

## NOTES AND INSTRUCTIONS FOR FORM IR56M

**(Form IR56M should be prepared for reporting payments to non-corporate local persons other than employees)**

1. Insert the appropriate year in the box provided.
2. Forms IR56M should be submitted in alphabetical order of the name of recipient.
3. Each Form IR56M should be marked in numerical order starting from 900001. Only one numbering sequence should be used.
4. The whole set of completed Forms IR56M should be returned to the Inland Revenue Department with an IR6036B. If the Forms IR56M are submitted in computerized format, which has been approved by the Department, please label or write on the CD-ROM / DVD-ROM / USB storage device containing the IR56M records the name of Payer, Payer's employer's file number / Business Registration number / Hong Kong Identity Card number and the year of assessment. Put the storage device in an envelope. Then, staple the envelope securely to the Form IR6036B and a signed control list before filing. You may also file IR6036B and IR56M electronically via eTAX. Please visit [www.ird.gov.hk/eng/tax/err.htm](http://www.ird.gov.hk/eng/tax/err.htm) for details.
5. A copy of the completed Form IR56M should be given to the recipient for completing his/her tax return.
6. Local persons in respect of whom Forms IR56M should be submitted include: -
  - (a) Consultants, agents, brokers, freelance artistes, entertainers, sportsmen, writers, freelance guides, etc. to whom commission, fees or other remuneration paid exceeded a total of \$25,000 per annum for the relevant year ended 31 March.
  - (b) Sub-contractors to whom fees or other remuneration paid exceeded a total of \$200,000 per annum for the relevant year ended 31 March.

Form IR56M is not required for payments made to corporations or non-local persons. For payments made to non-resident entertainers and sportsmen, please complete IR623.

7.
  - (a) For each of the recipients who are partnerships or unincorporated bodies of persons, complete item 2 to report the name and business registration number of the business. Skip item 3 and proceed to complete items 4 to 9.
  - (b) For each of the recipients who are sole proprietorships or individuals, skip item 2 and proceed to complete item 3(a) to report the name and business registration number of the business and item 3(b) to report the personal particulars of the sole proprietor or individual recipient, if known. Then complete items 4 to 9.

[Note: If you are not sure whether the recipient is a sole proprietorship, partnership or unincorporated body of persons, please insert the name and business registration number of the business in item 3(a) and skip item 2 and 3(b).]

8. The income to be reported at item 7 in Form IR56M is the amount, the payment of which the person became entitled to claim during the relevant year ended 31 March.
9. Service fees should not be reported under 'Subcontracting Fees', Type 1 of item 7. They are to be reported in row (d) of 'Others'.
10. If you need further information or assistance, you may : -
  - visit the Department's website at [www.ird.gov.hk](http://www.ird.gov.hk);
  - obtain specimens of completed forms through the Department's website at [www.ird.gov.hk/eng/tax/ere.htm#02\\_2](http://www.ird.gov.hk/eng/tax/ere.htm#02_2) or the 'Fax-A-Form' Service (2598 6001);
  - get more IR56M Forms by downloading from the Department's website at [www.ird.gov.hk/eng/pdf/ir56m\\_e.pdf](http://www.ird.gov.hk/eng/pdf/ir56m_e.pdf) or obtain via the 'Fax-A-Form' Service (2598 6001);
  - write (G.P.O. Box 132, Hong Kong) or fax (2877 1232) to the Assessor, quoting your Employer's File Number and day-time contact telephone number;
  - telephone 187 8022; or
  - call in person at the Central Enquiry Counter on 1/F of Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong .