



**INLAND REVENUE DEPARTMENT**

REVENUE TOWER,  
5 GLOUCESTER ROAD, WAN CHAI,  
HONG KONG.  
Web site: www.ird.gov.hk

ERIC (e-filing)

Your Ref.:

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO: —  
COMMISSIONER OF INLAND REVENUE,  
G.P.O. BOX 132, HONG KONG.

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

[  
File No. :

Tel. No. :

Fax No. :

Date of issue :

[

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Dear Sir/Madam,

**Remuneration Paid To Persons  
Other Than Employees**

It is noted that you have been engaging the services of persons such as consultants, agents, brokers, freelance artistes, entertainers, sportsmen, writers, freelance guides, and sub-contractors, etc. Strictly speaking, these persons are not your employees, but your payments to these non-employees may affect their tax obligations and amount of tax payable. Hence, in addition to providing you with Forms BIR56A and IR56B which are applicable to employees' remunerations, I enclose Forms IR6036B, IR6036C and IR56M for you to furnish information about payments made to these non-employees.

To facilitate smooth processing, please put the completed Form IR6036B on the front of the bundle of Forms IR56M. \*They should be submitted together with the separate bundle of Forms BIR56A and IR56B.

Taking this opportunity, I would like to draw your attention to the following two points:

- (a) Income that is paid for services to a person under employment-like conditions but involving a service company arrangement falls within the scope of section 9A of the Inland Revenue Ordinance. The income paid to such person should be returned by way of Form IR56B.
- (b) You are required to comply with the requirements under sections 20A and 20B of the Inland Revenue Ordinance in respect of any payment to a non-resident with a brief period of service in Hong Kong.

For more tax information in relation to visiting entertainers and sportsmen, please read the leaflet "Taxation of non-resident entertainers and sportsmen in Hong Kong" (PAM48 (e)) that is posted on our Department's web site.

If more IR56M Forms are required, please download from the Department's web site at [www.ird.gov.hk/eng/pdf/ir56m\\_e.pdf](http://www.ird.gov.hk/eng/pdf/ir56m_e.pdf), obtain from the 'Fax-A-Form' Service (2598 6001), call the Department at the telephone number shown on the top right hand corner of this letter, or visit Central Enquiry Counter on 1/F of Revenue Tower 5 Gloucester Road Wan Chai Hong Kong.

Yours faithfully,

Assessor

\* Delete whichever is inapplicable.