

填寫 2023/24 僱主報稅表(BIR56A)範本

填表前，請參看『BIR56A 表格的附註及說明』及
瀏覽稅務局網頁 www.ird.gov.hk。



稅務局
薪俸稅

僱主填報的薪酬及退休金報稅表

在 2023 年 4 月 1 日至 2024 年 3 月 31 日的年度內

INLAND REVENUE DEPARTMENT
SALARIES TAX

EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS

FOR THE YEAR FROM 1 APRIL 2023 TO 31 MARCH 2024

來函請敘明下述檔案號碼
IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW
檔案號碼
FILE NO. 6Y1-12345678

6Y1



Good Harvest (HK) Co Ltd
Room 401 Lucky Commercial Bldg
5 Lucky Road
Hong Kong

僱主確認碼(電子報稅):
ERIC (e-filing):
XXXXXXXXXX

2024

香港九龍郵政總局5號
稅務中心
Inland Revenue Centre,
5 Concorde Road, Kai Tak,
Kowloon, Hong Kong.
郵箱28744號
Concorde Road Post
Office
Box No. 28744

網址 Web site:
www.ird.gov.hk

電話:
Tel. No.:
187 8022

郵箱號碼是根據僱主檔案的所屬組別而列印，詳情可參閱本局網頁：
www.ird.gov.hk/chi/cu_pobox.htm。

根據《稅務條例》的規定，請你填妥本報稅表，並將在上述年度內屬於背頁附註 1(a) 範圍內的人士的資料，依照現附上的 IR56B 表格的規定，填報該表格，並於本報稅表發出日期起 1 個月內交回本局。本局不接納以圖文傳真交回的報稅表。請細閱背頁的「附註及說明」，然後按指示填寫本報稅表。你可選擇使用香港政府一站通，以電子紀錄的形式提交報稅表。詳情請瀏覽 www.gov.hk/etax。

As required by the Inland Revenue Ordinance, please complete this return and give the particulars stated on the enclosed Form IR56B in respect of all persons who were within the scope of Note 1(a) overleaf during the year. This return must be submitted to the Department WITHIN 1 MONTH from the date of this Notice. Submission by facsimile is not acceptable. Please read and follow the Notes and Instructions overleaf carefully in completing this return. You may choose to submit this return in the form of an electronic record using GovHK. For details, visit www.gov.hk/etax.

助理局長 黃敬昌

WONG KAI-CHEONG, TONY

Assistant Commissioner

日期: 2024 年 4 月 2 日
Date: 02 APR 2024

如你的通訊地址或業務地址已更改，而之前未曾通知本局，請在下方敘明新地址：—
If you have not informed the Department of your current postal/business address previously, please state below the new address:—

通訊地址 Postal Address

香港成功道 2 號成功商業大廈 2 3 0 室

業務地址 Business Address

同上

在這年度，是否有屬於背頁附註 1(a) 範圍內及須於 IR56B 表格申報的人士？（請在適當空格內加上「✓」號及填寫下方聲明書）
During the year, were there any persons who were within the scope of Note 1(a) overleaf and reportable in Forms IR56B?
(Please "✓" in the appropriate box and complete the Declaration below)

有 YES



填寫第 (1)、(2) 及 (3) 項適用的部分
Complete items (1), (2) and (3), as appropriate

沒有 NO

以下列形式擬備 IR56B 表格：
Forms IR56B are prepared in the following format:

申報的 IR56B 表格數目
No. of Form IR56B Reported

(1) 以文本形式擬備，現隨本報稅表附上文本 IR56B 表格。
Prepared in paper format and the paper Forms IR56B are attached.

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(2) 以電子紀錄的形式擬備並儲存於唯讀光碟、唯讀型數碼多功能光碟或 USB 儲存裝置內。
現隨本報稅表附上該儲存裝置及已簽署的文本核對表 [見背頁附註 1(d)(ii)]。
Prepared in electronic format and stored in a CD-ROM / DVD-ROM / USB storage device.
The storage device and a signed paper Control List are now attached [See Note 1(d)(ii) overleaf].

