

Specimen on Completion of Form IR56G – For Employee who ceased Employment and is about to leave Hong Kong

Please refer to Notes at the bottom of the form and IRD website www.ird.gov.hk before completion.

INLAND REVENUE DEPARTMENT
NOTIFICATION
BY AN EMPLOYER OF AN EMPLOYEE WHO IS ABOUT TO DEPART FROM HONG KONG
 (Under section 52(6) of the Inland Revenue Ordinance, Cap. 112)

FOR OFFICIAL USE	56G
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To be completed and returned in duplicate NOT LATER THAN 1 MONTH BEFORE the EMPLOYEE'S date of departure. An employer should not make any payment of money or money's worth to the employee for a period of 1 month from the date of this Notice.

- Additional - reporting additional income in respect of the same employee
 Replacement - correcting the form submitted on (DD/MM/YYYY)
 ("✓" one of the above boxes where applicable and fill in the date)

Put down the phone number and also the name of contact person if different from the signatory below.

Must indicate the departure date.

1. Employer's File No. (If not available, state your Business Registration No.) 6, Y, 1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
 Name of Employer (The business name is required) Good Harvest (HK) Co. Ltd. Tel. No. 3456 1234
 Address of Employer Room 230, Success Commercial Bldg., 2 Success Road, HK Fax No. 3456 1222

Supply the latest address.

PARTICULARS OF EMPLOYEE WHO WILL BE LEAVING HONG KONG ON OR ABOUT 12/12/2023 (DD/MM/YYYY)

2. Name of Employee (Employee's Tax File No. with this Department (if known) 6Y1-E1234567)

Mr./Mrs./Ms./Miss * # (Delete whichever is inapplicable)	Surname	T I N	Full Name in Chinese	田表易
	Given Name	BIU YI		

Include all the income paid by non-Hong Kong company. Item 13 should also be completed.

3. (a) H.K. Identity Card Number (This field must be completed) → | E | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
 (b) Passport Number and place of issue (if Employee has no H.K. Identity Card)

4. Sex (M=Male, F=Female) (This box must be completed) → | M |

5. Marital Status (1=Single/Widowed/Divorced/Living Apart, 2=Married) | 2 |

6. (a) If married, full name of spouse TSANG, HING SUNG
 (b) Spouse's H.K. Identity Card Number/Passport Number and place of issue (if known) E246801(2)

7. Residential Address Flat 306, Justice Bldg. 1 Justice Road, HK

8. Postal Address after departure (if different from item 7 above)

9. Capacity in which employed Sales Manager (Asia Pacific)

10. Period of employment from 1 April to the date of cessation of employment | 0 | 1 | 0 | 4 | 2 | 0 | 2 | 3 | to | 1 | 1 | 1 | 2 | 2 | 0 | 2 | 3 |

Use numerical values when filling the date.

Refer to Note 6 of Notes and Instructions for Form IR56B.

Refer to Note 7 of Notes and Instructions for Form IR56B.

Refer to Note 9 of Notes and Instructions for Form IR56B and see Additional Information 1.

Particulars	Period (DD/MM/YYYY)		Amount (HK\$) (EXCLUDE CENTS)			
	From	To	Thousands	Hundreds	Tens	Units
(a) Salary/Wages	01/04/2023	to 11/12/2023	6	1	1	2
(b) Leave Pay		to				0
(c) Director's Fee		to				0
(d) Commission/Fees		to				0
(e) Bonus		to				0
(f) Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities (see Note 1 below)		to				0
(g) Certain Payments from Retirement Schemes (see Note 2 below)		to				0
(h) Salaries Tax paid by Employer		to				0
(i) Education Benefits		to				0
(j) Gain realized under Share Option Scheme		to				0
(k) Any other Rewards, Allowances or Perquisites		to				0
(l) Payments that have not been declared above but will be made AFTER the employee has left employment	01/04/2023	to 11/12/2023	1	0	0	0
(m) Nature						0
Total			7	1	1	2

Report the gross income before any deductions, e.g. employee's contributions to MPF/ recognized occupational retirement scheme. Contributions by employer should not be reported.

Only report income for the period from 1 April of the current year to the date of cessation of employment.

For remuneration paid in non-Hong Kong currency, convert to HK dollars. You may obtain the major currency exchange rates table through Fax-A-Form Service or from [IRD website](http://www.ird.gov.hk).

If the amount cannot be ascertained, file additional IR56G when the payment is made. See Notes 3.

Include share awards, tips, holiday journey benefits and sums known by the employer to have been received by the employee from other persons owing to employment. Exclude reimbursement of business expenses.

Indicate if the employer will bear the tax for the employee.

