



Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2016/17 TAX RETURNS

This circular letter is to advise you of the return lodgement arrangements for the forthcoming year. In this letter, the term "tax representative" refers to a person authorized by a taxpayer to act on his behalf for the purposes of the Inland Revenue Ordinance. The authorization must be made in writing and bear the taxpayer's signature (authorization by e-mail is not acceptable). You must also **include a declaration in any application for extension (including block extension) confirming that you have received such a written authorization from each taxpayer concerned.** Any application made without confirmation of authorization will be rejected and will need to be resubmitted when authorization is obtained. To facilitate the making of an application and declaration, application forms are available for download on the IRD website, in the "Tax Representatives' Corner" (www.ird.gov.hk/eng/tax/taxrep.htm), under the menu of "Tax Information - Individuals/Businesses".

2. The Department will periodically post in the "Tax Representatives' Corner" on the IRD website up-to-date information in relation to the preparation and lodgement of tax returns. A copy of this Block Extension Letter (both Chinese and English) will be posted in the Corner no later than 3 April 2017.

3. The Block Extension Scheme, as in previous years, will be available to tax representatives. Details of this year's arrangements are set out in the following paragraphs.

(A) PROFITS TAX RETURNS

Bulk Issue - "Active" Files

Issue date

4. The bulk issue of 2016/17 Profits Tax returns to corporations and partnership businesses, the files of which fall within the "active" category in the Department, will take place on **3 April 2017**.

Extended due dates

5. For taxpayers who are represented, the compliance date specified in the notice on page 1 of the 2016/17 Profits Tax return will be extended as follows -

<u>Accounting Date</u>	<u>Extended Due Date</u>
1 April 2016 - 30 November 2016 (Accounting Date Code "N")	No extension
1 December 2016 - 31 December 2016 (Accounting Date Code "D")	15 August 2017
1 January 2017 - 31 March 2017 (Accounting Date Code "M")	15 November 2017

Despite the above extension, you are encouraged to file as many returns as possible well before the extended due dates. (See also paragraphs 14 to 18 for the further extension that may be applicable.)

Notifications in respect of changes in clients

6. All notifications received prior to 1 March 2017 of the details of the taxpayers you represent and their respective accounting date codes have already been updated in the Department's records. **There is no need for you to apply for a block extension in respect of these taxpayers.** However, please notify the Department in respect of the following –

- new clients for which your firm was appointed as tax representative on or after 1 March 2017;
- cases for which your firm ceased to act as tax representative for 2016/17 final assessment onwards; and
- clients which changed their accounting dates (showing both the old and new accounting dates for each client).

7. The above notifications must be -

- submitted not later than 2 May 2017;
- segregated according to the accounting date codes "D" and "M"; and
- prepared on separate schedules according to the departmental file number prefixes set out in [Appendix I](#).

8. For any changes as mentioned in paragraph 6 above that occur between 2 and 31 May 2017, the relevant details should be provided on the same "schedule" basis as described in paragraph 7 above, no later than 1 June 2017. Details of any changes occurring after 31 May 2017 should be advised on an individual taxpayer basis, as and when they arise.

9. To facilitate updating of the Department's computer records, please **provide the business registration number and branch number of your firm** when submitting the above lists to the Department.

Bulk Issue - "Inactive" Files due for Review

10. For "inactive" corporations and partnership businesses (i.e. taxpayers with departmental file number prefixes 22 or 95) that are due for review, 2016/17 Profits Tax returns will be issued to them on 5 April 2017. The Block Extension Scheme arrangements mentioned in paragraphs 5 to 9 apply equally to these taxpayers.

11. If any client, with a departmental file falling within the "inactive" category and whose latest postal address has been notified to the Department, does not receive a 2016/17 Profits Tax return, it could be assumed that the client's business is not yet due for review. For such a case, there is no need for you to request the issue of a 2016/17 Profits Tax return nor to submit annual financial statements for the year 2016/17 to the Department. However, see paragraph 24 on the notification of chargeability.

Periodic Issues

12. For those taxpayers who are issued with returns periodically during the year (i.e. returns issued on a date other than 3 April 2017 and 5 April 2017) ("periodic issues"), including those with departmental file number prefixes **22, 23, 95 or 97**, applications for extension must be made under separate schedules as set out in [Appendix I](#). **The applications for extension must be received by the Department within 1 month from the date of issue of the returns.** To assist the Department in processing such applications promptly, please give the respective dates of issue of the returns and the accounting date codes ("D" or "M") of the taxpayers concerned. These applications will be treated on the same basis as extensions granted under the Block Extension Scheme. That is to say, for taxpayers with accounting date codes "D" and "M", it may be assumed that extensions are granted to 15 August 2017 and 15 November 2017 respectively.

