

Specimen on Completion of Form IR56G – For Employee who ceased Employment and is about to leave Hong Kong

Please refer to Important Notes at the bottom of the form and IRD website [www.ird.gov.hk](http://www.ird.gov.hk) before completion.

NOTIFICATION

(Under section 52(6) of the Inland Revenue Ordinance, Chapter 112)

BY AN EMPLOYER OF AN EMPLOYEE WHO IS ABOUT TO DEPART FROM HONG KONG

Please complete and return this form in duplicate NOT LATER THAN 1 MONTH BEFORE the EMPLOYEE'S date of departure. An employer should not make any payment of money or money's worth to the employee for a period of 1 month from the date of this Notice.

FOR OFFICIAL USE	g
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Employer's File No. **6, Y, 1** - **1, 2, 3, 4, 5, 6, 7, 8**  
 Name of employer: **Good Harvest (HK) Co. Ltd.**  
 (State name of business)  
 Address of employer: Room 230 Success Tel. No. **3456 1234**  
 Fax No. **3456 1222**

Put down the phone number and also the name of contact person if different from the signatory below.

INLAND REVENUE DEPARTMENT: Revenue Tower, 5 Gloucester Road, Wanchai, Hong Kong  
 All correspondence should be sent to: P.O. Box 28777 Gloucester Road Post Office, Hong Kong.  
 PARTICULARS OF EMPLOYEE WHO WILL BE LEAVING HONG KONG ON OR ABOUT THE **11 th** DAY OF **December** **2018**  
 (Month) (Year)

1. Name of Employee

Mr/Ms/Ms/Miss #	Surname	<b>T I N</b>	
# Delete whichever is inapplicable	Given Name	<b>B I U Y I</b>	Full Name in Chinese <b>田表易</b>

Must indicate the departure date.

2. Employee's Tax File No. with this Department **6Y1-E1234567**

3. \* (a) H.K. Identity Card Number (This field must be completed per employee's H.K. Identity Card) ..... **E** - **1, 2, 3, 4, 5, 6** ( **7** )  
 (b) Passport Number and country of issue (if Employee has no H.K. Identity Card) .....

4. \* Sex (Insert the appropriate code: M = Male, F = Female) ..... **M**

5. Marital Status (Insert the appropriate code: 1 = Single/Widowed/Divorced/Living Apart, 2 = Married)..... **2**

6. (a) If married, full name of spouse **TSANG, HING SUNG**  
 (b) Spouse's H.K. Identity Card Number/Passport Number and country of issue (if known) **E246801(2)**

7. Residential Address **Flat 306 Justice Bldg, 1 Justice Road HK** Tel. No.: **2456 7890**

8. Postal address (if different from item 7 above) .....

9. (a) Capacity in which employed **Sales Manager (Asia Pacific)** (b) If part time, name of the principal employer (if known) .....

10. Period of employment from 1 April last to the date of cessation of employment: ..... **0 1 | 0 4 | 2 0 | 1 8** to **1 0 | 1 2 | 2 0 | 1 8**  
 Day Month Year Day Month Year

Use numerical values when filling the date.

11. If not returning, details of income paid or payable from 1 April last to the date of cessation of employment:

Particulars	Period						Amount (HK\$)						
	Day	Month	Year	to	Day	Month	Year	EXCLUDE CENTS					
(a) Salary/Wages/Director's Fee/Pensions	01	04	2018	to	10	12	2018	6	1	1	2	0	0
(b) Leave Pay				to									
(c) Commission/Fees				to									
(d) Payment in Lieu of Notice (will be assessed if accrued on or after 1 April 2012), Back Pay, Terminal Awards or Gratuities (see Note 1 below)				to									
(e) Certain Payments from Retirement Schemes (see Note 2 below)				to									
(f) Salaries Tax Paid by Employer				to									
(g) Gain realized under Share Option Scheme				to									
(h) Other Rewards, Allowances or Perquisites e.g. Bonus, Education Benefits, Shares (Nature )	01	04	2018	to	10	12	2018	1	0	0	0	0	0
(i) Payments that have not been declared above but which will be made AFTER the employee has left employment: (Nature )				to									
	Total							7	1	1	2	0	0

Report the gross income before any deductions, e.g. employee's contributions to MPF/ recognized occupational retirement scheme. Contributions by employer should not be reported.

Supply the latest address.

Include all the income paid by non-Hong Kong company. Item 13 should also be completed.

Refer to Note 7 of Notes and Instructions for Forms BIR56A and IR56B.

Refer to Note 9 of Notes and Instructions for Forms BIR56A and IR56B and see Additional Information 1.

Include share awards, tips, holiday journey benefits and sums known by the employer to have been received by the employee from other persons owing to employment. Exclude reimbursement of business expenses.

