

**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.

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.

FOR OFFICIAL USE



Employer's File No. \_\_\_\_\_  
Name of employer: \_\_\_\_\_  
(State name of business)  
Address of employer: \_\_\_\_\_ Tel. No. \_\_\_\_\_  
Fax No. \_\_\_\_\_

PARTICULARS OF EMPLOYEE WHO WILL BE LEAVING HONG KONG ON OR ABOUT THE \_\_\_\_\_ DAY OF \_\_\_\_\_ (Month) (Year)

1. Name of Employee

Mr/Mrs/Ms/Miss #	Surname												
# Delete whichever is inapplicable	Given Name											Full Name in Chinese	

2. Employee's Tax File No. with this Department \_\_\_\_\_

3. \* (a) H.K. Identity Card Number (This field must be completed per employee's H.K. Identity Card) ..... [ ] - [ ] ( )

(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) ..... [ ]

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 \_\_\_\_\_ Tel. No.: \_\_\_\_\_

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

9. (a) Capacity in which employed \_\_\_\_\_ (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: ..... [ ] Day [ ] Month [ ] Year to [ ] Day [ ] Month [ ] Year

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\$) EXCLUDE CENTS						
	Day	Month	Year	to	Day	Month	Year						
(a) Salary/Wages/Director's Fee/Pensions				to									
(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 _____)				to									
(i) Payments that have not been declared above but which will be made AFTER the employee has left employment: (Nature _____)													
Total													

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

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		

13. \* Whether the employee was wholly or partly paid either in Hong Kong or overseas by an overseas company (0 = No, 1 = Yes) ..... [ ]

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 \$ \_\_\_\_\_  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) \_\_\_\_\_

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 \_\_\_\_\_ Designation \_\_\_\_\_ Date \_\_\_\_\_

**Important Notes**

- 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.
- Includes any payment subsequently received or is taken to have received from the scheme(s) in respect of voluntary contribution by employer.
- 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.
- 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.
- 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  
Copy passed to

ERP  
 ERP

CTR  
 CTR

IR6164  
 NFA