

**Requirement Specifications for Submission of Form IR56G  
in Printed Copy (in A4 Size) Generated by Self-developed Software**

Application for Submission of Computerized Printed IR56G

1. *This Requirement Specifications is applicable to form IR56G (Notification By An Employer Of An Employee Who Is About To Depart From Hong Kong) submitted to Inland Revenue Department (“the Department”) in printed copy generated by self-developed computer software.*
2. An employer who wishes to develop its own software to print the form IR56G for submission must first seek approval from the Department. To apply for approval, the employer should furnish:
  - A written application with the employer’s name, employer’s file number (a sample application letter is attached at Appendix A); and
  - Three sample sheets of form IR56G printed from testing data.

**Note:**

- (i) **Do not use real data of employees and their HKIC no. to prepare the test forms.**
  - (ii) **Make sure that the words “For Testing Only” are prominently printed on each of the sample form submitted.**
3. The application should be sent to:

Computer Section,  
Inland Revenue Department,  
16/F, Revenue Tower,  
5 Gloucester Road, Wan Chai, Hong Kong

4. As the format of IR56G will be reviewed every year, the Department reserves the right to make amendments to the Requirement Specifications as and when the circumstances warrant. However, reasonable notice will be given to employers so that necessary amendments can be made in time. The approval for submission of IR56G in printed copy generated by self-developed software can be withdrawn if any of the requirements specified by the Department is not met.

Requirements and Important Notes for Submission of Computerized Printed IR56G

5. The detailed Requirements and Important Notes for Submission of Computerized Printed IR56G are listed below, and a sample of hard copy of form IR56G is attached at Appendix B for reference.

6. The heading of each printout should read as :

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

7. 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.
8. 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.
9. 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>01/04/2017 to 18/01/2018</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 last 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. 01/04/2017 to 18/01/2018.

(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.

10. 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	<b>01234567</b>	****
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11. 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.
12. 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.
13. As regards the ‘Name of Spouse’, the spouse’s name should be in the format of “Surname, Given Name”, e.g. WONG, MEI MEI.
14. If the employee’s emoluments are paid in non-Hong Kong currency, the emoluments must be converted by average buying rate into 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)).
15. As regards the ‘Details of income paid or payable from the 1 April last 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.
16. If place of residence is provided to the employee, the full particulars as specified in item 12 must be furnished.
17. If the employee was wholly or partly paid by a non-Hong Kong company either in Hong Kong or elsewhere, the ‘Name of the non-Hong Kong company’, its ‘Address’ and the ‘Amount’ paid (if known) (this amount must also be included in item 11) must be furnished in item 13.
18. State the estimated amount withheld for tax clearance in item 15.
19. Reason for departure of item 16 should be provided with the appropriate reason :
- (a) Expatriate staff leaving Hong Kong  
 (b) Secondment  
 (c) Emigration  
 (d) Other, please specify .....
20. Notify whether the employee would return to Hong Kong and give the probable date in item 18.
21. Notify whether the employee has any share options granted but not yet exercised, designed or released in item 19.
22. The form must be duly signed with the designation of the signatory stated and dated. The signatory would normally be 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 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(d) of the form IR56G.
4. In item 11(e) 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 eTAX service.
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 eTAX service. 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.
8. The format of form IR56G is reviewed periodically, the Department reserves the right to make any amendments as and when the circumstances warrant. However, reasonable notice will be given to employers so that necessary amendments can be made in time. The approval for submission of form IR56G in computerized format will be withdrawn if any of the requirements / amendments specified by the Department is not complied with.



To: Assessor  
Computer Section,  
Inland Revenue Department,  
16/F, Revenue Tower,  
5 Gloucester Road, Wan Chai, Hong Kong

Employer's File No.: \_\_\_\_\_

**Application for Submission of  
Employer's Returns with Computerized IR56 Forms / Records  
Generated by Employer's Self-developed Software**

(i) I/My Company would like to apply for the approval of submission of the following IR56 Form in softcopy generated by self-developed software: -

IR56B

IR56M

For each IR56 Form in the above application, the following items are enclosed for your verification: -

1. A removable storage device containing 20 to 30 testing data records of the IR56 Form complying with the current data requirement specifications.
2. Three sample sheets of the IR56 Form printed from the testing data records. [Already marked for testing only]
3. A copy of the Control List using the testing data records in the removable storage device. [Already marked for testing only]

Remark: *This is an enhancement to previously approved software to comply with latest specifications.*

(ii) I/My Company would like to apply for the approval of submission of the following IR56 Form in computerized printed copy generated by self-developed software: -

IR56E

IR56F

IR56G

IR56M

For each IR56 Form in the above application, the following item is enclosed for your verification: -

1. Three sample sheets of the IR56 Form printed from testing data. [Already marked for testing only]

Full Name of Person  
Signing : \_\_\_\_\_

Signature : \_\_\_\_\_

Designation : \_\_\_\_\_

Date : \_\_\_\_\_

Name of Company: \_\_\_\_\_

Telephone: \_\_\_\_\_

Put tick "✓" in the appropriate boxes

**LEAVING HONG KONG CASE**

9

**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**

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 THE 20 DAY OF 01 (Month) 2018 (Year)1. Name of Employee : **CHAN, TAI MAN****CHAN \*\*\*\***

Full name in Chinese : 陳大文

2. Employee's Tax File No. with this Department :

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 / Passport Number and place of issue (if known) : **A456789(1)**

7. (a) Residential address : Flat A, 8/F, 5 Mei Lai Road, Kowloon

(b) Tel No.:

8. Postal address [if different from (7)a above] : Same as above

9. (a) Capacity in which employed : **CLERK**

(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 :

**01/04/2017 to 18/01/2018 \*\*\*\***

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\$)
(a) Salary / Wages / Director's Fee / Pensions	01/04/2017 - 18/01/2018	123,456
(b) Leave Pay		
(c) Commission / Fees	01/04/2017 - 18/01/2018	12,345
(d) Payments in Lieu of Notice, Back Pay, Terminal Awards or Gratuities		
(e) Certain Payments from Retirement Schemes		
(f) Salaries Tax Paid by Employer	01/04/2017 - 18/01/2018	1,234
(g) Gain realized under Share Option Scheme		
(h) Other Rewards, Allowances or Perquisites e.g. Bonus, Education Benefits, Shares (Nature.....)		
(i) Payments that have not been declared above but which will be made AFTER the employee has left employment (Nature.....)		12,345
<b>Total :</b>		<b>149,380 ****</b>

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 mark a " X " in the box)  Yes  No

15.\*Any money, including any money payable, held under Section 52(7) of the Inland Revenue Ordinance :- (Please mark a " X " in the box)

 Yes, estimated amount \$ \_\_\_\_\_ ;  No, the reason is \_\_\_\_\_

16.\*Reason for departure : (Please mark a " X " in the box and provide the relevant information)

 Expatriate staff leaving Hong Kong  Secondment  Emigration Other, please specify \_\_\_\_\_

17.\*Postal address after departure (if different from (8) above) \_\_\_\_\_

18.\*Whether the employee would return to Hong Kong : (Please mark a " X " in the box)

 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 mark a " X " in the box and provide the relevant information)

 Yes, no. of shares not yet exercised : \_\_\_\_\_ ; date of grant : \_\_\_\_\_  No**\* Must be completed.**

Signature :

Name :

Designation :

Date :