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(3) 以電子紀錄的形式擬備並已經僱主電子報稅服務提交至稅務局。
現隨本報稅表附上已簽署的文本核對表 [見背頁附註 1(d)(ii)]。
Prepared in electronic format and filed to the Department via the Employer's Return e-Filing Services.
A signed paper Control List is now attached [See Note 1(d)(ii) overleaf].

聲明書 (填報不確或違反其他規例可招致重罰) [見背頁]
DECLARATION (Heavy penalties may be incurred for making an incorrect return or committing other offences) [See Overleaf]

現謹此聲明就本人所知所信 (i) 本人已就所有屬於背頁附註 1(a) 範圍內的人士填報及提交 IR56B 表格及 (ii) 本報稅表、IR56B 表格、核對表及所有附件所填報的資料均屬真確，並無遺漏。
I declare that, to the best of my knowledge and belief, (i) I have prepared and filed a Form IR56B for each and every person who was within the scope of Note 1(a) overleaf and (ii) the information given on this return, Forms IR56B, Control List and all other documents attached is true, correct and complete.

姓名 (請用正楷): 曾富有

簽署:

Signature:

電郵地址: goodharvest@goodharvest.com.hk

電話號碼: 3456 1234

Telephone No.:

職位: 董事

日期: 22.4.2024

Date:

啟明: 東主 (如屬獨資經營業務) / 首合夥人 (如屬合夥業務) / 公司秘書、經理、董事、投資經理、臨時清盤人或清盤人 (如屬公司) / 主要職員 (如屬團體) / 非居住香港人士的代理人。
State: Proprietor for a sole proprietorship business / Precedent Partner for a partnership business / Company Secretary, Manager, Director, Investment Manager, Provisional Liquidator or Liquidator for a corporation / Principal Officer for a body of persons / Agent for a non-resident person.

只供稅務局人員填寫 FOR OFFICIAL USE ONLY

☐ TC2112
BIR56A (4/2023)

☐ TC2121

☐ C/A

IR849 for:

☐ B/A

☐ Bus. Name

☐ Cess.

No. of

IR56B

資料檔案必須透過經本局批准的自行設計軟件擬備。

電郵地址主要用作發放一般的稅務資訊給僱主。

其他重要職位的人士也可簽署，例如財務主管、行政總裁、執行董事等。

請提供負責處理 IR56B 的職員電話號碼。

必須由所列明的人士親自簽署。並不接受他人代簽或以圖章 / 打印形式取代簽署。
必須遞交簽署的 BIR56A 正本。本局不接納以影印本 / 圖文傳真本 / 掃描本交回的表格。

如沒有屬於 BIR56A 表格的附註及說明的附註 1(a) 範圍內的人士，請在「沒有」的方格內加上「✓」號，而無需填寫第 (1)、(2) 及 (3) 項。

只需填寫以紙張形式交回該年度的 IR56B 表格數目。無須包括 IR56E/F/G/M 表格的數目。

只需填寫於儲存裝置內的 IR56B 紀錄之數目 (並非儲存裝置的數目)。
須交回已簽署的核對表。每頁核對表須由簽署 BIR56A 的負責人簽署。

只需填寫已透過僱主電子報稅服務的混合模式所上載的 IR56B 紀錄之數目 (並非上載資料檔案的數目)。

由系統所匯出的核對表 (附有二維碼及交易參考編號) 須由簽署 BIR56A 的同一負責人簽署，並連同已簽署的 BIR56A 一併交回本局。

稅務局網頁中的有用資料

- 稅務資料 > 個別人士 > 用作計算薪俸稅的主要貨幣平均兌換率
- 電子服務 > 填報僱主報稅表格的電腦格式 > 僱主電子報稅
- 常見問題 > 報稅表 > 填寫僱主報稅表