Only report income for the period from 1 April of the current year to the date of cessation of employment.

Refer to Note 6 of Notes and Instructions for Forms BIR56A and IR56B.

For remuneration paid in non-Hong Kong currency, convert to HK dollars. You may obtain the major currency exchange rates table through Fax-A-Form Service or from [IRD website](http://www.ird.gov.hk).

If the amount cannot be ascertained, file additional IR56G when the payment is made. See Important Notes 3.

Indicate if the employer will bear the tax for the employee.

The employer should withhold all moneys payable to the employee (such as last month salaries) for a period of one month from the date of filing or until receipt of a Letter of Release (IR607).

Where the share options are subsequently exercised, assigned or released, the employer should report the gain in Form IR56B.

12. \* Particulars of Place of Residence provided (0 = Not provided, 1 = Provided) ..... **1**

Address	Nature (e.g. House, Flat, Serviced Apartment, No. of Rooms in Hotel, etc.)	Period Provided		Rent (HK\$) Paid to Landlord by		Rent (HK\$) Refunded to Employee	Rent (HK\$) Paid to Employer by Employee
		From	To	Employer	Employee		
Flat 306, Justice Bldg., 1 Justice Road, HK	Flat	1-4-2018	10-12-2018	0	85,000	85,000	0

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

14. Whether the employee's Salaries Tax will be borne by employer (Please ✓)  Yes  No

15. \* Any money, including any money payable, held under section 52(7) of the Inland Revenue Ordinance (Please ✓): —  
 Yes, estimated amount \$ **117,000**  No, the reason is \_\_\_\_\_

16. \* Reason for departure (Please ✓)  Expatriate staff return to home country  Secondment  Emigration  \_\_\_\_\_

17. \* Postal address after departure (if different from item 8 above) **No. 10, 500<sup>th</sup> Street, New York, USA**

18. \* Whether the employee would return to Hong Kong (Please ✓)  Yes, probable date of return is \_\_\_\_\_  No/Very unlikely

19. \* Whether the employee has any share options granted by your company or any other corporation in respect of his employment with/office in your company that are not yet exercised, assigned or released. (Please ✓)  
 Yes, no. of shares not yet exercised: \_\_\_\_\_; date of grant: \_\_\_\_\_  No

Signature \_\_\_\_\_ Name **Tsang Fu Yau** Designation **Director** Date **09 November 2018**

**Important Notes**  
 1. Severance payment/long service payment made under Employment Ordinance (after deducting contract gratuities and retirement scheme benefits) should not be included. Only report the excess amount made.  
 2. Includes any payment subsequently received or is taken to have received from the scheme(s) in respect of voluntary contribution by employer.  
 3. If additional income is payable to an employee after he/she left Hong Kong, furnish an "additional" IR56G by inserting the additional amount in the appropriate item of the form. Mark the word "ADDITIONAL" clearly at the top. At the time of filing the "additional" IR56G, you should not make any payment of money or money's worth for a period of one month from the date of giving this notice or until receiving "A Letter of Release" from the Department.  
 4. Do not file Form IR56B in the following annual reporting of Employees' Income in respect of the above case, so as to avoid double counting.  
 5. Please provide a copy of the completed IR56G to your employee to assist him/her in completing his/her tax return.

\* Must be completed.  
 IR56G (2/2013)

FOR OFFICIAL USE: Original kept in  ERP  CTR  IR6164  
 Copy passed to  ERP  CTR  NFA

Refer to the specimen on completion of Form IR56B.

If the answer is "No", state the reason.

See Additional Information (1).

- Must be signed by the Proprietor for a sole proprietorship business, Precedent Partner for a partnership business, Company Secretary / Manager / Director / Liquidator for a corporation, Principal Officer for a body of persons or Agent for a non-resident person.  
 - Name chop is not acceptable.

**Additional Information**

- If the employee has any share options granted by your company or any other corporation in respect of his employment with / office in your company that are not yet exercised, assigned or released before his departure from Hong Kong, you are required to report the following in item 19 of form IR56G: -
  - no. of shares not yet exercised, assigned or released; and
  - date of grant.
- On how to report different kinds of income and place of residence for an employee, please visit IRD website, Tax Information > Employers > Employee's Income.
- Please use the latest version of Form IR56G.
- Form IR56G can be downloaded from IRD website or obtained from FAX-A-FORM Services (2598 6001) directly (Form must be printed on white plain A4 size paper). You may also lodge your request for the form IR56G by completing the form IR6163 and send it to the IRD.
- Originally signed form must be submitted. Photocopies / fax copies / scanned copies are NOT acceptable.
- Employer can also report employee's income via Electronic Filing of Employer's Return.
- Do not file form IR56B for the same income again if the income has already been reported in form IR56G previously submitted.