Inland Revenue Department

**Requirement Specifications for Submission of Annual Employer's Returns
with Computerized IR56B Records Generated by Employer's Self-developed Software**

**Requirement Specifications for Submission of Annual Employer's Returns
with Computerized IR56B Records Generated by Employer's Self-developed Software**

1. Introduction

1.1 The Inland Revenue Department ("the Department") encourages employers to develop their own software ("Self-developed Software") and obtain **approval in writing** to prepare and submit IR56B Forms in computerized format that fulfils all the requirements specified by the Department.

1.2 Alternatively, an employer may use the Department's IR56B Software ["IRD Software"] to prepare and submit the IR56B records in computerized format. Prior approval from the Department for using the IRD Software is not required. IRD Software can be downloaded from the Department's website [www.ird.gov.hk/eng/ese/erc.htm]. For enquiry regarding the IRD Software, please call 183 5311 during office hours [from 8:15 am to 12:15 pm and from 1:15 pm to 5:30 pm on Monday to Friday].

1.3 Employers who have obtained approval for using Self-developed Software to prepare IR56B should submit the **Annual Employer's Returns** with the IR56B records in soft copy to the Department in accordance with the manner stated in paragraph 3 below. There is no need to forward hard copies of forms IR56B to the Department.

1.4 For all applications for approval lodged on or after 1 March 2014, the Self-developed Software should adopt the Unicode Standard for encoding Chinese characters. Data file containing the IR56B records should be in XML format.

1.5 Employers who have already obtained approval to use Self-developed Software under the previous version of Requirement Specifications may continue to use the approved software until further notice. However, employers are encouraged to make changes to their software so as to comply with the data specifications detailed in paragraph 4.1. Fresh application for approval is not required. Nevertheless, if an employer wishes to confirm if the enhanced program is in order, he may follow the procedure described in paragraph 2.5 to forward the enhanced data file in XML format to the Department for testing.

1.6 For enquiry regarding this Requirement Specifications, please call 183 5310 during office hours. If you have not received the BIR56A from the Department, please call 187 8088.

2. Procedures for Application of Approval to Submit Computerized IR56B

2.1 An employer who wishes to develop its own software for preparing computerized IR56B must first seek approval from the Department. To apply for approval, the employer should furnish:

- A written application with the employer's name, employer's file number (for your convenience, a sample application letter is prepared at Appendix A);

- A removable storage device containing 20 to 30 testing data records of IR56B **complying with the data specifications stated in paragraph 4.1**;

- Hard copies of three IR56B Forms (as per Appendix B) selected from the testing data; and

  The Control List (as per Appendix C) using the testing data records in the removable storage device.

  Note:
  1. **The removable storage device should be externally labelled with the employer's name, employer's file number and the year of assessment for identification.**
  2. **Do not use real data of employees and their HKIC no. to prepare the test data.**
  3. **Make sure that the words "For Testing Only" are prominently printed on each of the sample form submitted.**

2.2 The required items mentioned in paragraph 2.1 should be sent to:

  Computer Section,
  Inland Revenue Department,
  16/F, Revenue Tower,
  5 Gloucester Road, Wan Chai, Hong Kong

2.3 All applications submitted on or after 1 March 2014 must comply with the revised data specifications per paragraph 4.1. Applications under the former format per Appendix F will no longer be accepted.

2.4 As the format of IR56B will be reviewed every year, the Department reserves the right to make amendments to the Requirement Specifications as and when the circumstances warrant. However, reasonable notice will be given to employers so that necessary amendments can be made in time. The approval for submission of IR56B in computerized format will be withdrawn if any of the requirements specified by the Department is not met.

2.5 For Employers making enhancement to their Self-developed Software to comply with the revised data specifications, if they wish, they may submit all the items listed in paragraph 2.1 above to the Department at:

  Computer Section,
  Inland Revenue Department,
  16/F, Revenue Tower,
  5 Gloucester Road, Wan Chai, Hong Kong

3. Requirements and Important Notes for Submission of Computerized IR56B

3.1 Employers who have been granted approval to use Self-developed Software under this Requirement Specifications should submit Annual Employer's Returns to the Department in the following manner:-

  (i) By using the Upload function under the Employer's Return e-filing service of eTAX [www.gov.hk/etax] if the number of IR56B records is not more than 800;

  (ii) For cases with more than 800 IR56B records, by delivering to the Department a removable storage device [i.e. diskette, CD/DVD or USB] containing the IR56B records together with all the documents listed in paragraph 3.10 below.

  Hard copies of Forms IR56B will not be required to be forwarded to the Department.

3.2 Employers who have obtained approval to use Self-developed Software under the previous version of Requirement Specifications may submit Annual Employer's Returns through either means. However, the data files in 'txt' format cannot be submitted via eTAX.

3.3 **The computerized IR56B records generated by Self-developed Software should be in XML format which is encoded and saved in UTF8 format.** Please refer to paragraph 4.1 for the data specifications and layout of records.

3.4 The IR56B records submitted must be for ORIGINAL IR56B only. Please do not include revised or additional IR56B records.

3.5 **It is the employer's obligation to ensure that all data furnished for the employees in the IR56B records are correct before submitting the same to the Department.**

3.6 Employers should supply a hard copy of the IR56B records submitted to the Department to their employees for information.

3.7 Preferably, the hardcopy of IR56B should follow the same format of the Department printed form and provide a space at the right bottom area for printing a box "For Official Use" with the following specifications:

Box size: 3.5 cm (H) x 4.5 cm (W) (minimum)
Position of the box: 1 cm from the bottom edge of the A4 paper (maximum)
1 cm from the right edge of the A4 paper (maximum)
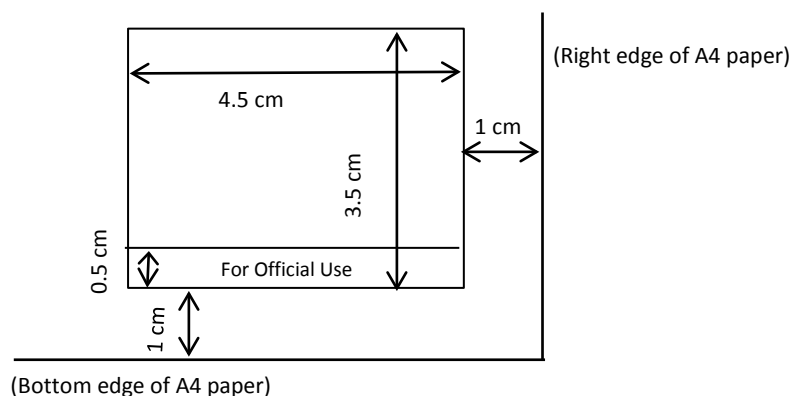
Electronic Submission of Data File by Uploading Via eTAX

3.8 Employer may use the Employer's Return e-filing service under eTAX to complete and file the Annual Employer's Return (BIR56A) accompanied by uploading a data file containing all the computerized IR56B records generated by Self-developed Software. **The maximum number of IR56B records that can be uploaded is 800.**

3.9 The Uploading Service will generate a Control List, which is extracted from the IR56B records in the file uploaded to eTAX. **The Filer (an eTAX Account holder) should fill in the Annual Employer's Return BIR56A online.** He has to use his eTAX Password, MyGovHK Password or recognized personal digital certificate to sign the returns.

Physical submission of computerized IR56B

3.10 For submission by physical delivery, (i) duly signed BIR56A issued by the Department, (ii) a removable storage device containing IR56B record file and (iii) a printed copy of the Control List (sample as per Appendix C) should be submitted altogether to :

> Document Processing Centre 1,
> Inland Revenue Department
> 21/F, Revenue Tower,
> 5 Gloucester Road, Wan Chai, Hong Kong

3.11 If the Control List consists of more than one page, the employer's file number, employer's name, heading of the Control List and heading of the columns must be printed on each and every page. The employer MUST sign on each and every page.