13. It should be noted that for taxpayers who receive their first Profits Tax returns during the year (i.e. those taxpayers with departmental file number prefixes 23 or 97), they may submit their returns within 3 months from the date of issue of the returns. There is no need to submit applications for extension of time in respect of these cases.

Further Extension

Further extension for using electronic filing

14. To promote electronic filing, the Department will grant a further extension of 2 weeks on application **subject to the condition that your client will file the Profits Tax return through the Internet.** The additional extension of 2 weeks will be counted from the date immediately after the extended due date given in paragraph 5 or the normal due date of the return, whichever is the later.

15. This type of applications can be made on separate schedules as set out in [Appendix I](#) showing, for each case, the departmental file number, accounting date code and issue date of the return. The applications must be received by the Department at least 7 working days before the returns are otherwise due for submission.

Further extension for current year loss cases with "M" code accounts

16. It is intended that the lodgement programme should give priority to profit cases. To give tax representatives more time to concentrate on such cases, a further extension to 31 January 2018 will be available for "M" code clients who sustained allowable losses for the year of assessment 2016/17. This further extension can be applied for by providing a list showing the departmental file numbers of the cases. It must be received by the Department NO LATER THAN 31 October 2017. Exceptionally, requests in individual cases may be lodged on or before 15 November 2017. **This further extension will be granted subject to the condition that the Profits Tax return to be lodged shall show an allowable loss.**

17. It should be noted that where a further extension request is made on the ground that a loss case with "M" code accounts is to be filed electronically, the extended due date will be 31 January 2018.

Failure to meet the conditions for the further extension applied for

18. Where a request for the electronic filing extension has been lodged **but subsequently a paper return is filed**, or where a request for the further extension applicable to loss cases with "M" code accounts has been lodged **but assessable profits are reported in the return subsequently filed**, the Department would consider instituting penalty action under section 80 or 82A of the Inland Revenue Ordinance if the request for the further extension had been made without reasonable excuse. In such circumstances, the further extension granted would be regarded as void ab initio and the normal extension would apply.

Notifications of Approval to Extension Requests

19. In all cases, it may be assumed that block extension requests are approved unless advice to the contrary is received from the Department. Acknowledgements of receipt of the requests or notifications of approval will not be issued.

Failure to Lodge Returns by the Extended Due Date

20. Where returns are not lodged by the extended due date, estimated assessments will be issued or penalty proceedings instituted. Tax representatives should remind their clients that if they fail to file returns or do not file returns on time without reasonable excuse, they will be exposed to the risk of action being taken under section 80 or 82A of the Inland Revenue Ordinance. Taxpayers who have persistently filed late returns are almost certain to face penalty action.

Requests for Extension Beyond the Extended Due Dates

21. As a general rule, a further extension of time beyond that mentioned in the aforesaid paragraphs will be granted only in the most exceptional circumstances. Any request for such extension should be made in writing **at least 14 days in advance of the relevant expiration date of the block extension**. An explanation of why lodgement cannot be made in a timely manner, together with supporting evidence, must accompany the application. Tax representatives should not assume that any further extension will be granted. Out of time requests will be refused and telephone requests will not be entertained under any circumstances.

Companies in Liquidation

22. The Block Extension Scheme is not applicable to a corporation in liquidation. In order to ascertain the potential tax liability of such a corporation at an early stage, the Department will not grant any extension of time to file the return unless fully justified otherwise. In the case where an extension of time to file the return has been granted to the corporation under the Block Extension Scheme, the extension will be withdrawn automatically upon the commencement of liquidation. In that eventuality, the return must be filed within one month from the date of notification of the withdrawal of the extension previously granted.

Issue of Returns to Newly Registered Businesses

23. Generally, the Department issues the first Profits Tax return some 18 months after the date of commencement of a new business (or the date of incorporation in the case of a newly incorporated company). However, where circumstances warrant, the Department may issue a Provisional Profits Tax return for completion at an earlier date.

