

# Specimen on Completion of Form IR56M – For Persons Other Than Employees

Please refer to “Notes and Instructions for Form IR56M” (IR6036C)

If you do not know whether the recipient is a sole-proprietorship, partnership or unincorporated body of persons, please insert the name and business registration number of business in item 3(a) and skip item 2 and 3(b).

Put down full name as shown in the HKID Card or passport.

Supply the latest address.

File IR56M if subcontracting fee exceeds \$200,000 per annum. Refer to Note 6(b) of IR6036C.

**INLAND REVENUE DEPARTMENT**  
**NOTIFICATION**  
**OF REMUNERATION PAID TO PERSONS OTHER THAN EMPLOYEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

(Insert the appropriate year in the box)

FOR OFFICIAL USE

56M

Additional – reporting additional remuneration in respect of the same recipient  
 Replacement – correcting the form (sheet no. \_\_\_\_\_) submitted on \_\_\_\_\_ (DD/MM/YYYY)  
 (\*✓\* one of the above boxes where applicable and fill in date & sheet no.)

Please use this form for reporting payments to **non-corporate local persons** (see Note 6). This form should be submitted with a duly completed Form IR6036B if Form IR6036B has not been submitted for the relevant year. Read Notes and Instructions for Form IR56M on our web site [www.ird.gov.hk](http://www.ird.gov.hk) for details on how to complete this form. All correspondence should be sent to: P.O. Box 28777 Concorde Road Post Office, Kowloon, Hong Kong

Sheet No. [See Note 3] 9 | 0 | 0 | 0 | 0 | 2

**Particulars of the payer: -**

1. (a) Employer's File No. (as shown at the top left hand corner on Form BIR56A / IR6036B)  
 (State your Business Registration No./H.K. Identity Card Number if you do not have an Employer's File No.) ..... 6Y1 1 2 3 4 5 6 7 8

(b) Name of Payer (State the business name, if the payer is a company) Good Harvest (HK) Co Ltd

(c) Address of Payer Rm 230, Success Commercial Bldg, 2 Success Road, Hong Kong

**Particulars of the recipient: -**

2. For a partnership or an unincorporated body of persons [See Note 7(a)]

Name of Company	Business Registration No.
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3. For a sole-proprietorship or an individual [See Note 7(b)]

(a) Name of sole-proprietorship

Name of Company	Business Registration No.
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(b) (i) Name of individual / sole-proprietor (Surname first, followed by a comma and then Given Name. See Example at the bottom) \*

Mr/Mrs/Ms/Miss*	Full Name in English	T   I   N   ,   B   I   U   Y   I
* (Delete whichever is inapplicable)		Full Name in Chinese
		田表易

(ii) H.K. Identity Card Number ..... (If item 3(b) is applicable, this field must be completed) → E | 1 | 2 | 3 | 4 | 5 | 6 | 7 |

(iii) Sex (M=Male, F=Female) ..... (If item 3(b) is applicable, this box must be completed) → M

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

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

4. Postal Address Flat 306, Justice Bldg, 1 Justice Road, HK Tel. No. 3456 1234

5. Capacity engaged Sub-contractor

6. Period for which service was rendered ..... 0 | 1 | 0 | 6 | 2 | 0 | 2 | 2 to 3 | 1 | 0 | 3 | 2 | 0 | 2 | 3  
 Day Month Year Day Month Year

7. Particulars of remuneration accruing during the period of service [See Note 8] :-

Particulars	Amount (HK\$) (EXCLUDE CENTS)			
Type 1: Subcontracting Fees	3	5	0	0
Type 2: Commission	0	0	0	0
Type 3: Writer's / Contributor's Fees	0	0	0	0
Others: a. Artiste's Fees	0	0	0	0
b. Copyright / Royalties	0	0	0	0
c. Consultancy / Management Fees	0	0	0	0
d. Service Fees	0	0	0	0
e. Nature: _____	0	0	0	0
<b>Total</b>	3	5	0	0

8. Whether a sum has been withheld from the above payment to settle the tax due by the recipient (0=No, 1=Yes) (This box must be completed) → 0  
 If yes, please state the amount withheld: HK\$ \_\_\_\_\_

9. Remarks 0

Signature \_\_\_\_\_

Name Tsang Fu Yau

Designation Director

Date 21.4.2023

Space for Company Chop

\* Example: Surname and Given Name of Recipient are "CHAN" and "TAI MAN" respectively, complete as C | H | A | N | , | T | A | I | M | A | N | | | | |  
 IR56M (7/2022) Please provide a copy of the completed Form to the recipient

Sheet no. should be marked in numerical order starting from 900001 corresponding to the alphabetical sequence of the recipients' names.

Complete if known, otherwise leave blank

File IR56M if the fee or commission exceeds \$25,000 per annum. Refer to Note 6(a) of IR6036C.

- 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

1. Form IR56M is not required for reporting payment made to a corporation.
2. For non-resident entertainers / sportsmen, please file form IR623 to report the payment instead of filing form IR56M. For details, please visit IRD website, Tax Information - Individuals/Businesses > Businesses > What you need to know as a Non-resident Entertainer / Sportsman in Hong Kong.
3. Please use the latest version of Form IR56M.
4. Form IR56M 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 IR56M by completing the form IR6163 and send it to the IRD.
5. Originally signed form must be submitted. Photocopies / fax copies / scanned copies are NOT acceptable.
6. Employer can also report the payment via Electronic Filing of Employer's Return. For details, please visit IRD website, Electronic Services > Submission of Employer's Return in Computerized Format.