3.12 The computerized IR56B records should be submitted through one of the following storage devices:-

    (i)   3.5" 1.44 MB floppy diskette (holds around 500 IR56B records);

    (ii)   in the form of CD-ROM in ISO 9660 format;

    (iii)   in the form of DVD-ROM in ISO13346:1995 format; or

    (iv)   in the form of USB Mass Storage Device in FAT format.

3.13 Regarding the storage device in paragraph 3.12 above, each employer should submit **only one** diskette / CD-ROM / DVD-ROM / USB storage device which should be identified with an external label stating the employer's name, employer's file number and the year of assessment.

3.14 **Removable storage device containing soft copies of IR56B records submitted will be retained by the Department as source documents of Employer's Returns of Remuneration and Pensions filed by employers and will not be returned.**

4.   **Data Specifications of Computerized IR56B and Guidance Notes**

4.1 For submission via the file uploading function of the Employer's Return e-filing service under eTAX [www.gov.hk/etax] or submission by physical delivery of removable storage device to the Department, the data specifications are as follows:

    4.1.1   For submission by physical delivery of removable storage device to the Department, the data file should contain at most 99,999 IR56B records.

    4.1.2   For submission via the file uploading function of the Employer's Return e-filing service under eTAX, the data file should contain at most 800 IR56B records.

    4.1.3   The data file should be in standard XML format and comply with the Record Layout as listed in paragraph 4.1.4 and the Department's pre-defined specifications below:

        (i)   The XML file should be encoded and saved in UTF-8 format.

(ii)   The file should contain the XML Declaration as follows:-

```
<?xml version="1.0" encoding="UTF-8"?>
<IR56B xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:noNamespaceSchemaLocation="ir56b.xsd">
```

(iii)   Chinese and English characters shall be coded in:-

(a) ISO/IEC 10646-1:2000, and the set of Chinese characters is restricted to the Chinese characters within the Chinese-Japanese-Korean(CJK) Unified Ideographs defined in ISO/IEC 10646-1:2000 or the characters included in the Hong Kong Supplementary Character Set – 2001(HKSCS-2001); or

(b) ISO/IEC 10646:2003 with Amendment 1, and the set of Chinese characters is restricted to the Chinese characters within the CJK Unified Ideographs defined in ISO/IEC 10646:2003 with Amendment 1 or the characters included in HKSCS-2004.

(iv)   Uppercase and lowercase letters of Element Name as provided in the Record Layout should be strictly followed.

(v)   All XML elements are mandatory. For element with blank value, an empty-Element Name should still be provided. For example, if there is no Chinese name of the employee, the particular IR56B record should still contain the Element Name<NameInChinese />

(vi)   All character fields must be LEFT justified except the employee's Hong Kong Identity Card No. which should be RIGHT justified leading by a space if there is only one leading alphabet in the number.

(vii) All numeric fields must NOT be blank and should be filled with zero(s) as default value.

4.1.4 Record Layout

Item No. marked with (m) are mandatory input fields for which blank or null values are not accepted.

Item No.	Field Name	Element Name	Occurrence	Type	Maximum Number of Characters	Accepted Value	Remarks
0	Root Element - IR56B						
1(m)	Section	Section	One	Character	3		First 3 characters of Employer's File No. shown on the BIR 56A
2(m)	ERN	ERN	One	Numeric	8		Last 8 characters of Employer's File No. Numeric only
3(m)	Year of Employer's Return	YrErReturn	One	Numeric	4		
4(m)	Submission Date	SubDate	One	Numeric	8		In format YYYYMMDD' e.g. 20180420
5(m)	Employer's Name	ErName	One	Character	70*		
6(m)	Designation	Designation	One	Character	25*		Proprietor/Precedent Partner or Nature of Office Held
7(m)	No. of Records in Batch	NoRecordBatch	One	Numeric	5	00001 to 00800 or 00001 to 99999	For submission via e-filing service 00001 to 00800 For submission by physical delivery 00001 to 99999
8(m)	Total Income in Batch	TotIncomeBatch	One	Numeric	11		The Total Income for all employees specified in the BIR56A
9	Employee's IR56B record	Employee	One or More				
9.1(m)	Sheet No.	SheetNo	One	Numeric	6	000001 to 000800 or 000001 to 999999	For submission via e-filing service 000001 to 000800 For submission by physical delivery 000001 to 099999
9.2	Employee's HKID with Check Digit	HKID	One	Character	9		In format AANNNNNNC Refer to Guidance Note 4.2.1 Open and close bracket before and after the check digit should be excluded
9.3(m)	Status	TypeOfForm	One	Character	1	O	"O" means Original IR56B record. Supplementary/ Replacement/ Additional of IR56B are not allowed.
9.4(m)	Employee's Surname	Surname	One	Character	20		Refer to Guidance Note 4.2.2
9.5(m)	Employee's Given Names in Full	GivenName	One	Character	55		

Item No.	Field Name	Element Name	Occurrence	Type	Maximum Number of Characters	Accepted Value	Remarks
9.6	Employee's Full Name in Chinese	NameInChinese	One	Character	25		UTF-8 encoding
9.7[(m)]	Employee's Sex	Sex	One	Character	1	M, F	M - Male F - Female
9.8[(m)]	Employee's Marital Status	MaritalStatus	One	Numeric	1	1, 2	1 - Single/ Widowed/ Divorced/ Living Apart 2 - Married
9.9	Employee's Passport No. and Place of Issue	PpNum	One	Character	40*		To be filled only if the employee does not have HKID
9.10	Spouse's Name	SpouseName	One	Character	50*		Refer to Guidance Note 4.2.3
9.11	Spouse's HKID with Check Digit	SpouseHKID	One	Character	9		Refer to Guidance Note 4.2.1
9.12	Spouse's Passport No. and Place of Issue	SpousePpNum	One	Character	40*		To be filled only if the employee's spouse does not have HKID
9.13	Employee's Residential Address	ResAddr	One	Character	90*		Excluding the area, e.g. Hong Kong, Kowloon, New Territories
9.14	Area Code of Employee's Residential Address	AreaCodeResAddr	One	Character	1	H, K, N, F	H - Hong Kong Island K - Kowloon N - New Territories F - Others
9.15	Employee's Postal Address	PosAddr	One	Character	60*		
9.16	Capacity in which Employed	Capacity	One	Character	40*		
9.17	If Part Time, Name of Principal Employer	PtPrinEmp	One	Character	30*		
9.18[(m)]	Start Date of Employment	StartDateOfEmp	One	Numeric	8		In format YYYYMMDD e.g. 20170401
9.19[(m)]	End Date of Employment	EndDateOfEmp	One	Numeric	8		In format YYYYMMDD e.g.20180331
9.20	Period of Salary/Wages	PerOfSalary	One	Character	19		Income should be expressed in Hong Kong dollars (refer to Guidance Note 4.2.5) and cents should be omitted in amount fields. The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20170401-20180331)
9.21	Amount of Salary/Wages	AmtOfSalary	One	Numeric	9		
9.22	Period of Leave Pay	PerOfLeavePay	One	Character	19		
9.23	Amount of Leave Pay	AmtOfLeavePay	One	Numeric	9		
9.24	Period of Director's Fee	PerOfDirectorFee	One	Character	19		
9.25	Amount of Director's Fee	AmtOfDirectorFee	One	Numeric	9		