BIR56A 表格的附註及說明 NOTES AND INSTRUCTIONS FOR FORM BIR56A

1. (a) 你應就以下人士填報及提交 IR56B 表格，申報該人士於有關年度的入息總額：—
 - (i) 所有僱員（包括日薪及非日薪勞工、工人及透過服務公司安排收取報酬的僱員），不論是否香港居民，其入息總額超過有關課稅年度的基本免稅額（如僱用期未滿 1 年，則按比例遞減）。2023/24 課稅年度的基本免稅額為 \$132,000。有關最近 7 個課稅年度的基本免稅額，你可瀏覽 www.ird.gov.hk/chi/tax/ind.htm。
 - (ii) 董事、已婚人士及可能有其他應課薪俸稅收入的非全職僱員，不論任何款額及該人士是否香港居民。
 - (iii) 由非香港公司調派或借調給你在本港或本港以外地區服務的僱員。
 - (iv) 由你支付或應支付退休金的人士。至於已長期離港而支取退休金的人士，則在其退休金金額超過有關課稅年度的基本免稅額時始須填報。
 - (v) 因行使、轉讓或放棄僱主或其他公司就其先前受僱於僱主的工作或職位發給股份認購權而獲益的前僱員及前董事。至於在申報年度內沒有其他應課薪俸稅收入的前僱員，則在其所得的收益超過有關課稅年度的基本免稅額時始須填報。
 - (b) 「年度」一詞是指列印於本報稅表首頁截至 3 月 31 日止的 12 個月期間。例如截至 2024 年 3 月 31 日止的年度是指由 2023 年 4 月 1 日至 2024 年 3 月 31 日止的 12 個月期間。
 - (c) 如有屬於上述附註 1(a) 範圍內的人士，你應在第 (1)、(2) 及 (3) 項適用的部分分別申報以文本及／或電子紀錄形式提交的 IR56B 表格的數目（並非儲存裝置及／或資料檔案的數目）。如沒有該等人士，請在報稅表「沒有」的方格內加上「✓」號，而不須填報 IR56B 表格。就同一名人士的 IR56B 表格，不應在第 (1)、(2) 及 (3) 項中重複申報。
 - (d) 核對表
 - (i) 本局只接受以 2022 年 8 月前審批的僱主自行設計軟件所產生的 IR56B 表格數據檔案（以 XML 格式製備），才可載於儲存裝置提交。你並必須提交由該軟件所列印的核對表。
 - (ii) 如經僱主電子報稅服務提交 IR56B 表格至稅務局，你必須提交由該系統所列印附有交易參考編號及二維碼 (QR Code) 的核對表。
 - (e) 本報稅表的聲明書及所有一併提交的 IR56B 表格／核對表，必須由獨資經營業務的東主、合夥經營業務的首合夥人、法團的公司秘書／經理／董事／投資經理（只適用於開放式基金型公司的法團）／臨時清盤人／清盤人、團體的主要職員或非居住香港人士的代理人簽署。本報稅表及每張 IR56B 表格／核對表必須由同一負責人簽署。
2. 有關填報 IR56B 表格的詳情及僱主的其他申報責任，你可參閱載於 www.ird.gov.hk/chi/pdf/ir56b_notes_c.pdf 的「IR56B 表格的附註及說明」及 www.ird.gov.hk/chi/pdf/ir56h_c.pdf 的單張。
1. (a) Form IR56B should be completed and filed for each of the following persons to report his/her total income for the relevant year: -
 - (i) Employees (including labourers, workers, etc. whether daily paid or otherwise, and employees who have received remuneration through service company arrangements), whether resident in Hong Kong or not, whose total income is in excess of the Basic Allowance of the relevant year of assessment (if employed for less than a year, a proportionately reduced amount). The Basic Allowance for the year of assessment 2023/24 is \$132,000. For details of the Basic Allowance of the latest 7 years of assessment, you may visit www.ird.gov.hk/eng/tax/ind.htm.
 - (ii) Directors, married persons and part-time employees who were likely to have other income chargeable to Salaries Tax, irrespective of any amount paid and whether resident in Hong Kong or not.
 - (iii) Employees of any non-Hong Kong company who were assigned or seconded to your company for duties in or outside Hong Kong.
 - (iv) Persons to whom a pension was paid or accrued. In the case of pensioners who have left Hong Kong permanently, only those pensioners whose pension is in excess of the Basic Allowance of the relevant year of assessment need to be reported.
 - (v) Former employees and former directors who have realized gain by the exercise, assignment or release of any share option previously granted by the employer or by any other corporation in respect of their former employment with or former office in the employer. In the case of former employees who did not have any other income chargeable to Salaries Tax during the reporting year, only those employees whose gain realized is in excess of the Basic Allowance of the relevant year of assessment need to be reported.
 - (b) The term "year" refers to the twelve-month period ending on 31 March that is printed on the front page of this return. For example, the year ended 31 March 2024 is the twelve-month period from 1 April 2023 to 31 March 2024.
 - (c) If there are persons falling within the scope of the above Note 1(a), you should complete items (1), (2) and (3), as appropriate, to report the respective number of Form IR56B filed in paper and/or electronic format (not the number of storage device and/or data file). If there is no such person, please tick the Box "NO" in the return and no Form IR56B should be filed. Regarding the Form IR56B for the same person, you should not repeatedly report it in items (1), (2) and (3).
 - (d) Control List
 - (i) Using a storage device to file Forms IR56B is only acceptable if the records are generated in XML data format by the Employer's Self-developed Software approved by the Department before August 2022. In addition, you must submit the Control List that was generated by the software.
 - (ii) If the Forms IR56B are filed to the Department via the Employer's Return e-Filing Services, you must submit the Control List that was generated by the system with a Transaction Reference Number and QR Code printed.
 - (e) The Declaration on this return and all the Forms IR56B / Control List submitted with this return 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. This return and all the Forms IR56B / Control List must be signed by the same responsible person.
2. For details on how to complete the Form IR56B and other obligations of an employer, you can read the Notes and Instructions for Form IR56B which is available at www.ird.gov.hk/eng/pdf/ir56b_notes_e.pdf and the leaflet at www.ird.gov.hk/eng/pdf/ir56h_e.pdf.

