



## **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 IR56G 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 requirement specifications 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 is about to Depart from Hong Kong ("IR56G") 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 IR56G 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 IR56G in Printed Copy**

2.1 Employers who wish to submit form IR56G 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](http://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 IR56G 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 printed at the top left corner on each of the sample form in the PDF format.**

2.2 As the form IR56G is reviewed from time to time, the Department reserves the right to make 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 IR56G 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](mailto:sto_c2@ird.gov.hk).

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\* Application by using form IR1474 is no longer accepted.

### 3. Requirements and Important Notes for Submission of Form IR56G in Printed Copy

- 3.1 The detailed requirements and important notes for submission of form IR56G in printed copy are listed below, and a sample of hard copy of form IR56G 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 IS ABOUT TO DEPART FROM HONG KONG  
(Under section 52(6) 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 As urgent action has to be taken by this Department upon receipt of IR56Gs, please add “LEAVING HONG KONG CASE” in large block letters in red at the top right-hand corner of the IR56G for easy identification.
- 3.5 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 | <b>01234567</b>                 | **** |
| Surname                        |              | <b>CHAN</b>                     | **** |
| HKIC No.                       |              | <b>A114455(7)</b>               | **** |
| Sex                            |              | <b>M</b>                        | **** |
| Marital Status                 |              | <b>2</b>                        | **** |
| Period of Employment           |              | <b>01/04/2018 to 18/01/2019</b> | **** |
| Total Income                   |              | <b>\$ 149,380</b>               | **** |
| Place of Residence Indicator   |              | <b>0</b>                        | **** |
| Non-Hong Kong Income Indicator |              | <b>0</b>                        | **** |

- 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 “Period of employment from the 1 April to the date of cessation of employment” should be expressed by numeric characters in the form of DD/MM/YYYY to DD/MM/YYYY, e.g. 01/04/2018 to 18/01/2019.
- (iii) The ‘Total’ field should not be left blank and cents should not be included. The numeric ‘0’ should be printed in the “Total” field for a “Nil” return.

- 3.6 Regarding employer's file number, it should be printed in the format of SECTION CODE (first 3 characters) + 8-CHARACTER NUMBER. This employer's file number should 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 \*\*\*\***

- 3.7 Name of Employee

- (a) The "Name of Employee" should be printed in the format of "Surname, Given Name" with the Surname printed *once again* at the right-hand side as follows :-

CHAN, TAI MAN

**CHAN \*\*\*\***

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

- 3.8 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.

- 3.9 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

- 3.10 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 IR56G. Average exchange rates of major currencies can be found in the Department's website ([www.ird.gov.hk/eng/tax/ind\\_stp.htm](http://www.ird.gov.hk/eng/tax/ind_stp.htm)).

- 3.11 As regards the "Details of income from 1 April to the date of cessation of employment", all items of remuneration as shown in item 11 of the form IR56G provided by the Department should be furnished.

- 3.12 Full particular of place of residence provided must be furnished in the IR56G of an employee if place of residence is provided.

- 3.13 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 and the amount paid (if known) (this amount must also be included in item 11) must be furnished in item 13.

- 3.14 State the estimated amount withheld for tax clearance in item 15.

- 3.15 Reason for departure should be provided in item 16:

- (a) Return to homeland
- (b) Secondment
- (c) Emigration
- (d) Other.....

- 3.16 Notify whether the employee would return to Hong Kong and give the probable date in item 17.
- 3.17 Notify whether the employee has any share options granted but not yet exercised, assigned or released in item 18.
- 3.18 The form 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 business.