Item No.	Field Name	Element Name	Occurrence	Type	Maximum Number of Characters	Accepted Value	Remarks
9.26	Period of Commission /Fees	PerOfCommFee	One	Character	19		
9.27	Amount of Commission /Fees	AmtOfCommFee	One	Numeric	9		
9.28	Period of Bonus	PerOfBonus	One	Character	19		
9.29	Amount of Bonus	AmtOfBonus	One	Numeric	9		
9.30	Period of Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities, etc.	PerOfBpEtc	One	Character	19		
9.31	Amount of Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities, etc.	AmtOfBpEtc	One	Numeric	9		Refer to Guidance Note 4.2.4
9.32	Period of Certain Payments from Retirement Schemes	PerOfPayRetire	One	Character	19		
9.33	Amount of Certain Payments from Retirement Schemes	AmtOfPayRetire	One	Numeric	9		
9.34	Period of Salaries Tax Paid by Employer	PerOfSalTaxPaid	One	Character	19		
9.35	Amount of Salaries Tax Paid by Employer	AmtOfSalTaxPaid	One	Numeric	9		
9.36	Period of Education Benefits	PerOfEduBen	One	Character	19		Income should be expressed in Hong Kong dollars (refer to Guidance Note 4.2.5) and cents should be omitted in amount fields. The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20170401-20180331)
9.37	Amount of Education Benefits	AmtOfEduBen	One	Numeric	9		
9.38	Period of Gain Realized Under Share Option Scheme	PerOfGainShareOption	One	Character	19		
9.39	Amount of Gain Realized Under Share Option Scheme	AmtOfGainShareOption	One	Numeric	9		
9.40	Nature of 1st Other Rewards, Allowances or Perquisites	NatureOtherRAP1	One	Character	35*		
9.41	Period of 1st Other Rewards, Allowances or Perquisites	PerOfOtherRAP1	One	Character	19		

Item No.	Field Name	Element Name	Occurrence	Type	Maximum Number of Characters	Accepted Value	Remarks
9.42	Amount of 1st Other Rewards, Allowances or Perquisites	AmtOfOtherRAP1	One	Numeric	9		Income should be expressed in Hong Kong dollars (refer to Guidance Note 4.2.5) and cents should be omitted in amount fields. The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20170401-20180331)
9.43	Nature of 2nd Other Rewards, Allowances or Perquisites	NatureOtherRAP2	One	Character	35*		
9.44	Period of 2nd Other Rewards, Allowances or Perquisites	PerOfOtherRAP2	One	Character	19		
9.45	Amount of 2nd Other Rewards, Allowances or Perquisites	AmtOfOtherRAP2	One	Numeric	9		
9.46	Nature of 3rd Other Rewards, Allowances or Perquisites	NatureOtherRAP3	One	Character	35*		
9.47	Period of 3rd Other Rewards, Allowances or Perquisites	PerOfOtherRAP3	One	Character	19		
9.48	Amount of 3rd Other Rewards, Allowances or Perquisites	AmtOfOtherRAP3	One	Numeric	9		
9.49	Period of Pensions	PerOfPension	One	Character	19		
9.50	Amount of Pensions	AmtOfPension	One	Numeric	9		
9.51[(m)]	Total Income	TotalIncome	One	Numeric	9		Income Sum from Item No. 9.20 to 9.50. Cents should be omitted.
9.52[(m)]	Place of Residence Indicator	PlaceOfResInd	One	Numeric	1	0 , 1	0 - No Place of Residence Provided 1 - Place of Residence Provided by Employer
9.53	Address of 1st Place of Residence	AddrOfPlace1	One	Character	110*		Refer to Guidance Note 4.2.6 The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20170401-20180331) and cents should be omitted in the amount fields.
9.54	Nature of 1st Place of Residence	NatureOfPlace1	One	Character	19*		
9.55	Period of 1st Place of Residence	PerOfPlace1	One	Character	26		
9.56	Rent of 1st Place of Residence Paid to Landlord by Employer	RentPaidEr1	One	Numeric	7		
9.57	Rent of 1st Place of Residence Paid to Landlord by Employee	RentPaidEe1	One	Numeric	7		

Item No.	Field Name	Element Name	Occurrence	Type	Maximum Number of Characters	Accepted Value	Remarks
9.58	Rent of 1st Place of Residence Refunded to Employee	RentRefund1	One	Numeric	7		
9.59	Rent of 1st Place of Residence Paid to Employer by Employee	RentPaidErByEe1	One	Numeric	7		
9.60	Address of 2nd Place of Residence	AddrOfPlace2	One	Character	110*		
9.61	Nature of 2nd Place of Residence	NatureOfPlace2	One	Character	19*		
9.62	Period of 2nd Place of Residence	PerOfPlace2	One	Character	26		Refer to Guidance Note 4.2.6 The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20170401-20180331) and cents should be omitted in the amount fields.
9.63	Rent of 2nd Place of Residence Paid to Landlord by Employer	RentPaidEr2	One	Numeric	7		
9.64	Rent of 2nd Place of Residence Paid to Landlord by Employee	RentPaidEe2	One	Numeric	7		
9.65	Rent of 2nd Place of Residence Refunded to Employee	RentRefund2	One	Numeric	7		
9.66	Rent of 2nd Place of Residence Paid to Employer by Employee	RentPaidErByEe2	One	Numeric	7		
9.67[(m)]	Non-Hong Kong Income Indicator	OverseaIncInd	One	Numeric	1	0, 1	0 - Not wholly or partly paid by a Non-Hong Kong company 1 - Yes
9.68	Amount Paid by Non-Hong Kong Company	AmtPaidOverseaCo	One	Character	20*		
9.69	Name of Non-Hong Kong Company	NameOfOverseaCo	One	Character	60*		Refer to Guidance Note 4.2.7
9.70	Address of Non-Hong Kong Company	AddrOfOverseaCo	One	Character	60*		
9.71	Remarks	Remarks	One	Character	60*		

*Each Chinese Character would be counted as 2 Character bytes.

Example 1:稅務局 would be counted as 6 Character bytes (3 Chinese Characters x 2 bytes)

Example 2:IRD稅務局 would be counted as 9 Character bytes (3 Characters x 1 byte + 3 Chinese Characters x 2 bytes)

4.1.5 See Appendix D for a sample file or download the sample file from the Department's website [www.ird.gov.hk/eng/ese/erc.htm].

4.1.6 See Appendix E for the XML Schema or download the schema from the Department's website [www.ird.gov.hk/eng/ese/erc.htm].

4.2   Guidance Notes

4.2.1   <u>Hong Kong Identity Card No. of Employee and Employee's Spouse</u>

(a)   The Hong Kong Identity Card No. (HKID with Check Digit) should adopt the exact format appearing on the Hong Kong Identity Card, i.e.

> bANNNNNN(C) or
> AANNNNNN(C)
> where   b denotes a space
>   A denotes an alphabet
>   N denotes a numeric character
>   C denotes a numeric character or the alphabet 'A'
> (Note: Open and close bracket before and after the check digit must be excluded.)

(b)   Space or hyphen must not be inserted between the alpha and the numeric characters.

(c)   This field should only be left blank if the employee / employee's spouse does not possess a H.K. Identity Card. In this case, the passport no. of the employee / employee's spouse and the place of issue must be provided in the field for "Passport Number and Place of Issue".

4.2.2   <u>Surname and Given name</u>

Surname and Given name should be the same as that on Hong Kong Identity Card.

4.2.3   <u>Spouse's Name</u>

Spouse's name should be in the format as follows :-

Surname, Given Name
e.g. WONG, MEI MEI

4.2.4   <u>Payment in Lieu of Notice</u>

Following the clarification in the relevant provisions of the law by the Court of Final Appeal, payment in lieu of notice accrued on or after 1 April 2012 (including payments made under section 7 of the Employment Ordinance) will be assessed to Salaries Tax. Employers are required to report payment in lieu of notice (made by employer to employee) accrued on or after 1 April 2012.

