



Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

Requirements Specification for Preparation of Form IR56E in Printed Copy Using 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”) in accordance with the Department’s requirements specification to prepare the IR56 Forms in computerized format.
- 1.2 Employers must obtain **approval** before they can file the respective IR56 forms in computerized format to the Department by using the Self-developed Software. This document sets out the requirements specification (“the Requirements Specification) for the preparation of Notification by an Employer of an Employee who Commences to be Employed (“IR56E”) in printed copy for submission to the Department.
- 1.3 Employers who have already obtained approval to use Self-developed Software under the previous version of requirements specification may continue to submit IR56E in printed copy according to the sample layouts of the previous version until further notice. However, employers are encouraged to make changes to their software so as to comply with the new sample layout at Appendix A. Fresh application for approval is not required.
- 1.4 For enquiry regarding this Requirements Specification, please call 183 5310 during office hours.

2. Application for Submission of Form IR56E in Printed Copy

2.1 Employers who wish to submit form IR56E in printed copy by Self-developed Software must first seek approval from the Department. Employers are required to submit the e-applications through the Department's website www.ird.gov.hk, select <e-Application for Preparation of IR56 Form(s) by Using Employer's Self-developed Software> * under the <Electronic Services> page, and then upload the following file:

- 3 testing IR56E forms in the PDF format which can meet the specified requirements (as per Appendix A).

Note:

- 1. Do not use real data of employees to prepare the test forms; and**
- 2. Make sure that the words “For Testing Only” are prominently at the top-left corner on each of the sample form in the PDF format.**

2.2 As the format of IR56E is reviewed from time to time, the Department reserves the right to make any amendments to the Requirements Specification when necessary. However, the Department will give reasonable notice to allow employers to make necessary amendments. The approval for submission of IR56E in printed copy will be withdrawn if the submitted form does not meet the requirements as specified by the Department.

2.3 For any enquiry regarding the application of approval, please contact us via email at sto_c2@ird.gov.hk.

3. Requirements and Important Notes for Submission of Form IR56E in Printed Copy

- 3.1 The detailed requirements and important notes for submission of form IR56E in printed copy are listed below, and a sample of hard copy of form IR56E is attached at Appendix A for reference.
- 3.2 The heading of each printout should read as:

**INLAND REVENUE DEPARTMENT
NOTIFICATION
BY AN EMPLOYER OF AN EMPLOYEE WHO COMMENCES TO BE EMPLOYED
(Under section 52(4) of the Inland Revenue Ordinance, Cap 112)**

- 3.3 The form for submission must be printed on plain 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. Do not print in horizontal position of stationery or in compressed character mode.
- 3.4 The information of the following items must be completed in *bold type* and printed at the right-hand side (in a straight column) of the computer stationery and be highlighted by 4 asterisks, viz :

Example

Employer's File No.	6A1-01234567	01234567	****
Name		CHAN, TAI MAN	****
HKIC No.		A114455(7)	****
Sex		M	****
Marital Status		2	****
Date of Commencement of Employment		01/05/2019	****
Monthly Rate of Fixed Income		\$ 12,345	****
Place of Residence Indicator		0	****
Non-Hong Kong Income Indicator		0	****

Notes : (i) All the information completed for the above items must be *right justified* in a straight column at the right-hand side and with *only 2* spaces in between the item and its adjacent 4 asterisks to avoid leaving a big gap in between them to facilitate data input of the above completed information by the Department.

(ii) The "Date of Commencement of Employment" should be expressed by numeric characters in the form of DD/MM/YYYY e.g. 01/05/2019.

(iii) The "Monthly Rate of Fixed Income" should be provided with cents excluded.

- 3.5 Regarding employer's file number, it should be printed in the format of SECTION CODE (first 3 characters) + 8-CHARACTER Numbers. This employer's file number will be printed once again at the right-hand side without SECTION CODE and in the format of 8-CHARACTER Number as per example below :-

Employer's File No. 6A1-01234567

01234567 ****

3.6 Name of Employee

- (a) The “Name of Employee” should be printed at the right-hand side in the format of “Surname, Given Name” as follows :-

CHAN, TAI MAN ****

- (b) Name of employee should be the same as that on Hong Kong Identity Card.

- 3.7 The H.K. Identity Card No. must be supplied in exactly the same format as that shown on the employee’s H.K. Identity Card or left blank only if the employee does not possess a H.K. Identity Card.

- 3.8 The “Name of Spouse” should be in the format as follow:

Name in English: “Surname, Given Name”, e.g. WONG, MEI MEI.

Name in Chinese: 姓氏及名字，例如：黃美美

- 3.9 For an employee whose emoluments are paid in non-Hong Kong currency, the emoluments must be converted to Hong Kong dollars for reporting in the form IR56E. Average exchange rates of major currencies can be found in the Department’s website (www.ird.gov.hk/eng/tax/ind_stp.htm).

