「IR56B 表格的附註及說明」及 [www.ird.gov.hk/chi/pdf/ir56h\\_c.pdf](http://www.ird.gov.hk/chi/pdf/ir56h_c.pdf) 的單張。
    1. (a) Form IR56B should be completed and filed for each of the following persons to report his/her total income for the relevant year: -
      - (i) Remunerees (including labourers, workers, etc. whether daily paid or otherwise, and employees who have received remuneration through service company arrangements), whether resident in Hong Kong or not, whose total income is in excess of the 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 2023/24 is \$132,000. For details of the Basic Allowance of the latest 7 years of assessment, you may visit [www.ird.gov.hk/eng/tax/ind.htm](http://www.ird.gov.hk/eng/tax/ind.htm).
      - (ii) Directors, married persons and part-time employees who were likely to have other income chargeable to Salaries Tax, irrespective of any amount paid and whether resident in Hong Kong or not.
      - (iii) Employees of any non-Hong Kong company who were assigned or seconded to your company 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 is in excess of the Basic Allowance of the relevant year of assessment need 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 by the employer or by any other corporation in respect of their former employment with or former office in the employer. In the case of former employees who did not have any other income chargeable to Salaries Tax during the reporting year, only those employees whose gain realized is in excess of the Basic Allowance of the relevant year of assessment need to be reported.
    - (b) The term "year" refers to the twelve-month period ending on 31 March that is printed on the front page of this return. For example, the year ended 31 March 2024 is the twelve-month period from 1 April 2023 to 31 March 2024.
    - (c) If there are persons falling within the scope of the above Note 1(a), you should complete items (1), (2) and (3), as appropriate, to report the respective number of Form IR56B filed in paper and/or electronic format (not the number of storage device and/or data file). If there is no such person, please tick the Box "NO" in the return and no Form IR56B should be filed. Regarding the Form IR56B for the same person, you should not repeatedly report it in items (1), (2) and (3).
    - (d) Control List
      - (i) Using a storage device to file Forms IR56B is only acceptable if the records are generated in XML data format by the Employer's Self-developed Software approved by the Department before August 2022. In addition, you must submit the Control List that was generated by the software.
      - (ii) If the Forms IR56B are filed to the Department via the Employer's Return e-Filing Services, you must submit the Control List that was generated by the system with a Transaction Reference Number and QR Code printed.
    - (e) The Declaration on this return and all the Forms IR56B / Control List submitted with this return must be signed by the Proprietor for a sole proprietorship business, Precedent Partner for a partnership business, Company Secretary / Manager / Director / Investment Manager (only applicable to a corporation that is an open-ended fund company) / Provisional Liquidator / Liquidator for a corporation, Principal Officer for a body of persons or Agent for a non-resident person. This return and all the Forms IR56B / Control List must be signed by the same responsible person.
  2. For details on how to complete the Form IR56B and other obligations of an employer, you can read the Notes and Instructions for Form IR56B which is available at [www.ird.gov.hk/eng/pdf/ir56b\\_notes\\_e.pdf](http://www.ird.gov.hk/eng/pdf/ir56b_notes_e.pdf) and the leaflet at [www.ird.gov.hk/eng/pdf/ir56h\\_e.pdf](http://www.ird.gov.hk/eng/pdf/ir56h_e.pdf).