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## Hong Kong Company Maintenance and Compliance Guide (7) - Employer's Return

### 1. Nature of Employer's Return

The Employer's Return is issued by the Inland Revenue Department (IRD) every year for the purpose of reporting the amount of remuneration, including salaries, wages, commission etc, paid to each employee during a year of assessment, that is, for a year running from April 1 to 31 March next year.

### 2. Filing of Employer's Return

The Employer's Return for a year of assessment is issued to all employers on the first working day of a year of assessment preceding to the year if assessment concerned. All employers are required to furnish the return within one month from the date of issue, unless an application for extension in writing is filed with the IRD on or before deadline for submission. A complete set of annual employer's return of remuneration and pensions contains a form BIR56A and form IR56B. Before you complete the return, you should read carefully the 'Notes and Instructions' given on the form BIR56A. A 'NIL' return of BIR56A is still required even if you have no employees or pensioners chargeable to Salaries Tax. To avoid duplication in reporting employee's income, no annual return form IR56B is required for those employees whom a form IR56F or IR56G has been submitted before.

### 3. Application for Extension

The properly completed return should be submitted to the IRD within one month from the date of issue unless otherwise stated. If you have difficulties in complying with this requirement, you may apply for an extension of time to submit the Return. Applications for extension should be in writing and supported by reasonable grounds. You should include the followings in your application: -

- (1) your company's name and file number;
- (2) the year of assessment concerned;
- (3) the time required; and
- (4) details of the reasons in support.

If you have already appointed us as your tax representatives, please advise us on your intended date of extension, we will then write to IRD to request for extension of filing date.

#### 4. Request for Issue of Duplicate Return

Employers can write to the IRD for duplicate annual employer's return form BIR56A and IR56B or other forms including IR56E, IR56F, IR56M and IR56G. You are required to provide your employer's file number, company name, the year of assessment for form BIR56A and IR56B and your postal address in the request letter.

#### 5. Electronic Filing

Employer's Return can be filed in electronic format. A software in this regard is provided by the IRD free of charge. You can download the software from [IRD's website](#) or write to request a copy in CD ROM from IRD.

We have downloaded a copy of the software, both Chinese and English version, for our clients' use. Please call us at +852 2341 1444 or [email us](#) to request a copy of software.

*If you wish to obtain more information or assistance, please visit the official website of Kaizen CPA Limited at [www.kaizencpa.com](http://www.kaizencpa.com) or contact us through the following and talk to our professionals:*

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