

修訂表格，更正 \_\_\_\_ 年 \_\_\_\_ 月 \_\_\_\_ 日提交的表格

Replacement - correcting the form submitted on \_\_\_\_\_ (DD/MM/YYYY)

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檔案號碼 File No.: \_\_\_\_\_

**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](http://www.ird.gov.hk) :

> 稅務資料 - 個別人士 / 公司業務 > 僱主 > (你須辦理的事項)  
付款給非居港專業人士

For more information, please visit IRD website [www.ird.gov.hk](http://www.ird.gov.hk) :

> Tax Information - Individuals / Businesses > Employers > (What you need to do)  
Payments to non-resident professionals

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

**向來港服務的非居港個人支付款項的通知書**

**Notification of Payments Made to Non-resident Individuals Rendering Services in Hong Kong**

此表格不適用於演藝人員、運動員或來港工作的僱員。請以 IR623 表格申報向非居港的演藝人員或運動員支付的款項。僱員開始來港工作請以 IR56E 表格申報。  
This form is not applicable to Entertainers, Sportsmen or persons employed to work in Hong Kong. To report payments made to Entertainers or Sportsmen, please use Form IR623. To report employees started to work in Hong Kong, please use Form IR56E.

1. 付款人的資料 :-

Particulars of the payer :-

名稱 Name			
類別 Type	<input type="checkbox"/> 政府部門 Government Department	<input type="checkbox"/> 商業機構 Commercial Entity	<input type="checkbox"/> 其他 (請述明) Others (please specify)
通訊地址 Postal address			
聯絡人姓名 Contact person's name		職位 Post title	
聯絡電話號碼 Contact phone number		電郵地址 Email address	
商業登記號碼 / 僱主檔案號碼 / 香港身分證號碼 (如有) Business Registration No. / Employer's File No. / HK Identity Card No. (if any)			

2. 於香港提供服務的非居港個人的資料 :-

Particulars of the non-resident individual rendering services in Hong Kong :-

姓名 Name	姓 Surname		<input type="checkbox"/> 男 Male <input type="checkbox"/> 女 Female
	名 Name		
服務身分 Capacity engaged	<input type="checkbox"/> 調解員 Arbitrator <input type="checkbox"/> 顧問 Consultant <input type="checkbox"/> 律師 Counsel <input type="checkbox"/> 講師 Lecturer		
	<input type="checkbox"/> 其他 (請述明) Others (please specify)		
旅行證件類別 Travel document type		旅行證件號碼 Travel document number	
國籍 Nationality		出生日期 (日/月/年) Date of birth (DD/MM/YYYY)	
聯絡電話號碼 Contact phone number		電郵地址 Email address	
香港通訊地址 (如有) Hong Kong postal address (if any)		有效期至 Valid until	
海外通訊地址 Overseas postal address			
抵港日期 (日/月/年) Date of arrival (DD/MM/YYYY)		離港日期 (日/月/年) Date of departure (DD/MM/YYYY)	

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

3. 服務及酬金的資料 :- #  
Particulars of the services and income :- #

合約服務詳情 Description of services contracted			
合約款項總額 Total contract sum		合約期間 Contract period	
歸因於香港服務的合約款項總額 Total contract sum attributable to services rendered in Hong Kong			
計算方法 Basis of computation			
截至 _____ 年 3 月 31 日止的財政年度內已付或將付給非居港個人的款項為 _____ 元 Total amount of HK\$ _____ made or expected to be made to the non-resident individual in the fiscal year ended 31 March _____.			

4. 你與非居港個人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 you with the non-resident individual is attached (if not attached, please state the reason).

<input type="checkbox"/> 是 Yes	(請在合約副本寫上付款人的僱主檔案號碼/商業登記號碼, 如有) (On the copy of contract, please quote the payer's Employer's File No. / Business Registration No., if any)
<input type="checkbox"/> 否 No,	理由 Reason :

5. 列明已付或將付給非居港個人款項的日期及數額, 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 non-resident individual and periods covered by the payments. #

付款日期 Date of payment	包括的期間 Period covered	應付款項 Gross amount payable	減: 預扣稅款 (如有) Less: Amount deducted for tax payment (if any)	付款淨值 Net amount paid or payable

6. 說明稅款是否由付款人負擔  
State whether the tax is borne by the payer  是 Yes  否 No

7. 如非居港個人曾在香港繳付薪俸稅或利得稅, 請說明他/她在本局的檔案號碼  
If the non-resident individual has been previously assessed to Hong Kong salaries tax or profits tax, state the non-resident individual's previous File No. with the Department \_\_\_\_\_

<p>(公司蓋印) (Space for Company's Official Chop)</p>	<p>簽署: Signature: _____</p> <p>名稱: Name: _____</p> <p>職位: Designation: _____</p> <p>日期: Date: _____</p>
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- 請在適當空格內加上「✓」號 Please tick the appropriate box

- # 如該項資料有任何變更, 請重新遞交另一份表格 IR623P, 並於表格首頁左上方「修訂」一欄填上先前提交的表格日期。  
# If there is any change to the information for this item, please submit Form IR623P afresh and provide the date of the form previously submitted in the "Replacement" box at the top left hand corner on the front page.

你必須提供本表格所要求的個人資料。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. 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.