



Hospital Authority
Accounting Circular No. 4 /06

Tax Return to Inland Revenue Department (IRD) and Staff
for 2005/06 Tax Year

(Note: This circular should be read by all HA Staff)

Background

For tax reporting, HA files employer's return on wages paid to each HA staff, excluding civil servants to IRD every year. A copy of the return will also be distributed to HA staff for completion of personal tax return to IRD.

Civil Servants

2. Employer's returns on wages paid to civil servants are handled by Director of Accounting Services.

Distribution on Tax Return

3. Different format of tax returns will be distributed to IRD and the staff as follows:

Attachment	Name of Tax Return Form	Remarks
<i>Return A</i>	IR56B Employer's Return of Remuneration and Pensions (in computer form)	You will normally receive Return A for your regular salary/wages, cash allowance, monthly allowance, other allowances and Home Loan Interest Subsidy paid during the tax year.
<i>Return B</i>	IR56B Employer's Return of Remuneration and Pensions (in manual form)	For subvented staff and some temporary staff, you may receive Return B for wages paid during the tax year.

Home Loan Interest Subsidy

4. For employees who have joined the Home Loan Interest Subsidy Scheme (HLISS), the interest subsidy granted under HLISS during the tax year will be reported as "Interest Subsidy" under item 11(K) of Return A.

Study Leave Loan Waived

5. For employees with study leave loan waived during the tax year, the amount of loan waived will be reported as "Study Leave Loan" under item 11(K) of Return A.

Trainee Quarters

6. Trainee quarters are provided to housemen at a nominal rent. In accordance with the Inland Revenue Ordinance, the quarter value of a place of residence provided by employer to employee is regarded as assessable income of the employee. Additional tax may be levied. The Inland Revenue Ordinance requires both the employer and employee to report the particulars of quarters provided. These particulars will be reported under item 12 of Return A. Please also include the particulars in your personal tax return.

Mandatory Provident Fund Supplementary Payment and Employee Mandatory Contributions


7. For the employees under permanent terms of employment and opted for joining the Mandatory Provident Fund Scheme (MPFS), HA would pay you a monthly MPF supplementary payment equal to your employee mandatory contribution (EEM) so that your take home pay will not be affected after the deduction of EEM. Since the supplementary payment is regarded as part of your wages, the supplementary payment which you have received during the year up to 31 March 2006 will be included under item 11(A) "Salary/Wages" of Return A.

8. For all employees who joined the MPFS (including those mentioned in paragraph 7), the amount of EEM which have been paid to the MPFS during the relevant tax year are tax deductible under the Inland Revenue Ordinance subject to a maximum of HK\$12,000 per annum. According to the advice from IRD, the EEM is tax deductible on cash payment basis. Hence, the tax deduction on EEM, will be equivalent to the amount received by the Trustees of the MPFS during the relevant tax year.

9. The EEM will be reported as "MPF EMPLOYEE MANDATORY CONTRI' PAID TO MPFS-YR 05/06 " under item 14 of Return A. Please include this amount in your personal tax return under item 4.3(4) "Deductions - Mandatory contributions to recognized retirement scheme in the capacity of an employee".

Enquires

10. Any enquiries on this circular could be directed to the Finance office at your hospital.


(Ian Young)
Financial Controller

醫院管理局
會計通告第 4/06 號有關 2005/06 課稅年度送交稅務局及職員的報稅表

(註：醫管局所有職員均應閱讀本通告。)

背景資料

醫管局每年向稅務局填報僱主薪酬報稅表。此表包括每名職員（不包括公務員）的薪酬及其他津貼。表格副本會分發各職員，以便向稅務局遞交個人報稅表。

公務員

2. 公務員的僱主報稅表由庫務署署長處理。

分發報稅表

3. 醫管局會將下列不同形式的報稅表分送稅務局及醫管局職員：

附件	報稅表格	備註
報稅表 A	IR56B 僱主填報的薪酬及退休金報稅表（電腦格式）	一般職員通常會收到關於定期每月薪金、現金津貼、每月津貼、其他津貼及購屋貸款利息津貼的報稅表 A
報稅表 B	IR56B 僱主填報的薪酬及退休金報稅表（手寫格式）	補助機構職員及一些臨時職員在報稅年度內可能收到報稅表 B

購屋貸款利息津貼

4. 在課稅年度內根據購屋貸款利息津貼計劃發給參加該計劃僱員的利息津貼，會在報稅表 A 第 11(K)項內填報為「利息津貼」。

進修假期貸款

5. 僱員如在課稅年度內獲豁免進修假期貸款，豁免金額會在報稅表 A 第 11(K)項內填報為「進修假期貸款」。

見習人員宿舍

6. 駐院實習醫生可獲以象徵式租金提供見習人員宿舍。根據稅務條例的規定，僱主為僱員提供住所的宿舍價值為僱員的應課稅入息，稅務局可額外徵稅。稅務條例規定僱主及僱員雙方均須填報宿舍詳情。有關詳情會在報稅表 A 第 12 項內填報。職員亦應在個人報稅表內填報其在年內居住見習人員宿舍的詳情。

