

**INLAND REVENUE DEPARTMENT  
NOTIFICATION  
OF REMUNERATION PAID TO PERSONS OTHER THAN EMPLOYEES**

**FOR THE YEAR ENDED 31 MARCH**

(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

**Particulars of the payer: -**

Sheet No. [See Note 3] **9**

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.)
- (b) Name of Payer (State the business name, if the payer is a company)
- (c) Address of Payer

**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 # # (Delete whichever is inapplicable)	Full Name in English	
	Full Name in Chinese	

(ii) H.K. Identity Card Number ..... (If item 3(b) is applicable, this field must be completed) →

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

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

- (v) • If married, full name of spouse \_\_\_\_\_  
• Spouse’s H.K. Identity Card Number/Passport Number and place of issue (if known) \_\_\_\_\_

4. Postal Address \_\_\_\_\_  
Tel. No. \_\_\_\_\_

5. Capacity engaged \_\_\_\_\_

6. Period for which service was rendered ..... to .....

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

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

If yes, please state the amount withheld: HK\$ \_\_\_\_\_

9. Remarks \_\_\_\_\_

Space for Company Chop

Signature \_\_\_\_\_  
Name \_\_\_\_\_  
Designation \_\_\_\_\_  
Date \_\_\_\_\_

\* 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 | | | | | | |