4.2.5 Income in Non-Hong Kong Currency

For an employee who has received emoluments in non-Hong Kong currency, the emoluments must be converted to Hong Kong dollars and included in Item 11 under income details of the IR56B record. Average exchange rates of major currencies can be found in the Department's website (www.ird.gov.hk/eng/tax/ind_stp.htm).

4.2.6 Particulars of Place of Residence Provided

Full particulars of the place of residence provided must be furnished in the IR56B record of an employee if place of residence was provided. For those employees who were provided with place of residence at **more than two locations** for the same year, paper IR56B (in ascending order starting from "900001") should be filed. For submission by physical delivery, the employer should declare in the BIR56A the number of computerized IR56B records and paper IR56B submitted.

4.2.7 Payment Made by Non-Hong Kong Company

If the employee was wholly or partly paid either in Hong Kong or elsewhere by a non-Hong Kong company, the name and address of the non-Hong Kong company, and the amount paid (if known) must be furnished. Any amount in non-Hong Kong currency must be converted to Hong Kong dollars and included in Item 11 under income details of the IR56B record. If the amount paid is not known, "Unknown" should be inputted in the field for "Amount Paid by Non-Hong Kong Company".

5. Submission of Supplementary, Replacement or Additional IR56B

5.1 For filing supplementary IR56B (i.e. cases omitted from the original batch of IR56B records previously submitted), replacement IR56B (i.e. cases involving amendments by replacement of the IR56B record previously submitted) and additional IR56B (i.e. cases for reporting the payment of additional income not covered in the IR56B record previously submitted), the employer may complete the forms online through eTAX service by selecting the appropriate return type.

5.2 Alternatively, the employer may file paper forms using the printed forms provided by the Department or the forms generated by the Self-developed Software for filing supplementary, replacement or additional IR56B. Please note the forms must be properly signed and dated. In addition, the word "Supplementary", "Replacement" or "Additional", whichever is appropriate, should be printed on the top right-hand corner of the paper IR56B. The sheet number and date in the **ORIGINAL** IR56B previously submitted should be stated on the paper replacement or additional IR56B form to be submitted.

5.3 Printed form IR56B can be downloaded from the Department's website [www.ird.gov.hk] or collected from the Department.

5.4 The supplementary, replacement or additional form IR56B generated from the Approved Employer's Self-developed Software must be printed on white stationery of A4 size. **The font size of the characters of the particulars highlighted with asterisks on the right hand side should not be smaller than 12 characters per inch.** (Please refer to Appendix B for a sample of hardcopy of IR56B.)   Do not print in horizontal position of stationery or in compressed character mode.

5.5 Employer is also required to inform the Department of any staff changes (commencement or cessation of employment) throughout the year. Submission of IR56B is not required for employee who ceased to be employed by the employer AND a notification of cessation of employment (IR56F) or a notification of departing from Hong Kong (IR56G) has been previously submitted to the Department.

6. **Submission of Computerized IR56E/F/G/M**

The specifications above only apply to the submission of **ANNUAL** Employer's Returns (IR56B) in computerized format. If an employer also wishes to submit other IR56 forms, viz IR56E, IR56F, IR56G and IR56M, using self-developed format, separate application for approval has to be lodged with the Department. For more information, please call 183 5310 during office hours.

![Inland Revenue Department logo] 税務局
Inland Revenue Department

To: Assessor
Computer Section,
Inland Revenue Department,
16/F, Revenue Tower,
5 Gloucester Road, Wan Chai, Hong Kong

Employer's File No.: _____

Application for Submission of
Employer's Returns with Computerized IR56 Forms / Records
Generated by Employer's Self-developed Software

☐ (i) I/My Company would like to apply for the approval of submission of the following IR56 Form in softcopy generated by self-developed software: -

   ☐ IR56B

   ☐ IR56M

   For each IR56 Form in the above application, the following items are enclosed for your verification: -

   1. A removable storage device containing 20 to 30 testing data records of the IR56 Form complying with the current data requirement specifications.

   2. Three sample sheets of the IR56 Form printed from the testing data records. [Already marked for testing only]

   3. A copy of the Control List using the testing data records in the removable storage device. [Already marked for testing only]

   ☐ *Remark: This is an enhancement to previously approved software to comply with latest specifications.*

☐ (ii) I/My Company would like to apply for the approval of submission of the following IR56 Form in computerized printed copy generated by self-developed software: -

   ☐ IR56E   ☐ IR56F   ☐ IR56G   ☐ IR56M

   For each IR56 Form in the above application, the following item is enclosed for your verification: -

   1. Three sample sheets of the IR56 Form printed from testing data. [Already marked for testing only]

Full Name of Person
Signing : _____   Signature : _____

Designation : _____   Date : _____

Name of Company: _____   Telephone: _____

☐ Put tick "✓"in the appropriate boxes

INLAND REVENUE DEPARTMENT
EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS
FOR THE YEAR FROM 1 APRIL 2017 TO 31 MARCH 2018

Sheet No.: **1** ****

1. Employer's File No.: 6A1 - 01234561
   Name of Employer: ABCD COMPANY

2. Surname of Employee or Pensioner: **CHAN** ****
   Given name in Full: TAI MAN
   Full name in Chinese: 陳大文

3. (a) H.K. Identity Card Number: **A114455(6)** ****
   (b) Passport Number and place of issue:

4. Sex (M=Male, F=Female): **M** ****

5. Marital status (1=Single/Widowed/Divorced/Living Apart, 2=Married): **2** ****

6. (a) If married, full name of spouse: WONG, MEI MEI
   (b) Spouse's H.K. Identity Card Number: A456789(A)
       Spouse's Passport Number and place of issue (if known):

7. Residential Address: Flat A, 8/F, 5 Mei Lai Road, Kln

8. Postal Address (if different from 7 above):

9. (a) Capacity in which employed: CLERK
   (b) If part time, the name of his/her principal employer (if known):

10. Period of employment for the year from 1 April 2017 to 31 March 2018: **01/04/2017** to **31/03/2018** ****

11. Particulars of income accruing for the year from 1 April 2017 to 31 March 2018

Particulars	Period	Amount (HK$) EXCLUDE CENTS
(a) Salary/Wages	01042017 - 31032018	100,000
(b) Leave Pay		
(c) Director's Fee		
(d) Commission/Fees		
(e) Bonus	01042017 - 31032018	50,000
(f) Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities		
(g) Certain Payments from Retirement Schemes		
(h) Salaries Tax Paid by Employer		
(i) Education Benefits		
(j) Gain realized under Share Option Scheme		
(k) Any other Rewards, Allowances or Perquisites		
Nature:		
Nature:		
Nature:		
(l) Pensions		
Total:		**150,000** ****

12. Particulars of Place of Residence provided: (0=Not provided, 1=Provided) **0** ****
    (a) Address 1:
        Nature: Period Provided:
        Rent Paid to Landlord by Employer: HK$
        Rent Paid to Landlord by Employee: HK$
        Rent Refunded to Employee by Employer: HK$
        Rent Paid to Employer by Employee: HK$
    (b) Address 2:
        Nature: Period provided:
        Rent Paid to Landlord by Employer: HK$
        Rent Paid to Landlord by Employee: HK$
        Rent Refunded to Employee by Employer: HK$
        Rent Paid to Employer by Employee: HK$

13. Whether the employee was wholly or partly paid either in Hong Kong or elsewhere
    by a non-Hong Kong company: (0=No, 1=Yes) **0** ****
    If yes, please state:
    Name of the non-Hong Kong company:
    Address:
    Amount (if known) (This amount must also be included in item 11):

14. Remarks:

Space for Employer's official chop

Signature: _____
Designation: ___PARTNER___
Date: ___20/04/2018___

For Official Use

IR56B

File No.   6A1-01234561

ABCD COMPANY
List of Employees with IR56Bs Prepared via Self-developed Software
for The Year from 1 April 2017 to 31 March 2018