強積金補助金及僱員強制性供款

7. 按常額條款僱用的人員如選擇加入強積金計劃（「該計劃」），醫管局則會按月向你發放一項強積金補助金，數額相等於你的僱員強制性供款，使你每月的實收薪金不會受僱員強制性供款的影響。由於補助金被視作你薪金的一部份，在 2006 年 3 月 31 日止一年內你獲發的補助金，會包括在報稅表 A 第 11(A)項“薪金／工資”內。

8. 所有參加強積金的僱員（包括第 7 段所述之僱員）在有關課稅年度內向該計劃所支付的僱員強制性供款，可根據稅務條例在計算薪俸稅時扣除（但以每年 12,000 港元為上限）。稅務局指出，可供扣減的僱員強制性供款乃基於現金付款數額。因此，這項供款的扣減額相等於在有關課稅年度內強積金受託人所接獲的數額。

9. 僱員強制性供款會在報稅表 A 第 14 項內填報為「05/06 年度強積金僱員強制性供款向強積金所支付的總額」。請把這數額填入你的個人報稅表第 4.3(4)項「扣除以僱員身份付給認可退休計劃的強制性供款」內。

查詢

10. 如對本通告有任何查詢，請與所屬醫院的財務部聯絡。

財務監督楊雅英

2006 年 4 月 18 日

Report.39.8.2

1...+...10...+...20...+...30...+...40...+...50...+...60...+...70...+...80

INLAND REVENUE DEPARTMENT DIST : X-----X
 EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS
 FOR THE YEAR ENDED 31 MARCH 9999

- X-----71-----X
 EMPLOYEE'S TAX FILE NO.IN IRD: SHEET NO.: 999999 ****
1. EMPLOYER'S FILE NO.: X----12----X
 2. NAME OF EMPLOYER: X-----20-----X
 2. SURNAME OF EMPLOYEE OR PENSIONER: X-----20-----X ****
 - OTHER NAMES IN FULL: X-----50-----X
 3. (A) H.K. IDENTITY CARD NUMBER: X--8---X(X) ****
 - (B) PASSPORT NUMBER AND COUNTRY OF ISSUE: X--8--X X-----20-----X
 4. SEX (M=MALE, F=FEMALE) : X ****
 5. MARITAL STATUS (1=SINGLE/WIDOWED/DIVORCED/SEPARATED, 2=MARRIED) 9 ****
 6. (A) IF MARRIED, FULL NAME OF SPOUSE: X-----34-----X
 - (B) SPOUSE'S H.K. IDENTITY CARD NO./PASSPORT NO.
 - AND COUNTRY OF ISSUE: X--8--X(X) X-----33-----X
 7. RESIDENTIAL ADDRESS: X-----50-----X
 - X--8--X X-----20-----X
 8. CORRESPONDENCE ADDRESS: X-----47-----X
 - X-----11---X X-----20-----X
 9. (A) CAPACITY IN WHICH EMPLOYED: X-----35-----X
 - (B) IF PART TIME, THE NAME OF HIS/HER PRINCIPAL EMPLOYER:
 10. EMPLOYMENT PERIOD DURING YEAR ENDED 31/03/9999: DD/MM/CCYY - DD/MM/CCYY ****
 11. PARTICULARS OF INCOME ACCRUING DURING THE YEAR ENDED 31 MARCH 9999:

PARTICULARS	PERIOD	AMOUNT(HK\$)
(A) SALARY/WAGES	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(B) LEAVE PAY	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(C) DIRECTOR'S FEE	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(D) COMMISSION/FEES	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(E) BONUS	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(F) BACK PAY, TERMINAL AWARDS, AND GRATUITIES, ETC.	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(G) CERTAIN PAYMENTS FROM OCCUPATIONAL RETIREMENT SCHEME	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(H) SALARIES TAX PAID BY EMPLOYER	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(I) EDUCATION BENEFITS	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(J) GAIN REALIZED UNDER SHARE OPTION SCHEME	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(K) ANY OTHER REWARD, ALLOWANCES OR PERQUISITES		
NATURE: X-----22-----X	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
NATURE: X-----22-----X	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
NATURE: X-----22-----X	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
(L) PENSIONS	DD/MM/CCYY - DD/MM/CCYY	ZZ,ZZZ,ZZ9-
	TOTAL :	ZZ,ZZZ,ZZ9 ****

12. PARTICULARS OF QUARTERS PROVIDED: =====
- (0=NO QUARTERS PROVIDED, 1=QUARTERS PROVIDED BY EMPLOYER) X ****
- ADDRESS OF QUARTERS: X-----40-----X
- X-----40-----X
- NATURE OF QUARTERS: X-----30-----X
- PERIOD PROVIDED: DD/MM/CCYY - DD/MM/CCYY
- RENT PAID TO LANDLORD BY EMPLOYER/EMPLOYEE:
- RENT REFUNDED TO EMPLOYEE:
- RENT PAID TO EMPLOYER BY EMPLOYEE: ZZZ,ZZ9-
13. WHETHER THE EMPLOYEE WAS WHOLLY OR PARTLY PAID BY AN OVERSEAS
CONCERN EITHER IN HONG KONG OR OVERSEAS: (0=NO, 1=YES) 0 ****
- NAME OF THE OVERSEAS CONCERN:
- ADDRESS:
- AMOUNT:
14. REMARKS: MPF EMPLOYEE MANDATORY CONTRI' PAID TO MPFS-YR 05/06:ZZZ,ZZ9.99
- SIGNATURE: DESIGNATION:
- EMPLOYER'S OFFICIAL CHOP DATE: 01/04/CCYY
- I.R. 56B