The employer should withhold all moneys payable to the employee (such as last month salaries) for a period of one month from the date of filing or until receipt of a Letter of Release (IR607).

Refer to the specimen on completion of Form IR56B.

12. Particulars of Place of Residence provided (0=Not provided, 1=Provided) (This box must be completed) → **1**

Address	Nature (e.g. House, Flat, Serviced Apartment, No. of Rooms in Hotel, etc.)	Period Provided		Rent Paid to Landlord by Employer (HK\$)	Rent Paid to Landlord by Employee (HK\$)	Rent Refunded to Employee by Employer (HK\$)	Rent Paid to Employer by Employee (HK\$)
		From	To				
Flat 306, Justice Bldg., 1 Justice Road, HK	Flat	1.4.2023	11.12.2023	0	85,000	85,000	0

13. Whether the employee was wholly or partly paid either in Hong Kong or elsewhere by a non-Hong Kong company (0=No, 1=Yes) (This box must be completed) → **0**
 If yes, please state: Name of the non-Hong Kong company _____
 Address _____
 Amount (if known) (This amount must also be included in item 11) _____

14. Whether the employee's Salaries Tax will be borne by employer (Please ✓) Yes No

15. Any money, including any money payable, held under section 52(7) of the Inland Revenue Ordinance (Please ✓) (This item must be completed)
 Yes, estimated amount HK\$ 117,000 No, the reason is _____

16. Reason for departure (Please ✓) (This item must be completed) Return to homeland Secondment Emigration _____

17. Whether the employee would return to Hong Kong (Please ✓) (This item must be completed) Yes, probable date of return is _____ No/Very unlikely

18. Whether the employee has any share options granted by your company or any other corporation in respect of his/her employment with your company that are not yet exercised, assigned or released (Please ✓) Yes, no. of shares not yet exercised: _____; date of grant: _____ No

If the answer is "No", state the reason.

Space for Employer's official chop IR56G (12/2022)

Name Tsang Fu Yau Signature _____
 Designation Director Date 09 November 2023

- Notes: 1. Severance payment/long service payment made under Employment Ordinance (after deducting contract gratuities and retirement scheme benefits) should not be included. Only report the excess amount made.
 2. Includes certain payments subsequently received or are taken to have been received from the scheme(s). Please refer to Note 7 of Notes and Instructions for Form IR56B for details.
 3. If additional income of an employee has not been included in the IR56G previously submitted, employer should file an "Additional" IR56G to report the income and withhold all payment of money or money's worth to the employee for a period of 1 month from the date of filing the "Additional" IR56G or until receiving a "Letter of Release" from the Department.
 4. Do not file Form IR56B in the following Annual Reporting of Employees' Income in respect of the above case, so as to avoid double counting.

For Official Use		
Original kept in	<input type="checkbox"/> ERP	<input type="checkbox"/> CTR <input type="checkbox"/> IR6164
Copy passed to	<input type="checkbox"/> ERP	<input type="checkbox"/> CTR <input type="checkbox"/> NFA

Please provide a copy of the completed Form to your employee

Where the share options are subsequently exercised, assigned or released, the employer should report the gain in Form IR56B.

See Additional Information (1).

- Must be signed by the Proprietor for a sole proprietorship business, Precedent Partner for a partnership business, Company Secretary / Manager / Director / Investment Manager (only applicable to a corporation that is an open-ended fund company) / Provisional Liquidator / Liquidator for a corporation, Principal Officer for a body of persons or Agent for a non-resident person.
- Name chop/printed signature/signing on behalf of the named person is not acceptable.

Additional Information

- If the employee has any share options granted by your company or any other corporation in respect of his employment with / office in your company that are not yet exercised, assigned or released before his departure from Hong Kong, you are required to report the following in item 18 of form IR56G: -
 - no. of shares not yet exercised, assigned or released; and
 - date of grant.
- On how to report different kinds of income and place of residence for an employee, please visit IRD website, Tax Information > Employers > Employee's Income.
- Please use the latest version of Form IR56G.
- Form IR56G can be downloaded from IRD website or obtained from FAX-A-FORM Services (2598 6001) directly (Form must be printed on white plain A4 size paper). You may also lodge your request for the form IR56G by completing the form IR6163 and send it to the IRD.
- Originally signed form must be submitted. Photocopies / fax copies / scanned copies are NOT acceptable.
- Employer can also report employee's income via Electronic Filing of Employer's Return. For details, please visit IRD website, Electronic Services > Submission of Employer's Return in Computerized Format.
- Do not file form IR56B for the same income again if the income has already been reported in form IR56G previously submitted.