Sheet No.	Name	HKIC No.	Total Income per Item 11 of IR56B (HK $)
000001	CHAN TAI MAN	A114455(6)	150,000
000002	LEE AN	K123456(0)	210,000
000003	LEE SIU SUM	K212345(7)	3,000,000
000004	LEE SIU YIN	XC123456(7)	80,000
000005	LEUNG TAI PING	H123456(7)	150,000
000055	MA SIU LING	D219745(3)	300,000

Signature	
Name	WONG PAK MAN
Designation	Partner
Date	20 April 2018

File No.   6A1-01234561

ABCD COMPANY
List of Employees with IR56Bs Prepared via Self-developed Software
for The Year from 1 April 2017 to 31 March 2018

Sheet No.	Name	HKIC No.	Total Income per Item 11 of IR56B (HK $)
000056	MA SUN MING	D663333(6)	120,000
000061	MA TONG	D113456(7)	200,000
000062	MAN TAI MAN	D123357(7)	20,000
000063	PAU LEE AN	K412345(7)	130,000
000064	WAN SIU YIN	XD123456(6)	80,500
000065	WONG TAI PING	H123400(7)	560,000

Total Number of Employees Per List | 65 |

Grand Total of Income Per List | $5,800,000 |

Signature
Name   WONG PAK MAN
Designation   Partner
Date   20 April 2018

Sample file in XML format for submission via e-upload or physical delivery

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xsi:noNamespaceSchemaLocation="ir56b.xsd">
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 <YrErReturn>2018</YrErReturn>
 <SubDate>20180420</SubDate>
 <ErName>ABCD COMPANY</ErName>
 <Designation>PARTNER</Designation>
 <NoRecordBatch>00002</NoRecordBatch>
 <TotIncomeBatch>360000</TotIncomeBatch>
  <Employee>
  <SheetNo>000001</SheetNo>
  <HKID>A1144556</HKID>
  <TypeOfForm>O</TypeOfForm>
  <Surname>CHAN</Surname>
  <GivenName>TAI MAN</GivenName>
  <NameInChinese>陳大文</NameInChinese>
  <Sex>M</Sex>
  <MaritalStatus>2</MaritalStatus>
  <PpNum />
  <SpouseName>WONG, MEI MEI</SpouseName>
  <SpouseHKID>A456789A</SpouseHKID>
  <SpousePpNum />
  <ResAddr>Flat A, 8/F, 5 Mei Lai Road </ResAddr>
  <AreaCodeResAddr>K</AreaCodeResAddr>
  <PosAddr />
  <Capacity>CLERK</Capacity>
  <PtPrinEmp />
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  <EndDateOfEmp>20180331</EndDateOfEmp>
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  <AmtOfSalary>100000</AmtOfSalary>
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  <AmtOfLeavePay>0</AmtOfLeavePay>
  <PerOfDirectorFee />
  <AmtOfDirectorFee>0</AmtOfDirectorFee>
  <PerOfCommFee />
  <AmtOfCommFee>0</AmtOfCommFee>
  <PerOfBonus>20170401 - 20180331</PerOfBonus>
  <AmtOfBonus>50000</AmtOfBonus>
  <PerOfBpEtc />
  <AmtOfBpEtc>0</AmtOfBpEtc>
  <PerOfPayRetire />
  <AmtOfPayRetire>0</AmtOfPayRetire>
  <PerOfSalTaxPaid />
  <AmtOfSalTaxPaid>0</AmtOfSalTaxPaid>
  <PerOfEduBen />
  <AmtOfEduBen>0</AmtOfEduBen>
  <PerOfGainShareOption />
  <AmtOfGainShareOption>0</AmtOfGainShareOption>
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  <PerOfOtherRAP1 />
  <AmtOfOtherRAP1>0</AmtOfOtherRAP1>
  <NatureOtherRAP2 />
  <PerOfOtherRAP2 />
  <AmtOfOtherRAP2>0</AmtOfOtherRAP2>
  <NatureOtherRAP3 />
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  <AmtOfOtherRAP3>0</AmtOfOtherRAP3>
```

Sample file in XML format for submission via e-upload or physical delivery

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    <NatureOfPlace1 />
    <PerOfPlace1 />
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    <RentPaidEe1>0</RentPaidEe1>
    <RentRefund1>0</RentRefund1>
    <RentPaidErByEe1>0</RentPaidErByEe1>
    <AddrOfPlace2 />
    <NatureOfPlace2 />
    <PerOfPlace2 />
    <RentPaidEr2>0</RentPaidEr2>
    <RentPaidEe2>0</RentPaidEe2>
    <RentRefund2>0</RentRefund2>
    <RentPaidErByEe2>0</RentPaidErByEe2>
    <OverseaIncInd>0</OverseaIncInd>
    <AmtPaidOverseaCo />
    <NameOfOverseaCo />
    <AddrOfOverseaCo />
    <Remarks />
  </Employee>
  <Employee>
   <SheetNo>000002</SheetNo>
   <HKID>K1234560</HKID>
   <TypeOfForm>O</TypeOfForm>
   <Surname>LEE</Surname>
   <GivenName>SIU SUM</GivenName>
   <NameInChinese>李小森</NameInChinese>
   <Sex>F</Sex>
   <MaritalStatus>1</MaritalStatus>
   <PpNum />
   <SpouseName />
   <SpouseHKID />
   <SpousePpNum />
   <ResAddr>Flat B 2/F Block C Happy Garden 1 Happy Road </ResAddr>
   <AreaCodeResAddr>H</AreaCodeResAddr>
   <PosAddr />
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   <PtPrinEmp />
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   <EndDateOfEmp>20180331</EndDateOfEmp>
   <PerOfSalary>20170401 - 20180331</PerOfSalary>
   <AmtOfSalary>210000</AmtOfSalary>
   <PerOfLeavePay />
   <AmtOfLeavePay>0</AmtOfLeavePay>
   <PerOfDirectorFee />
   <AmtOfDirectorFee>0</AmtOfDirectorFee>
   <PerOfCommFee />
   <AmtOfCommFee>0</AmtOfCommFee>
   <PerOfBonus />
   <AmtOfBonus>0</AmtOfBonus>
   <PerOfBpEtc />
   <AmtOfBpEtc>0</AmtOfBpEtc>
   <PerOfPayRetire />
   <AmtOfPayRetire>0</AmtOfPayRetire>
   <PerOfSalTaxPaid />
   <AmtOfSalTaxPaid>0</AmtOfSalTaxPaid>
   <PerOfEduBen />
```

Sample file in XML format for submission via e-upload or physical delivery

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    <AmtOfGainShareOption>0</AmtOfGainShareOption>
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    <PerOfOtherRAP1 />
    <AmtOfOtherRAP1>0</AmtOfOtherRAP1>
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    <PerOfOtherRAP2 />
    <AmtOfOtherRAP2>0</AmtOfOtherRAP2>
    <NatureOtherRAP3 />
    <PerOfOtherRAP3 />
    <AmtOfOtherRAP3>0</AmtOfOtherRAP3>
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    <AmtOfPension>0</AmtOfPension>
    <TotalIncome>210000</TotalIncome>
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    <NatureOfPlace1>Flat</NatureOfPlace1>
    <PerOfPlace1>20170401 - 20180331</PerOfPlace1>
    <RentPaidEr1>0</RentPaidEr1>
    <RentPaidEe1>120000</RentPaidEe1>
    <RentRefund1>120000</RentRefund1>
    <RentPaidErByEe1>0</RentPaidErByEe1>
    <AddrOfPlace2 />
    <NatureOfPlace2 />
    <PerOfPlace2 />
    <RentPaidEr2>0</RentPaidEr2>
    <RentPaidEe2>0</RentPaidEe2>
    <RentRefund2>0</RentRefund2>
    <RentPaidErByEe2>0</RentPaidErByEe2>
    <OverseaIncInd>0</OverseaIncInd>
    <AmtPaidOverseaCo />
    <NameOfOverseaCo />
    <AddrOfOverseaCo />
    <Remarks />
  </Employee>
</IR56B>