Report.39.8.2

1.....10.....+...20.....+...30.....+...40.....+...50.....+...60.....+...70.....+...80

INLAND REVENUE DEPARTMENT
EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS
FOR THE YEAR ENDED 31 MARCH 9999
SUPPLEMENTARY QUARTER DATA

SHEET NO.: 999999/9

- 1. EMPLOYER'S FILE NO.: X----12----X
- NAME OF EMPLOYER: X-----20-----X
- 2. SURNAME OF EMPLOYEE OR PENSIONER: X-----20-----X ****
- OTHER NAMES IN FULL: X-----50-----X
- 3. (A) H.K. IDENTITY CARD NUMBER: X--8---X(X) ****
- (B) PASSPORT NUMBER AND COUNTRY OF ISSUE: X---8--X X-----20-----X

ADDRESS OF QUARTERS: X-----40-----X
X-----40-----X

NATURE OF QUARTERS: X-----30-----X

PERIOD PROVIDED: DD/MM/CCYY - DD/MM/CCYY
RENT PAID TO LANDLORD BY EMPLOYER/EMPLOYEE:
RENT REFUNDED TO EMPLOYEE:
RENT PAID TO EMPLOYER BY EMPLOYEE: ZZZ,ZZ9-

ADDRESS OF QUARTERS: X-----40-----X
X-----40-----X

NATURE OF QUARTERS: X-----30-----X

PERIOD PROVIDED: DD/MM/CCYY - DD/MM/CCYY
RENT PAID TO LANDLORD BY EMPLOYER/EMPLOYEE:
RENT REFUNDED TO EMPLOYEE:
RENT PAID TO EMPLOYER BY EMPLOYEE: ZZZ,ZZ9-

INLAND REVENUE DEPARTMENT
EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS
FOR THE YEAR FROM 1 APRIL 2005 TO 31 MARCH 2006

RETURN B

FOR OFFICIAL USE

Please provide a copy of the completed I.R.56B to your employee and retain a copy for reference.

1. Employer's File No. (as shown at the top left hand corner of the address box on Form B.I.R.56A).....
 Name of Employer.....
 (The business name is required) Sheet No. (See Note 2)

2. Name of Employee or Pensioner (See Note 1(a))

Mr/Mrs/Miss/Ms #	Surname	<input type="text"/>
	Other Names in Full	<input type="text"/>
	Full Name in Chinese	<input type="text"/>

3. (a) H.K. Identity Card Number (See Note 2) (This field must be completed)→
 (b) Passport Number and country of issue (if Employee has no H.K. Identity Card)
 4. Sex (Insert the appropriate code: M=Male, F=Female) (This box must be completed)→
 5. Marital Status (Insert the appropriate code: 1=Single/Widowed/Divorced/Separated, 2=Married)
 6. (a) If married, full name of spouse
 (b) Spouse's H.K. Identity Card Number/Passport Number and country of issue (if known)
 7. Residential Address
 8. Correspondence Address if different from (7) above.....
 9. (a) Capacity in which employed
 (b) If part time, the name of his/her principal employer (if known)
 10. Period of employment for the year from 1 April 2005 to 31 March 2006..... Day Month Year to Day Month Year

11. Particulars of Income accruing for the year from 1 April 2005 to 31 March 2006 (See Note 3):—

Particulars	Period						Amount (HK\$) EXCLUDE CENTS							
	Day	Month	Year		Day	Month	Year							
(a) Salary/Wages				to										
(b) Leave Pay				to										
(c) Director's Fee				to										
(d) Commission/Fees (See Note 4)				to										
(e) Bonus (See Note 5)				to										
(f) Back Pay, Terminal Awards, and Gratuities, etc. (See Note 6)				to										
(g) Certain Payments from Retirement Schemes (See Note 7)				to										
(h) Salaries Tax paid by Employer				to										
(i) Education Benefits (See Note 8)				to										
(j) Gain realized under share option scheme (See Note 9)				to										
(k) Any other Rewards, Allowances or Perquisites (See Note 10) Nature				to										
(l) Pensions (See Note 11)				to										
Total														

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

Address	Nature (e.g. House, Flat, No. of Rooms in Hotel, etc.)	Period Provided		Rent (HK\$) paid during the year			
		From	To	To Landlord by		Refunded to Employee	Paid to Employer by Employee
				Employer	Employee		

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

14. Remarks (See Note 12)

Space for Employer's official chop

Signature (See Note 1(e))
 Designation
 Date