罪行及罰則 OFFENCES AND PENALTIES

《稅務條例》規定對犯有下列事項的人士施以重罰：—

- 不遵照通知書的規定填交報稅表而無合理辯解；
- 填報不確的報稅表而無合理辯解；
- 虛報資料意圖逃稅或協助他人逃稅；或
- 有應課或可能應課薪俸稅的僱員，因開始受僱、離職或離開香港而不以書面通知本局且無合理辯解。（如僱員即將離港，僱主在向本局發出通知日期起計 1 個月內，如無局長的書面同意，不得向該僱員支付任何款項。但在該月內，如該僱員授意僱主在他／她應得款項中扣起部分代付稅款，僱主可向局長支付此筆款項。）

The Inland Revenue Ordinance provides heavy penalties for any person who:-

- fails to comply with the requirements of a notice to make a return without reasonable excuse;
- makes an incorrect return without reasonable excuse;
- makes a false return with a fraudulent intent to evade tax, or to assist any other person to evade tax; or
- fails to give notice in writing of a commencement or cessation of employment, or the departure from Hong Kong, of any employee, who is or is likely to be chargeable to Salaries Tax without reasonable excuse. (Where such employee is about to leave Hong Kong the employer must not, for a period of 1 month from the date of giving such notice, make any payment to the employee, except with the Commissioner's written consent. He/She may, however, during that month pay to the Commissioner out of moneys due to the employee such sum as the employee may direct him/her to pay.)

收集個人資料聲明 PERSONAL INFORMATION COLLECTION STATEMENT

你必須提供本報稅表所要求的個人資料。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，你的申請／要求／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，請致函稅務主任（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 return. 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 application/request/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.