XML Schema for verifying the file for submission via e-upload or physical delivery

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<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema">
 <xs:element name="IR56B">
  <xs:complexType>
   <xs:sequence>
    <xs:element name="Section"> <!-- Section -->
     <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:length value="3" />
       <xs:pattern value="[0-9a-zA-Z]*" />
      </xs:restriction>
     </xs:simpleType>
    </xs:element>
    <xs:element name="ERN"> <!-- ERN -->
     <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:minLength value="1" />
       <xs:maxLength value="8" />
       <xs:pattern value="[0-9]*" />
      </xs:restriction>
     </xs:simpleType>
    </xs:element>
    <xs:element name="YrErReturn"> <!-- Year of Employer's Return -->
     <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:length value="4" />
       <xs:pattern value="[0-9]*" />
      </xs:restriction>
     </xs:simpleType>
    </xs:element>
    <xs:element name="SubDate"> <!-- Submission Date -->
     <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:length value="8" />
       <xs:pattern value="[0-9]*" />
      </xs:restriction>
     </xs:simpleType>
    </xs:element>
    <xs:element name="ErName"> <!-- Employer's Name -->
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       <xs:minLength value="1" />
       <xs:maxLength value="70" />
      </xs:restriction>
     </xs:simpleType>
    </xs:element>
    <xs:element name="Designation"> <!-- Designation -->
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      <xs:restriction base="xs:string">
       <xs:maxLength value="25" />
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     </xs:simpleType>
    </xs:element>
    <xs:element name="NoRecordBatch"> <!-- No. of Records in Batch -->
     <xs:simpleType>
      <xs:restriction base="xs:string">
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       <xs:maxLength value="5" />
       <xs:pattern value="[0-9]*" />
```

XML Schema for verifying the file for submission via e-upload or physical delivery

```xml
     </xs:restriction>
   </xs:simpleType>
 </xs:element>
 <xs:element name="TotIncomeBatch">  <!-- Total Income in Batch -->
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    <xs:maxLength value="11" />
    <xs:pattern value="[0-9]*" />
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  </xs:simpleType>
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  <xs:complexType>
   <xs:sequence>
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       <xs:pattern value="[0-9]*" />
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       <xs:maxLength value="9" />
       <xs:pattern value="[A-Z a-z]{0,1}[A-Za-z]{1}[0-9]{6}[Aa0-9]{0,1}" />
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    </xs:element>
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      <xs:restriction base="xs:string">
       <xs:enumeration value="O" />
      </xs:restriction>
     </xs:simpleType>
    </xs:element>
    <xs:element name="Surname">  <!-- Employee's Surname -->
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       <xs:maxLength value="20" />
       <xs:pattern value="[A-Za-z'\.\-]*" />
      </xs:restriction>
     </xs:simpleType>
    </xs:element>
    <xs:element name="GivenName">  <!-- Employee's Given Names in Full -->
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       <xs:minLength value="1" />
       <xs:maxLength value="55" />
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      </xs:restriction>
     </xs:simpleType>
    </xs:element>
    <xs:element name="NameInChinese">  <!-- Employee's Full Name in Chinese -->
     <xs:simpleType>
      <xs:restriction base="xs:string">
```

XML Schema for verifying the file for submission via e-upload or physical delivery

```
      <xs:maxLength value="25" />
     </xs:restriction>
    </xs:simpleType>
   </xs:element>
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      <xs:enumeration value="F" />
      <xs:enumeration value="m" />
      <xs:enumeration value="f" />
      <xs:enumeration value="" />
     </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="MaritalStatus">  <!-- Employee's Marital Status -->
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     <xs:restriction base="xs:string">
      <xs:enumeration value="1" />
      <xs:enumeration value="2" />
      <xs:enumeration value="" />
     </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="PpNum">  <!-- Employee's Passport No. and Place of Issue -->
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      <xs:maxLength value="40" />
     </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="SpouseName">  <!-- Spouse's Name -->
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     <xs:restriction base="xs:string">
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     </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="SpouseHKID">  <!-- Spouse's HKID with Check Digit -->
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     <xs:restriction base="xs:string">
      <xs:maxLength value="9" />
     </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="SpousePpNum">  <!-- Spouse's Passport No. and Place of Issue -->
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      <xs:maxLength value="40" />
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    </xs:simpleType>
   </xs:element>
   <xs:element name="ResAddr">  <!-- Employee's Residential Address -->
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      <xs:maxLength value="90" />
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   </xs:element>
   <xs:element name="AreaCodeResAddr">  <!-- Area Code of Employee's Residential Address -->
```

XML Schema for verifying the file for submission via e-upload or physical delivery

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   <xs:maxLength value="1" />
  </xs:restriction>
 </xs:simpleType>
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 </xs:simpleType>
</xs:element>
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   <xs:length value="8" />
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 </xs:simpleType>
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```

XML Schema for verifying the file for submission via e-upload or physical delivery

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     <xs:maxLength value="19" />
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  <xs:element name="PerOfCommFee"> <!-- Period of Commission /Fees -->
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  </xs:element>
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  <xs:element name="PerOfBonus"> <!-- Period of Bonus -->
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    </xs:restriction>
   </xs:simpleType>
  </xs:element>
  <xs:element name="AmtOfBonus" type="amount" /> <!-- Amount of Bonus -->
  <xs:element name="PerOfBpEtc"> <!-- Period of Back Pay, Payment in Lieu of Notice, Terminal Awards or
   Gratuities, etc. -->
   <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="19" />
    </xs:restriction>
   </xs:simpleType>
  </xs:element>
  <xs:element name="AmtOfBpEtc" type="amount" /> <!-- Amount of Back Pay, Payment in Lieu of Notice,
Terminal Awards or Gratuities, etc. -->
  <xs:element name="PerOfPayRetire"> <!-- Period of Certain Payments from Retirement Schemes -->
   <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="19" />
    </xs:restriction>
   </xs:simpleType>
  </xs:element>
  <xs:element name="AmtOfPayRetire" type="amount" /> <!-- Amount of Certain Payments from Retirement
Schemes -->
  <xs:element name="PerOfSalTaxPaid"> <!-- Period of Salaries Tax Paid by Employer -->
   <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="19" />
    </xs:restriction>
   </xs:simpleType>
  </xs:element>
  <xs:element name="AmtOfSalTaxPaid" type="amount" /> <!-- Amount of Salaries Tax Paid by Employer -->
  <xs:element name="PerOfEduBen"> <!-- Period of Education Benefits -->
   <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="19" />
    </xs:restriction>
   </xs:simpleType>
  </xs:element>
  <xs:element name="AmtOfEduBen" type="amount" /> <!-- Amount of Education Benefits -->
  <xs:element name="PerOfGainShareOption"> <!-- Period of Gain Realized Under Share Option Scheme -->
   <xs:simpleType>
```