Notification of Chargeability

24. Persons chargeable to tax have an obligation to notify the Commissioner of chargeability to tax within four months after the end of the basis period for the year of assessment concerned. Assessors have been instructed to identify any case where there has been a failure to notify chargeability and to institute penalty action if the taxpayer concerned does not have a reasonable excuse. Where a taxpayer has received Profits Tax returns in prior years, and could reasonably expect that a return would be issued in the current year, there is no need to advise chargeability within the four-month period. However, if a taxpayer has previously been advised that a Profits Tax return will no longer be issued to it annually, or if it is a commencement case, the Commissioner must be notified within the stipulated period. Upon receipt of such advice, the Department will issue a Profits Tax return for completion.

Completion of Returns and Supporting Schedules

25. If returns are completed with due care, it would obviously enable the Department to make savings in time and manpower. Practitioners would also benefit, as the returns could be processed more efficiently and this would result in fewer enquiries from Assessors. Therefore, when furnishing returns, it is important to ensure that all parts/items have been fully and properly completed. Particular attention should be paid to the following -

- (i) the Assessable Profits/Adjusted Loss stated on the return must match that shown in the tax computation and should be the amount applicable for the current year only (any losses brought forward should not be taken into account);
- (ii) **all amounts must be expressed in HK dollars** (excluding cents). If the financial statements are prepared in a foreign currency, the amounts should be converted into HK dollars before completion;
- (iii) questions on Transactions for or with Non-Residents (Part 8 of BIR51 and BIR52) must be answered; and
- (iv) any amount of offshore profits, profits from sale of landed properties in Hong Kong and profits from sale of other capital assets that are excluded from the Assessable Profits or Adjusted Loss must be reported (Items 9.1, 9.3 and 9.4 of BIR51 and BIR52).

26. There are some additional information and data required in the Profits Tax returns for Corporations (BIR51) this year. First, Item 3.4 is amended to include qualifying corporate treasury centre chargeable to tax at concessionary tax rate under section 14D(1) of the Inland Revenue Ordinance. Corporations are also required to provide the amount of qualifying profits of a corporate treasury centre chargeable to tax at the concessionary tax rate in newly added Item 9.20. Secondly, Item 3.8 is added concerning the regulatory capital security described in section 17A of the Inland Revenue Ordinance. Corporations are required to affirm whether they claim deduction for distribution arising from regulatory capital security. Finally, Item 9.21 is added for deduction claimed for interest on money borrowed from non-Hong Kong associated corporations in the ordinary course of an intra-group financing business, where the conditions specified in section 16(2)(g) of the Inland Revenue Ordinance are satisfied.

27. It is essential that, at the time of lodgement, returns must be accompanied by schedules and explanations in respect of the following items, among others -

- interest expenses
- interest claimed to have an offshore source
- **offshore profits and apportionment of related expenses**
- fees paid [names and addresses of the recipients; and nature of payments e.g. management, service or consultancy, together with copies of financial statements and Profits Tax computation of the service company, if it is a related company within the terms of Departmental Interpretation & Practice Notes No. 24 (Revised)]
- sub-contractors' fees (names and addresses of the recipients; and amounts paid to each)
- legal and professional fees (names of the recipients and nature of services)
- repairs and improvements
- commission payments
- bad debt provisions and write-offs
- leasehold improvements
- movements in reserves and provisions
- purchase and sale of capital assets, including properties
- cost of sales

28. Return forms are specified by the Board of Inland Revenue. Returns not properly completed or not accompanied by the required supporting documents, schedules and information may be regarded as invalid. To facilitate Assessors in the examination and processing of returns, taxpayers and their representatives are requested to **adopt a reasonable font size** in preparing the financial statements and schedules and to cross-reference items in the supporting schedules with those in the financial statements. Furthermore, the Department appeals to the cooperation of taxpayers and their representatives to observe the format specifications published on the "Tax Representatives' Corner" in preparing the supporting documents accompanying the

returns. The guidelines specify the paper quality, font size, binding and printing format of the supporting documents.

29. I take this opportunity to draw your attention to the concession provided in paragraph 19 of Departmental Interpretation & Practice Notes No. 15 (Revised). Under a contract processing arrangement with a Mainland enterprise, a Hong Kong company may be required to provide machinery or plant for the use of the Mainland enterprise. Where the Hong Kong company is entitled to 50% of the depreciation allowance on the machinery or plant by concession, the claim should be made on the basis of a depreciation allowance and not as a capital expenditure deduction under section 16G of the Inland Revenue Ordinance.

