NOTIFICATION

(Under section 52(4) of the Inland Revenue Ordinance, Chapter 112)

BY AN EMPLOYER OF AN EMPLOYEE WHO COMMENCES TO BE EMPLOYED

(To be completed and returned **within 3 months** from date of commencement)

FOR OFFICIAL USE

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INLAND REVENUE DEPARTMENT,
Revenue Tower, 5 Gloucester Road,
Wan Chai, Hong Kong.

ALL CORRESPONDENCE SHOULD BE SENT TO :
P.O. Box 28777, Gloucester Road Post Office, Hong Kong.

Employer's File No. : ____ — ____

Name of employer : _____
(The Business Name is required)

Address of employer : _____

THE FOLLOWING ARE THE PARTICULARS OF THE EMPLOYEE : —

1. Name of Employee (Surname first, followed by a comma and then other names. See Example below) **

Mr/Mrs/Ms/Miss #	Full Name in English	
	Full Name in Chinese	

2. H.K. Identity Card Number …….. **(This field must be completed) →** ____ — ____ (____)
3. Passport Number and country of issue (if Employee has no H.K. Identity Card) _____
4. Sex (Insert the appropriate code : M = Male, F = Female) …….. **(This box must be completed) →** ____
5. Marital Status (Insert the appropriate code : 1 = Single/Widowed/Divorced/Living Apart, 2 = Married) …….. ____
6. (a) If married, full name of spouse _____
   (b) Spouse's H.K. Identity Card Number/Passport Number and country of issue (if known) _____
7. Residential Address _____
8. Postal Address (if different from item 7 above) _____
9. (a) Capacity in which employed _____
   (b) If part-time, the business name of his/her principal employer (if known) _____
10. Date of Commencement of Employment …….. ____ (Day Month Year)
11. Terms of Employment
    (a) Monthly Rate of Fixed Income …….. HK$ ____ (Exclude cents)
    (b) Monthly Rate of Allowances (e.g. Cost of Living) HK$ _____
    (c) Fluctuating Income (e.g. Commission, Bonus, Gratuity) HK$ _____
    (d) Particulars of Place of Residence provided (0 = Not provided, 1 = Provided) …….. **(This box must be completed) →** ____

Address	Nature (e.g. House, Flat, Serviced Apartment, No. of Rooms in Hotel, etc.)	Monthly Rent (HK$)			
		Paid to Landlord by		Refunded to Employee	Paid to Employer by Employee
		Employer	Employee		

12. Business Name and Address of Previous Hong Kong Employer _____
13. Whether the employee was wholly or partly paid by an overseas company either in Hong Kong or overseas (0 = No, 1 = Yes)
    (This box must be completed) → ____
    If yes, please state :
    Name of the overseas company _____
    Address _____
14. Whether the employee has been **conditionally** granted a share option prior to commencing to be employed in Hong Kong, which can be exercised after rendering services in Hong Kong (0 = No, 1 = Yes) **(This box must be completed) →** ____
    If yes, supply information, as an attachment, on details of the number and type of shares covered by the option, the consideration (if any) paid for the grant of the option, the consideration required to exercise the option and the period within which the option must be exercised.

Signature _____ *Designation* _____ *Date* _____

** Example : Name of Employee | C | h | a | n | , | | T | a | i | | M | a | n |

Section 52(4) of the Inland Revenue Ordinance, (Chapter 112), reads : —

"Where any person who is an employer commences to employ in Hong Kong an individual who is or is likely to be chargeable to tax under Part III, or any married person, he shall give notice thereof in writing to the Commissioner not later than 3 months after the date of commencement of such employment, stating the full name and address of the individual, the date of commencement and the terms of employment."

Important Note

Please provide a copy of the completed IR56E to your employee to assist him/her in completing his/her tax return.

Delete whichever is inapplicable

IR56E (3/2014)

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