XML Schema for verifying the file for submission via e-upload or physical delivery

```
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         <xs:maxLength value="19" />
        </xs:restriction>
       </xs:simpleType>
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Option Scheme -->
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        </xs:restriction>
       </xs:simpleType>
      </xs:element>
      <xs:element name="PerOfOtherRAP1"> <!-- Period of 1st Other Rewards, Allowances or Perquisites -->
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        <xs:restriction base="xs:string">
         <xs:maxLength value="19" />
        </xs:restriction>
       </xs:simpleType>
      </xs:element>
      <xs:element name="AmtOfOtherRAP1" type="amount" /> <!-- Amount of 1st Other Rewards, Allowances
or Perquisites -->
      <xs:element name="NatureOtherRAP2"> <!-- Nature of 2nd Other Rewards, Allowances or Perquisites -->
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        <xs:restriction base="xs:string">
         <xs:maxLength value="35" />
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       </xs:simpleType>
      </xs:element>
      <xs:element name="PerOfOtherRAP2"> <!-- Period of 2nd Other Rewards, Allowances or Perquisites -->
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         <xs:maxLength value="19" />
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       </xs:simpleType>
      </xs:element>
      <xs:element name="AmtOfOtherRAP2" type="amount" /> <!-- Amount of 2nd Other Rewards, Allowances
or Perquisites -->
      <xs:element name="NatureOtherRAP3"> <!-- Nature of 3rd Other Rewards, Allowances or Perquisites -->
       <xs:simpleType>
        <xs:restriction base="xs:string">
         <xs:maxLength value="35" />
        </xs:restriction>
       </xs:simpleType>
      </xs:element>
      <xs:element name="PerOfOtherRAP3"> <!-- Period of 3rd Other Rewards, Allowances or Perquisites -->
       <xs:simpleType>
        <xs:restriction base="xs:string">
         <xs:maxLength value="19" />
        </xs:restriction>
       </xs:simpleType>
      </xs:element>
      <xs:element name="AmtOfOtherRAP3" type="amount" /> <!-- Amount of 3rd Other Rewards, Allowances
or Perquisites -->
      <xs:element name="PerOfPension"> <!-- Period of Pensions -->
       <xs:simpleType>
        <xs:restriction base="xs:string">
         <xs:maxLength value="19" />
        </xs:restriction>
```

XML Schema for verifying the file for submission via e-upload or physical delivery

```xml
    </xs:simpleType>
   </xs:element>
   <xs:element name="AmtOfPension" type="amount" />  <!-- Amount of Pensions -->
   <xs:element name="TotalIncome">  <!-- Total Income -->
    <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:minLength value="1" />
     <xs:maxLength value="9" />
     <xs:pattern value="[0-9]*" />
    </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="PlaceOfResInd">  <!-- Place of Residence Indicator -->
    <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:enumeration value="0" />
     <xs:enumeration value="1" />
    </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="AddrOfPlace1">  <!-- Address of 1st Place of Residence -->
    <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="110" />
    </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="NatureOfPlace1">  <!-- Nature of 1st Place of Residence -->
    <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="19" />
    </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="PerOfPlace1">  <!-- Period of 1st Place of Residence -->
    <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="26" />
    </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="RentPaidEr1" type="rentAmt" />  <!-- Rent of 1st Place of Residence Paid to Landlord by Employer -->
   <xs:element name="RentPaidEe1" type="rentAmt" />  <!-- Rent of 1st Place of Residence Paid to Landlord by Employee -->
   <xs:element name="RentRefund1" type="rentAmt" />  <!-- Rent of 1st Place of Residence Refunded to Employee -->
   <xs:element name="RentPaidErByEe1" type="rentAmt" />  <!-- Rent of 1st Place of Residence Paid to Employer by Employee -->
   <xs:element name="AddrOfPlace2">  <!-- Address of 2nd Place of Residence -->
    <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="110" />
    </xs:restriction>
    </xs:simpleType>
   </xs:element>
   <xs:element name="NatureOfPlace2">  <!-- Nature of 2nd Place of Residence -->
    <xs:simpleType>
    <xs:restriction base="xs:string">
     <xs:maxLength value="19" />
```

XML Schema for verifying the file for submission via e-upload or physical delivery

```
        </xs:restriction>
      </xs:simpleType>
     </xs:element>
     <xs:element name="PerOfPlace2"> <!-- Period of 2nd Place of Residence -->
      <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:maxLength value="26" />
       </xs:restriction>
      </xs:simpleType>
     </xs:element>
     <xs:element name="RentPaidEr2" type="rentAmt" /> <!-- Rent of 2nd Place of Residence Paid to Landlord
by Employer -->
     <xs:element name="RentPaidEe2" type="rentAmt" /> <!-- Rent of 2nd Place of Residence Paid to Landlord
by Employee -->
     <xs:element name="RentRefund2" type="rentAmt" /> <!-- Rent of 2nd Place of Residence Refunded to
Employee -->
     <xs:element name="RentPaidErByEe2" type="rentAmt" /> <!-- Rent of 2nd Place of Residence Paid to
Employer by Employee -->
     <xs:element name="OverseaIncInd"> <!-- Non-Hong Kong Income Indicator -->
      <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:enumeration value="0" />
       <xs:enumeration value="1" />
       </xs:restriction>
      </xs:simpleType>
     </xs:element>
     <xs:element name="AmtPaidOverseaCo"> <!-- Amount Paid by Non-Hong Kong Company -->
      <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:maxLength value="20" />
       </xs:restriction>
      </xs:simpleType>
     </xs:element>
     <xs:element name="NameOfOverseaCo"> <!-- Name of Non-Hong Kong Company -->
      <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:maxLength value="60" />
       </xs:restriction>
      </xs:simpleType>
     </xs:element>
     <xs:element name="AddrOfOverseaCo"> <!-- Address of Non-Hong Kong Company -->
      <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:maxLength value="60" />
       </xs:restriction>
      </xs:simpleType>
     </xs:element>
     <xs:element name="Remarks"> <!-- Remarks -->
      <xs:simpleType>
      <xs:restriction base="xs:string">
       <xs:maxLength value="60" />
       </xs:restriction>
      </xs:simpleType>
     </xs:element>
    </xs:sequence>
   </xs:complexType>
  </xs:element>
 </xs:sequence>
 </xs:complexType>
</xs:element>
```

XML Schema for verifying the file for submission via e-upload or physical delivery

```
<xs:simpleType name="amount">
 <xs:restriction base="xs:string">
  <xs:maxLength value="9" />
  <xs:pattern value="[0-9]*" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="rentAmt">
 <xs:restriction base="xs:string">
  <xs:maxLength value="7" />
  <xs:pattern value="[0-9]*" />
 </xs:restriction>
</xs:simpleType>
</xs:schema>
```

Data Specifications and Layout of IR56B Record for applications approved before 1 March 2014

1. For Employers who have obtained approval from the Department before 1 Mar-2014 to use Self-developed software to prepare and submit the IR56B records electronically, submission of IR56B records in soft copy with the old file layout (in Fixed Data Field Length layout) would be still accepted provided that:

    1.1 File name of the data file should contain no space.

    1.2 The data file should be in standard ASCII format which is readable by MS-DOS.

    1.3 All character fields must be LEFT justified except the employee's Hong Kong Identity Card No. which should be RIGHT justified leading by a space if there is only one leading alphabet in the number.

    1.4 All numeric fields must be RIGHT justified leading by zero(s).

    1.5 All Chinese inputs should be in Big 5 Codes, otherwise leave blank for employee's full name in Chinese.

    1.6 All data field should be in fixed field length as the below record layout specification.

    1.7 The file should contain one Header record and one Detail record for each Employee. Both the Header and Detail record should be of a fixed length of 1634 bytes plus a carriage return and a line feed (i.e. total 1636 bytes).

    1.8 The end of file should be indicated by an end-of-file mark viz. Control-Z.

Data Specifications and Layout of IR56B Record for applications approved before 1 March 2014

2 Layout of the file

Item No. marked with (m) are mandatory input fields for which blank or null values are not accepted.

