Specimen on Completion of Form IR56M – For Persons Other Than Employees

Please refer to "Notes and Instructions for Form IR56M" (IR6036C)

If you do not know whether the recipient is a sole-proprietorship, partnership or unincorporated body of persons, please insert the name and business registration number of business in item 3(a) and skip item 2 and 3(b).

INLAND REVENUE DEPARTMENT
NOTIFICATION
OF REMUNERATION PAID TO PERSONS OTHER THAN EMPLOYEES

FOR THE YEAR ENDED 31 MARCH 2026
(Insert year in the box) *[See Note 1]*

FOR OFFICIAL USE

56M

☐ Additional – reporting additional remuneration in respect of the same recipient

☐ Replacement – correcting the form (sheet no. _____) submitted on _____ (DD/MM/YYYY)

("✓" one of the above boxes where applicable and fill in date & sheet no.)

This form is applicable for reporting payments made to local unincorporated entities (include individuals, sole proprietorships, partnerships and unincorporated bodies of persons) *[see Note 2]*. Before completing this form, please read carefully the Notes and Instructions for Form IR56M at https://www.ird.gov.hk/eng/pdf/ir6036c_e.pdf.

All correspondence should be sent to: P.O. Box 28777 Concorde Road Post Office, Kowloon, Hong Kong *[For details on how to file Forms IR56M, see Note 3]*

Sheet no. should be marked in numerical order starting from 900001 corresponding to the alphabetical sequence of the recipients' names.

Particulars of the payer: -

Sheet No. *[See Note 4]* 900002

1. (a) Employer's File No. (Shown at the top left hand corner on Form BIR56A / IR6036A)
(If no Employer's File exists for the payer, state its Business Registration No./H.K. Identity Card Number) 6Y1 12345678

(b) Name of the Payer Good Harvest (HK) Co Ltd

(c) Postal Address Rm 230, Success Commercial Bldg, 2 Success Road, Hong Kong

Particulars of the recipient *[See Note 5]*: -

2. Complete this part **if the recipient is a business carried on by a partnership or an unincorporated body of persons** *[See Note 6(a)]*

Name of the business		Business Registration No.	

3. (a) Complete this part **if the recipient is a sole-proprietorship business or its business structure is unknown** *[See Notes 6(b) & 6(c)]*

Name of the business		Business Registration No.	

Put down full name as shown in the HKID Card or passport.

Complete if known, otherwise leave blank

(b) Complete this part **if the recipient is an individual or a sole-proprietorship business** *[See Note 6(d)]*

(i) Name of the individual/owner of the sole-proprietorship business (Surname first, followed by a comma and then Given Name. See Example at the bottom)*

Mr/~~Ms/Miss/Mrs~~# # (Delete as appropriate)	Full Name in English	TAI, BIU YI
	Full Name in Chinese	田表易

(ii) H.K. Identity Card Number ..... (If item 3(b) is applicable, this field must be completed) → E 123456 (7)

(iii) Sex (M=Male, F=Female) ..... (If item 3(b) is applicable, this box must be completed) → M

(iv) Marital Status (1=Single/Widowed/Divorced/Living Apart, 2=Married) 2

(v) • If married, full name of spouse TSANG, HING SUNG

• Spouse's H.K. Identity Card Number/Passport Number and place of issue (if known) E246801(2)

File IR56M if the fee or commission exceeds $25,000 per annum. Refer to Note 2(b) of IR6036C.

Supply the latest address.

4. Postal Address Flat 306, Justice Bldg, 1 Justice Road, HK

Tel. No. 3456 1234

5. Capacity engaged #~~Subcontractor/Agent/Writer/Consultant/Coach/Tutor~~/others (please specify: Sub-contractor)
(Delete as appropriate)

6. Period for which service was rendered ..... 01 06 2025 (Day Month Year) to 31 03 2026 (Day Month Year)

7. Particulars of remuneration accruing during the period of service *[See Note 7]* : -

File IR56M if subcontracting fee exceeds $200,000 per annum. Refer to Note 2(a) of IR6036C.

Particulars	Amount (HK$) (EXCLUDE CENTS)	
Type 1: Subcontracting Fees *[see Note 8]*	350,000	00
Type 2: Commission		00
Type 3: Writer's / Contributor's Fees		00
Others: a. Artiste's Fees		00
b. Copyright / Royalties		00
c. Consultancy / Management Fees		00
d. Service fees to freelances (e.g. tutors/coaches/photographers, etc.)		00
e. Others (please specify:)		00
Total	350,000	00

8. Whether a sum has been withheld from the above payment to settle the tax due by the recipient (0=No, 1=Yes) (This box must be completed) → 0
If yes, please state the amount withheld: HK$ _____

9. Remarks _____ 0

Space for Company Chop

Signature _____

Name Tsang Fu Yau

Designation Director

Date 22.4.2026

- Must be signed by the Proprietor (for sole proprietorship businesses), Precedent Partner (for partnership businesses), Company Secretary / Manager / Director / Investment Manager (only applicable to open-ended fund companies) / Provisional Liquidator / Liquidator (for corporations), Principal Officer (for bodies of persons) or Agents for non-resident persons.
- Name chop /printed signature/signing on behalf of the named person is not acceptable.

* Example: Surname and Given Name of Recipient are "CHAN" and "TAI MAN" respectively, complete as CHAN, TAI MAN

IR56M (4/2026)

Please provide a copy of the completed Form to the recipient

Additional Information

1. Form IR56M is not required for reporting payment made to a corporation or non-local person.
2. For non-resident entertainers / sportsmen, please file form IR623 to report the payment instead of filing form IR56M. For details, please visit IRD website, Tax Information - Individuals/Businesses > Businesses > What you need to know as a Non-resident Entertainer / Sportsman in Hong Kong.
3. Please use the latest version of Form IR56M.
4. Form IR56M 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 IR56M by completing the form IR6163 and send it to the IRD.
5. The form should be completed in blue or black ink.
6. Originally signed form must be submitted. Photocopies / fax copies / scanned copies are NOT acceptable.
7. Employer can also report the payment via Employer's Return e-Filing Services. For details, please visit IRD website, Electronic Services > Submission of Employer's Return in Computerized Format.