30. In order to assist taxpayers and tax representatives to complete tax returns (paper or electronic mode) fully and accurately, frequently asked questions and their answers concerning the completion of these forms will be updated and put up on the IRD website no later than 3 April 2017.

31. Furthermore, Advance Ruling cases of general interest have been published on the IRD website. You may find these helpful in the preparation of Profits Tax returns.

Personal Assessment

32. Personal Assessment election forms are not enclosed with the Profits Tax returns for partnership businesses. Individual partners of a partnership business who wish to elect for Personal Assessment should state their intention in Item 6.2 of the Profits Tax return (BIR52). For sole proprietorship businesses, the election form is incorporated in the Tax Return - Individuals (BIR60), which will be issued on 2 May 2017 or at a later date by the Assistant Commissioner, Unit 2. It should be completed by sole proprietors who elect for Personal Assessment.

Financial Statements for Incorporated Businesses

33. For corporations, audited financial statements should be submitted with the returns in all cases except -

- small corporations (as defined in the "Notes and Instructions" to the return);
- dormant companies (within the terms of the Companies Ordinance); or
- companies incorporated in a jurisdiction whose laws do not require financial statements to be audited **and** an auditor's report has not been prepared. For these cases, the financial statements should be accompanied by a certificate from the tax representative along the following lines -

"In accordance with instructions given to us, we have prepared the financial statements set out on pages to for the period ended from the accounting records of XYZ Co Ltd and from information and explanations given to us.

XYZ Co Ltd is incorporated in, the laws of which do not require company financial statements to be audited. Accordingly we have not audited or otherwise attempted to verify the accuracy or completeness of the financial statements and accordingly express no opinion thereon."

34. In dealing with the return of a Hong Kong branch of a foreign company, the Department is generally prepared to accept unaudited branch financial statements without the cover of audited world-wide financial statements provided that, as a minimum requirement, the following information is supplied by the tax representative with the return -

- the place of incorporation of the foreign company;
- whether the laws of that country require a statutory audit of the world-wide financial statements of the company;
- whether an audit has been conducted; and
- a brief summary of the financial and accounting records maintained by the branch in Hong Kong.

In exceptional cases where, following the submission of the return, the Assessor considers that a copy of the audited world-wide financial statements is required, a request for its submission will be made.

Enquiries

35. All telephone enquiries in respect of the Block Extension Scheme – Profits Tax Return should be directed to the Senior Taxation Officer, Document Processing Centre, Headquarters Unit at telephone number 2594 5173.

**(B) RETURNS FOR SALARIES TAX CASES
AND SOLE PROPRIETORSHIP BUSINESS CASES :
TAX RETURN - INDIVIDUALS**

Bulk Issue and Extended Due Dates

36. The bulk issue of 2016/17 Tax Return - Individuals will take place on 2 May 2017. For represented cases not involving sole proprietorship business accounts, a block extension for submission of tax returns will be granted to 3 July 2017. For those involving sole proprietorship business accounts (irrespective of accounting date), extension will be granted to 3 October 2017.

37. There is no need for you to make a block extension application for clients in respect of whom you have notified the Department prior to 10 March 2017. However, for clients whom you have commenced or ceased to represent and in respect of whom notifications have not been given to the Department, please forward the list on or before 2 June 2017. The list of clients should be arranged in order of their file numbers in sequence of the section codes (i.e. 6A1 ... 6B1 ... etc.). The application and the list should be sent to the "Assistant Departmental Secretary, Headquarters Unit" for processing. For notification of new clients, please indicate for each new client whether sole proprietorship business account is involved. In all cases, you may assume that block extension requests are approved unless advice to the contrary is received from the Department.

Requests for Extension Beyond the Extended Due Dates

38. As a general rule, a further extension of time beyond the extended due dates mentioned in the aforesaid paragraphs would be granted only in the most exceptional circumstances. Applications for further extension should be made in writing on a case-by-case basis. Request for further block extension will not be acceded to. If the reasons or exceptional circumstances are the same for employees of a particular company, the request for further extension could be made by way of a list.

Failure to Lodge Returns by the Due Date or the Extended Due Date

39. Where returns are not lodged by the due date or the extended due date, estimated assessments will be issued or penalty proceedings instituted. Tax representatives should remind their clients that if they fail to file returns or do not file returns on time without reasonable excuse, they will be exposed to the risk of action being taken under section 80 or 82A of the Inland Revenue Ordinance.

