

**稅務局**  
香港灣仔告士打道 5 號  
稅務大樓  
香港郵政總局郵箱 132 號  
傳真: 2519 9316

**Inland Revenue Department**  
Revenue Tower, 5 Gloucester Road,  
Wan Chai, Hong Kong  
G.P.O. Box 132, Hong Kong  
Fax No.: 2519 9316

如需進一步資料，請瀏覽本局網頁：  
[www.ird.gov.hk/chi/tax/non\\_res.htm](http://www.ird.gov.hk/chi/tax/non_res.htm)  
For more information, please visit our website:  
[www.ird.gov.hk/eng/tax/non\\_res.htm](http://www.ird.gov.hk/eng/tax/non_res.htm)

請填妥此表格一式兩份遞交本局  
Please complete and submit this form in duplicate

僱主檔案號碼／商業登記號碼：  
Employer's File No. / Business Registration No.: \_\_\_\_\_

**非居港演藝人員／運動員抵港通知書**  
**Notification of Arrival in Hong Kong of Non-resident Entertainer(s) / Sportsmen**

若貴公司(即香港付款人)與該演藝人員／運動員為僱主及僱員的關係，你應以僱主填報的薪酬及退休金報稅表(IR56B)而並非此表格(IR623)申報所支付的款項。  
If the relationship between your company (the Hong Kong payer) and the entertainer / sportsman is that of employer and employee, you should report the amounts paid by using the Employer's Return of Remuneration and Pensions (IR56B) instead of this form (IR623).

1. 非居港演藝人員／運動員資料：  
Non-resident Entertainer's / Sportsman's information:

|   |   |   |  |
|---|---|---|--|
| 藝名<br>Stage name  | 先生／女士／小姐<br>Mr / Ms / Miss  | 中文寫法<br>in Chinese  |  |
| 真實姓名 *<br>Real name                                     |   | 中文寫法<br>in Chinese *                                      |  |
| 國籍 **<br>Nationality                                    |   | 護照號碼<br>Passport number **                                |  |
| 非居港演藝人員／運動員為<br>Non-resident Entertainer / Sportsman is | <input type="checkbox"/> 法團 Corporation <input type="checkbox"/> 團體 Body of Persons <input type="checkbox"/> 合夥 Partnership <input type="checkbox"/> 個別人士 Individual Person |   |  |
| 香港地址<br>Address in Hong Kong                            |   |   |  |
| 海外／通訊地址<br>Overseas / Postal address                    |   |   |  |
| 預計抵港日期 (日／月／年)<br>Expected date of arrival (DD/MM/YYYY) |   | 預計離港日期 (日／月／年)<br>Expected date of departure (DD/MM/YYYY) |  |
| 表演詳情<br>Details of performances                         | 日期:<br>Date:  | 時間:<br>Time:  |  |
|   | 地點:<br>Place:   |   |  |
|   | 名稱:<br>Name:  |   |  |

2. 如有關演出合約經非居港代理人／代理人公司簽訂，該代理人／代理人公司詳情：  
Details of the non-resident agent through whom the contract for performance is made:

|                                      |   |
|--------------------------------------|---|
| 名稱<br>Name                           |   |
| 香港地址<br>Address in Hong Kong         |   |
| 海外／通訊地址<br>Overseas / Postal address |   |
| 非居港代理為<br>Non-resident agent is      | <input type="checkbox"/> 法團 Corporation <input type="checkbox"/> 團體 Body of Persons <input type="checkbox"/> 合夥 Partnership <input type="checkbox"/> 個別人士 Individual Person |

\* 先寫姓，填寫姓名時須完全依照護照上的姓名填寫。 \* Surname first, the name must be stated exactly as shown on the passport.

\*\* 如有非居港代理人／代理人公司，此欄不需填寫。 \*\* Not applicable if there is a non-resident agent.

