



**INLAND REVENUE DEPARTMENT**

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

ERIC (e-filing)



ER12CD56G8

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. : 6T1-12345678 (N)(O)

MOUNTAIN ROCK ZZ CO., LTD

8/F

123 REVENUE ROAD

WAN CHAI

HK

Tel. No. : 187 8022

Fax No. : 3170 5641

Date of issue : 2 APR 2012

**SPECIMEN**

Dear Sir/Madam,

**Remuneration Paid To Persons  
Other Than Employees**

It is noted that you have been engaging the services of persons such as agents, brokers, consultants, entertainers, freelance artistes, sub-contractors, writers, 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.