Enquiries

40. All telephone enquiries in respect of the Block Extension Scheme – Tax Return - Individuals (BIR60) should be directed to the Senior Taxation Officer, Document Processing Centre, Headquarters Unit at telephone number 2594 5224.

Employer's Returns

41. The Block Extension Scheme does not apply to Employer's Returns which must be lodged no later than one month after the date of issue of the return.

(C) ELECTRONIC LODGEMENT OF APPLICATIONS FOR BLOCK EXTENSION THROUGH THE INTERNET

42. Tax representatives are recommended to lodge extension applications under the Block Extension Scheme electronically through the facility provided at the GovHK website (<http://www.gov.hk/en/business/taxes/profittax/>). This facility is simple and easy to operate. It facilitates the faster and more accurate processing of extension applications. After transmission of each lot of applications to the Department, you will receive an acknowledgement on the screen with a reference number allotted for the receipt of that transmission by the Department. For the benefit of future reference, tax representatives are recommended to retain the acknowledgement records.

43. In order to use this electronic lodgement facility, you must register with the Department and obtain a password. An [information leaflet](#) and a [registration form](#) are attached. Please register now. For enquiries, please telephone 2594 5137.

(D) REGISTRATION FOR E-MAIL SERVICE

44. The Department publishes new Departmental Interpretation & Practice Notes (DIPNs) and Circular Letters to tax representatives on the IRD website without issuing paper copies. Tax representatives and other interested parties who have registered for e-mail service with the Department will receive the notification by e-mail whenever a new DIPN or Circular Letter is published. If you have not done so already, you are strongly advised to register for the service immediately. For registration, simply e-mail the following information to taxpf@ird.gov.hk -

- (i) name of the firm;
- (ii) business registration number;
- (iii) e-mail address to which IRD's e-mails should be sent; and
- (iv) name and telephone number of the contact person.

An acknowledgement of successful registration will be issued by e-mail.

(E) **ADEQUATE POSTAGE**

45. Taking the opportunity, I wish to emphasize the need to pay adequate postage. Underpaid mail items will not reach the Department.

Conclusion

46. For your ease of reference, a table is attached at [Appendix II](#) which summarizes the various events which will take place under the Block Extension Scheme. It will serve as an *aide memoire* for those members of your staff involved in return lodgement.



(WONG Kuen-fai)
Commissioner of Inland Revenue
27 March 2017

Encls

Block Extension Scheme
for Lodgement of 2016/17 Profits Tax Returns
Application for Extension
in respect of returns issued during the year

Schedule **For Departmental File Number Prefixes**

1	1 to 15, 17 to 21, 24 to 27 and 46
2	31 to 86 (except 46)
3	22, 23, 95, 97

Note:

Application forms for the various categories of extension requests are available for download on the IRD website. They are in the "Tax Representatives' Corner" under the menu of "Tax Information – Individuals/Businesses" (www.ird.gov.hk/eng/tax/taxrep.htm).

Table of Events for the Lodgement Programme in 2017-18

<u>Date</u>	<u>Event</u>
	<p><u>Profits Tax Returns</u></p> <p>3 & 5 Apr 2017 Bulk issue of Profits Tax returns</p> <p>2 May 2017 Deadline for submitting list of new clients appointed on or after 1 March 2017 with "D" & "M" code returns on "Schedule" basis</p> <p>2 May 2017 Deadline for submitting list of taxpayers (on "Schedule" basis) who have -</p> <ul style="list-style-type: none"> • ceased to be your clients for 2016/17 final assessment purposes • changed their accounting dates <p>4 May 2017 Due date for "N" code returns – "active" files <small>(Note 1)</small></p> <p>5 May 2017 Due date for "N" code returns – "inactive" files <small>(Note 1)</small></p> <p>1 Jun 2017 Deadline for notifying changes of clients' details occurring between 2 to 31 May 2017 on "Schedule" basis</p> <p>15 Aug 2017 Extended due date for "D" code returns <small>(Note 1)</small></p> <p>31 Oct 2017 Deadline for submitting further extension list for "M" code current year loss cases (Exceptionally, requests in individual cases may be lodged on or before 15 November 2017)</p> <p>15 Nov 2017 Extended due date for "M" code returns <small>(Note 1)</small></p> <p>31 Jan 2018 Final extended due date for "M" code current year loss cases filed electronically or not</p> <p><u>Note 1:</u> A further 2 weeks extension will be given upon application if the returns are filed electronically.</p>
	<p><u>Tax Return - Individuals</u></p> <p>2 May 2017 Bulk issue of Tax Return - Individuals</p> <p>2 Jun 2017 Deadline for submitting list of clients whom you have commenced or ceased to represent which the Department had not been notified prior to 10 March 2017</p> <p>2 Jun 2017 Due date for unrepresented cases not involving sole-proprietorship business <small>(Note 2)</small></p> <p>3 Jul 2017 Extended due date for represented cases not involving sole-proprietorship business</p> <p>2 Aug 2017 Extended due date for unrepresented cases involving sole-proprietorship business <small>(Note 2)</small></p> <p>3 Oct 2017 Extended due date for represented cases involving sole-proprietorship business</p> <p><u>Note 2:</u> An automatic extension of 1 month will be granted to taxpayers who file their tax returns through the Internet.</p>