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

1. This form should be completed and returned in duplicate not later than a month before date of departure and money should be withheld for tax clearance.
2. It is the employer's obligation to ensure that all data furnished for the employees in the form IR56G are correct before submitting the same to the Department. Please provide a copy of the completed form IR56G to your employee to assist him/her in completing his/her tax return.
3. Payments in lieu of notice accrued on or after 1 April 2012 (including payments made under section 7 of the Employment Ordinance) should be reported in item 11(f) of the form IR56G.
4. In item 11(g) of the form IR56G, "Certain Payments from Retirement Schemes" includes any payment subsequently received or is taken to have received from scheme(s) in respect of voluntary contribution by employer.
5. After lodgement of this form, if there is any subsequent amendment to the reported income / other information, furnish a "revised" form IR56G showing the revised total income and highlighted words "REPLACEMENT-PREVIOUS FORM SUBMITTED ON DAY / MONTH / YEAR" at the top right-hand corner. Alternatively, the employer may choose to complete and submit the replacement form IR56G through the Employer's Return e-Filing Services.
6. If additional income is payable to an employee after he / she left Hong Kong, furnish an "additional" form IR56G by inserting the additional amount in the appropriate item of the form. Mark the word "ADDITIONAL" clearly at the top right-hand corner. Alternatively, the employer may choose to complete and submit the additional form IR56G through the Employer's Return e-Filing Services. At the time of filing the "additional" form IR56G, the employer should withhold the money payable for a period of one month from the date of filing or until receiving a "Letter of Release" from the Department.
7. Do not file form IR56B in the following annual reporting of employees' income in respect of the reported case, so as to avoid duplication.

**INLAND REVENUE DEPARTMENT      LEAVING HONG KONG CASE**  
**NOTIFICATION**

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

56G

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

1. Employer's File No.: 6A1-01234567 **01234567 \*\*\*\***  
 Name of Employer: ABCD COMPANY  
 Address of Employer: 15/F, Fung Ming Building, 38 San Po Kong, Kowloon
- PARTICULARS OF EMPLOYEE WHO WILL BE LEAVING HONG KONG ON OR ABOUT: 20/01/2019  
 Employee's Tax File No. with this Department (if known): 6A1-A1144557
2. Name of Employee: CHAN, TAI MAN **CHAN \*\*\*\***  
 Full name in Chinese: 陳大文
3. (a) H.K. Identity Card Number : **A114455(7) \*\*\*\***  
 (b) Passport Number and place of issue (if Employee has no H.K. Identity Card):
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(1)  
 / Passport Number and place of issue (if known):
7. Residential address: Flat A, 8/F, 5 Mei Lai Road, Kowloon
8. Postal address after departure (if different from item 7 above):
9. Capacity in which employed: CLERK
10. Period of employment from 1 April to the date of cessation of employment: **01/04/2018 to 18/01/2019 \*\*\*\***
11. Details of income from 1 April to the date of cessation of employment:

| Particulars  | Period                  | Amount (HK\$) |
|--|-------------------------|---------------|
| (a) Salary / Wages   | 01/04/2018 - 18/01/2019 | 123,456       |
| (b) Leave Pay  |                         |               |
| (c) Director's Fee   |                         |               |
| (d) Commission / Fees  | 01/04/2018 - 18/01/2019 | 12,345        |
| (e) Bonus  |                         |               |
| (f) Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities                                 |                         |               |
| (g) Certain Payments from Retirement Schemes   |                         |               |
| (h) Salaries Tax Paid by Employer  | 01/04/2018 - 18/01/2019 | 1,234         |
| (i) Education Benefits   |                         |               |
| (j) Gain realized under Share Option Scheme  |                         |               |
| (k) Any other Rewards, Allowances or Perquisites   |                         |               |
| Nature:  |                         |               |
| (l) Payments that have not been declared above but will be made AFTER the employee has left employment |                         |               |
| Nature:  |                         |               |

Total: **137,035** \*\*\*\*

12. Particulars of Place of Residence provided ( 0 = Not Provided , 1 = Provided ): **0 \*\*\*\***  
 Address:  
 Nature:  
 Period Provided:  
 Rent Paid to Landlord by Employer:  
 Rent Paid to Landlord by Employee:  
 Rent Refunded to Employee by Employer:  
 Rent Paid to Employer by Employee:
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. 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 HK\$ \_\_\_\_\_  No, the reason is \_\_\_\_\_
- 16.\* Reason for departure (Please ✓):  
 Return to homeland  Secondment  Emigration  \_\_\_\_\_
- 17.\* Whether the employee would return to Hong Kong (Please ✓):  
 Yes, probable date of return is \_\_\_\_\_  No / Very unlikely
18. Whether the employee has any share options granted by your company or any other corporation in respect of his/her employment with your company that are not yet exercised, assigned or released (Please ✓):  
 Yes, no. of shares not yet exercised: \_\_\_\_\_; date of grant: \_\_\_\_\_  No
- \* **This item must be completed.**

Signature: \_\_\_\_\_ Name: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_\_