(a) Header Record

Item No.	Field Name	Type	Length in Bytes	Accepted Value	Remarks
1.1(m)	Section	Character	3		First 3 characters of Employer's File No. shown on the BIR 56A
1.2(m)	ERN	Numeric	8		Last 8 characters of Employer's File No.
1.3(m)	Year of Employer's Return	Numeric	4		
1.4(m)	Submission Date	Numeric	8		In format YYYYMMDD e.g. 20180420
1.5(m)	Batch No.	Numeric	5	00001 to 09999	
1.6(m)	Sheet No.	Numeric	6	000000	
1.7	Filler	Character	9	space	
1.8(m)	Employer's Name	Character	70		
1.9(m)	Designation	Character	25		Proprietor/Precedent Partner or Nature of Office Held
1.10(m)	No. of Records in Batch	Numeric	5	00001 to 99999	
1.11(m)	Total Income in Batch	Numeric	11		The Total Income for all employees specified in the BIR56A
1.12	Filler	Character	1,480	space	
		Total	1,634		

Data Specifications and Layout of IR56B Record for applications approved before 1 March 2014

(b) Detail Record

Item No.	Field Name	Type	Length in Bytes	Accepted Value	Remarks
2.1(m)	Section	Character	3		Same as Header Record
2.2(m)	ERN	Numeric	8		Same as Header Record
2.3(m)	Year of Employer's Return	Numeric	4		Same as Header Record
2.4(m)	Submission Date	Numeric	8		Same as Header Record
2.5(m)	Batch No.	Numeric	5		Same as Header Record
2.6(m)	Sheet No.	Numeric	6	000001 to 999999	
2.7	Employee's HKID with Check Digit	Character	9		In format AANNNNNNC Refer to Guidance Note 4.2.1 Open and close bracket before and after the check digit should be excluded
2.8(m)	Status	Character	1	O	"O" means Original IR56B. Supplementary/ Replacement /Additional of IR56B are not allowed.
2.9(m)	Employee's Surname	Character	20		Refer to Guidance Note 4.2.2
2.10(m)	Employee's Given Name in Full	Character	55		
2.11	Employee's Full Name in Chinese	Character	50		Big 5 Codes should be provided; otherwise, leave blank
2.12(m)	Employee's Sex	Character	1	M, F	M - Male F – Female
2.13(m)	Employee's Marital Status	Numeric	1	1, 2	1 - Single/Widowed/ Divorced/Living Apart 2 – Married
2.14	Employee's Passport No. and Place of Issue	Character	40		To be filled only if the employee does not have HKID
2.15	Spouse's Name	Character	50		Refer to Guidance Note 4.2.3
2.16	Spouse's HKID with Check Digit	Character	9		Refer to Guidance Note 4.2.1
2.17	Spouse's Passport No. and Place of Issue	Character	40		To be filled only if the employee's spouse does not have HKID
2.18	Employee's Residential Address	Character	90		Excluding the area, e.g. Hong Kong, Kowloon, New Territories
2.19	Area Code of Employee's Residential Address	Character	1	H, K, N, F	H - Hong Kong Island K - Kowloon N - New Territories F – Others
2.20	Employee's Postal Address	Character	60		
2.21	Capacity in which Employed	Character	40		
2.22	If Part Time, Name of Principal Employer	Character	30		
2.23(m)	Start Date of Employment	Numeric	8		In format YYYYMMDD e.g. 20170401
2.24(m)	End Date of Employment	Numeric	8		In format YYYYMMDD e.g. 20180331

Data Specifications and Layout of IR56B Record for applications approved before 1 March 2014

Item No.	Field Name	Type	Length in Bytes	Accepted Value	Remarks
2.25	Period of Salary/Wages	Character	19		
2.26	Amount of Salary/Wages	Numeric	9		
2.27	Period of Leave Pay	Character	19		
2.28	Amount of Leave Pay	Numeric	9		
2.29	Period of Director's Fee	Character	19		
2.30	Amount of Director's Fee	Numeric	9		
2.31	Period of Commission/Fees	Character	19		
2.32	Amount of Commission/Fees	Numeric	9		
2.33	Period of Bonus	Character	19		
2.34	Amount of Bonus	Numeric	9		
2.35	Period of Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities	Character	19		
2.36	Amount of Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities	Numeric	9		Refer to Guidance Note 4.2.4
2.37	Period of Certain Payments from Retirement Schemes	Character	19		
2.38	Amount of Certain Payments from Retirement Schemes	Numeric	9		
2.39	Period of Salaries Tax Paid by Employer	Character	19		
2.40	Amount of Salaries Tax Paid by Employer	Numeric	9		
2.41	Period of Education Benefits	Character	19		Income should be expressed in Hong Kong dollars (refer to Guidance Note 4.2.5) and cents should be omitted in amount fields. The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20170401-20180331)
2.42	Amount of Education Benefits	Numeric	9		
2.43	Period of Gain Realized Under Share Option Scheme	Character	19		
2.44	Amount of Gain Realized Under Share Option Scheme	Numeric	9		
2.45	Nature of 1st Other Rewards, Allowances or Perquisites	Character	35		
2.46	Period of 1st Other Rewards, Allowances or Perquisites	Character	19		
2.47	Amount of 1st Other Rewards, Allowances or Perquisites	Numeric	9		
2.48	Nature of 2nd Other Rewards, Allowances or Perquisites	Character	35		
2.49	Period of 2nd Other Rewards, Allowances or Perquisites	Character	19		
2.50	Amount of 2nd Other Rewards, Allowances or Perquisites	Numeric	9		
2.51	Nature of 3rd Other Rewards, Allowances or Perquisites	Character	35		
2.52	Period of 3rd Other Rewards, Allowances or Perquisites	Character	19		
2.53	Amount of 3rd Other Rewards, Allowances or Perquisites	Numeric	9		
2.54	Period of Pensions	Character	19		
2.55	Amount of Pensions	Numeric	9		

Data Specifications and Layout of IR56B Record for applications approved before 1 March 2014

Item No.	Field Name	Type	Length in Bytes	Accepted Value	Remarks
2.56^(m)	Total Income	Numeric	9		Income Sum from Item No. 2.25 to 2.55. Cents should be omitted.
2.57^(m)	Place of Residence Indicator	Numeric	1	0, 1	0 - No Place of Residence Provided 1 - Place of Residence Provided by Employer
2.58	Address of 1st Place of Residence	Character	110		
2.59	Nature of 1st Place of Residence	Character	19		
2.60	Period of 1st Place of Residence	Character	26		
2.61	Rent of 1st Place of Residence Paid to Landlord by Employer	Numeric	7		
2.62	Rent of 1st Place of Residence Paid to Landlord by Employee	Numeric	7		
2.63	Rent of 1st Place of Residence Refunded to Employee	Numeric	7		
2.64	Rent of 1st Place of Residence Paid to Employer by Employee	Numeric	7		Refer to Guidance Note 4.2.6
2.65	Address of 2nd Place of Residence	Character	110		
2.66	Nature of 2nd Place of Residence	Character	19		
2.67	Period of 2nd Place of Residence	Character	26		
2.68	Rent of 2nd Place of Residence Paid to Landlord by Employer	Numeric	7		
2.69	Rent of 2nd Place of Residence Paid to Landlord by Employee	Numeric	7		
2.70	Rent of 2nd Place of Residence Refunded to Employee	Numeric	7		
2.71	Rent of 2nd Place of Residence Paid to Employer by Employee	Numeric	7		
2.72^(m)	Non-Hong Kong Income Indicator	Numeric	1	0, 1	0 - Not wholly or partly paid by a non-Hong Kong company 1 – Yes
2.73	Amount Paid by Non-Hong Kong Company	Character	20		
2.74	Name of Non-Hong Kong Company	Character	60		Refer to Guidance Note 4.2.7
2.75	Address of Non-Hong Kong Company	Character	60		
2.76	Filler	Character	13	space	Filler for former data field for "Employee's Tax File No. in IRD"
2.77	Remarks	Character	60		
		Total	1,634		