**Electronic Lodgement of Applications
for Block Extension for Tax Return Submission
by Tax Representatives through the Internet**

1. Electronic lodgement of applications for block extension for tax return submission is an alternative way to submit your applications / notifications for block extension for your clients. This facility is provided at the GovHK website (www.gov.hk/en/business/taxes/profittax/).
2. To use this facility, you must register with the Inland Revenue Department. A copy of the guidance notes on the operation of the facility and a password will be provided to you upon registration. You can then gain access to this electronic lodgement facility by entering your Business Registration Number and the password.
3. You can lodge the following categories of extension requests / notifications through the Internet -
 - Extension Request for New Clients;
 - Extension Request for Existing Clients due to Change of Accounting Date Code;
 - Extension Request for Returns Issued During the Year;
 - Extension Request for Loss Cases;
 - Extension Request for Electronic Filing Clients; and
 - Notification of Clients Ceased to be Represented.

Inland Revenue Department
March 2017

登記表格
REGISTRATION FORM

致：稅務局
To：Inland Revenue Department
16/F. Revenue Tower
5 Gloucester Road
Wan Chai Hong Kong

稅務代表經互聯網申請整批延期提交報稅表
Electronic Lodgement of Applications
for Block Extension for Tax Return Submission
by Tax Representative through Internet

本人欲將下列公司登記為上述設施用戶。

I would like to register my firm as a user of the captioned electronic lodgement facility. Particulars of my firm are as follows :-

公司名稱 :
Business Name
商業登記號碼 :
Business Registration No.
有關整批延期的檔案號碼 (註) : AUD/1 / or U1/REP/
Block Extension Scheme File No. (Note)

本人現授權此登記表格的提交人_____先生/太太/女士(香港身分證號碼_____)代表本公司索取有關上述設施的用戶密碼。

I hereby authorize the bearer of this registration form, Mr / Mrs / Ms _____ (holder of Hong Kong Identity Card No. _____), to obtain the required password on behalf of my firm.

本人明白此項設施是作為取代書面提交申請及作出通知的另一選擇，稅務局不會就使用此設施而可能造成的損失或損壞負責。

I understand that this electronic lodgement facility is provided as an alternative means for tax representatives to lodge applications / notifications under the Block Extension Scheme and the Inland Revenue Department accepts no liability whatsoever for any loss or damage which may be incurred by its use.

簽署 Signature : _____

姓名 Name : _____

職級 Designation : _____

公司蓋印 Company Chop : _____

電話號碼 Tel. No. : _____

日期 Date : _____

註： 成功登記參加整批延期提交報稅表的稅務代表將獲發有關檔案號碼。請瀏覽稅務局網頁 (www.ird.gov.hk/chi/tax/taxrep_rbx.htm) 有關登記參加整批延期提交報稅表的手續。

Note : Upon registration for Block Extension Scheme, representatives will be given a Block Extension Scheme file number. Please see the IRD Homepage (www.ird.gov.hk/eng/tax/taxrep_rbx.htm) for the registration procedures for Block Extension Scheme.

收集個人資料聲明 Personal Information Collection Statement

你提供的資料將用於稅務用途。本局亦可能會把部分資料交給法例授權接收的其他人士。除了《個人資料(私隱)條例》規定的豁免範圍之外，你有權要求查閱及改正你的個人資料。有關要求應向評稅主任提出。

The Department will use the information provided by you for tax purposes and may give some of the information to other parties authorized by law to receive it. 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. Such request should be addressed to the Assessor.