請在適當空格內加上「✓」號

Please tick the appropriate box

3. 香港付款人的資料:  
Hong Kong payer's information:

|  |  |                          |  |
|--|--|--------------------------|--|
| 公司名稱<br>Name of company                |  |                          |  |
| 商業登記號碼<br>Business registration number |  | 電話號碼<br>Telephone number |  |
| 通訊地址<br>Postal address                 |  |                          |  |

4. 你與非居港演藝人員／運動員簽訂的合約副本是否已隨此表格一同遞交? (如未能遞交此文件, 請解釋原因。)  
State whether a copy of the contract made by your company with the non-resident entertainer / sportsman is attached (if not attached, please state the reason).

|                                   |  |
|-----------------------------------|--|
| <input type="checkbox"/> 是<br>Yes | (請在合約副本列明背頁填寫的僱主檔案號碼/商業登記號碼)<br>(On the copy of contract, please quote the Employer's File No. / Business Registration No. stated overleaf). |
| <input type="checkbox"/> 否<br>No, | 理由 Reason :  |

5. 是否已付或將付給演藝人員／運動員款項  
Advise whether payment has been / will be paid to the entertainer / sportsman

是, 請在第六項提供詳情  
Yes, provide details in paragraph 6.

否, 請提供理由  
No, give reasons \_\_\_\_\_

6. 列明已付或將付給演藝人員／運動員款項的日期及數額, 以及該等款項所包括的期間。  
Please state the dates and amounts of payments made or expected to be made to the entertainer / sportsman and periods covered by the payments.

| 付款日期<br>Date of Payment | 包括的期間<br>Period covered | 應付款項<br>Gross amount payable | 減: 預扣稅款<br>Less: Amount deducted for tax payment | 付款淨值<br>Net amount paid or payable |
|-------------------------|-------------------------|------------------------------|--|------------------------------------|
|                         |                         |                              |  |                                    |
|                         |                         |                              |  |                                    |
|                         |                         |                              |  |                                    |

7. 該非居港演藝人員／運動員／代理人／代理人公司是否應按兩級制利得稅率課稅? (如是的話, 則必須填寫有關報稅表並作出聲明。有關利得稅兩級制的詳情, 請參閱稅務局網頁。)  
Is the non-resident entertainer / sportsman / agent chargeable at the two-tiered profits tax rates? (If yes, a relevant tax return should be completed for making the declaration. For details of the two-tiered profits tax rates regime, please refer to the Department's website.)  是 Yes  否 No

8. 說明稅款是否由香港付款人負擔  
State whether the tax is borne by the Hong Kong payer  是 Yes  否 No

9. 如款項是付予另一香港人士, 請說明其姓名、地址及電話號碼。  
If payment is made to another person in Hong Kong, please state his / her name, address and telephone number.

|                        |  |                          |  |
|------------------------|--|--------------------------|--|
| 姓名<br>Name             |  | 電話號碼<br>Telephone number |  |
| 通訊地址<br>Postal address |  |                          |  |

10. 如演藝人員／運動員之前曾透過你的安排在香港表演, 請說明其在本局的檔案號碼  
If the entertainer / sportsman has previously performed in Hong Kong through your arrangement, state the previous File No. with the Department \_\_\_\_\_

|   |                          |       |
|---|--------------------------|-------|
| (公司蓋印)<br>(Space for Company's Official Chop) | 簽署:<br>Signature:        | _____ |
|   | 職位:<br>Designation:      | _____ |
|   | 電話:<br>Telephone number: | _____ |
|   | 日期:<br>Date:             | _____ |

請在適當空格內加上「✓」號 Please tick the appropriate box

你必須提供本表格所要求的個人資料。如你違反相關法例規定, 你或須面對本局專責執行的法例所規定的刑罰和法律行動。此外, 若你不提供所需資料, 你的通知將不獲受理。本局會把你提供的資料, 用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下, 向任何其他人士或機構披露/轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料, 但屬《個人資料(私隱)條例》豁免披露的情況除外。如欲查閱或改正個人資料, 請致函評稅主任(地址為香港郵政總局郵箱 132 號), 同時請註明你於本局的檔案號碼。  
It is obligatory for you to supply the personal data as required by this form. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your notification will not be accepted for processing. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.