- 3.10 Full particulars of place of residence provided must be furnished in the IR56E of an employee if place of residence is provided.

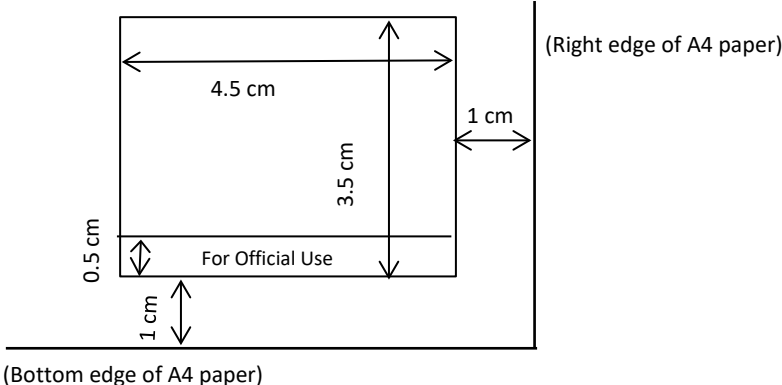
- 3.11 If the employee is wholly or partly paid either in Hong Kong or elsewhere by a non-Hong Kong company, the name and address of the non-Hong Kong company must be furnished in item 12.

- 3.12 If the employee has been **conditionally** granted a share option prior to be employed in Hong Kong, which can be exercised after rendering services in Hong Kong, report the details in item 13.

- 3.13 The forms must be duly signed with the name and designation of the signatory stated. The form 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.

3.14 Please provide a space at the right bottom area of the form to print a box "For Official Use" with the following specification:

- 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)



***** Important Notes to Employers *****

1. You are required to complete and return the form IR56E within 3 months from the date of commencement of employment if the employee is or is likely to be chargeable to Salaries Tax under Inland Revenue Ordinance.
2. It is the employer's obligation to ensure that all data furnished for the employees in the form IR56E are correct before submitting the form. Employers should provide their employees a copy of the submitted form for employees' information.
3. After lodgement of this form, if there is any subsequent amendment to the reported income / other information, furnish a revised form IR56E and fill in all items afresh showing the revised income and the highlighted words 'REPLACEMENT-PREVIOUS FORM SUBMITTED ON DAY/MONTH/YEAR' at the top right-hand corner of the form. Alternatively, the employer may choose to online complete and submit the replacement / additional form IR56E through the Employer's Return e-Filing Services.

**INLAND REVENUE DEPARTMENT
NOTIFICATION
BY AN EMPLOYER OF AN EMPLOYEE WHO COMMENCES TO BE EMPLOYED
(Under section 52(4) of the Inland Revenue Ordinance, Cap. 112)**

56E

Particulars of the employer :-

1. (a) Employer's File No. : 6A1-01234567
 (b) Name of Employer : ABCD COMPANY
 (c) Address of Employer : 15/F, Fung Ming Building, 38 San Po Kong, Kowloon

01234567 ****

Particulars of the employee :-

2. Name of Employee :
 Full Name in Chinese : 陳大文
3. (a) H.K. Identity Card Number :
 (b) Passport number and place of issue (if Employee has no H.K. Identity Card):
4. Sex (M = Male, F = Female) :
5. Marital Status (1 = Single / Widowed / Divorced / Living Apart, 2 = Married) :
6. (a) If married, full name of spouse : WONG, MEI MEI
 (b) Spouse's H.K. Identity Card Number : A456789(1)
 / Passport Number and place of issue (if known) :
7. Residential Address : Flat A, 8/F, 5 Mei Lai Road, Kowloon
8. Postal Address (if different from item 7 above) :
9. Capacity in which employed : CLERK

CHAN, TAI MAN ****

A114455(7) ****

M ****

2 ****

10. Date of Commencement of Employment :
 11. Terms of Employment

01/05/2019 ****

- (a) Monthly Rate of Fixed Income :
 (b) Monthly Rate of Allowance (e.g. Cost of Living) :
 (c) Fluctuating Income (e.g. Commission, Bonus, Gratuities) :
 (d) Particulars of Place of Residence provided (0 = Not provided, 1 = Provided) :
 Address :

HK\$ 12,345 ****

0 ****

Nature :

Monthly Rent Paid to Landlord by Employer :	HK\$
Monthly Rent Paid to Landlord by Employee :	HK\$
Monthly Rent Refunded to Employee by Employer :	HK\$
Monthly Rent Paid to Employer by Employee :	HK\$

12. Whether the employee was wholly or partly paid either in Hong Kong or elsewhere by a non-Hong Kong company (0 = No, 1 = Yes) :
 If yes, please state :
 Name of the non-Hong Kong company :
 Address :

0 ****

13. 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.

Space for Employer's official chop

Signature :

Name :

Designation :

Date :

For Official Use