



Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2020/21 TAX RETURNS

Extended Due Date for 'M' Code Returns for Loss Cases

Recognising the impact of the recent worsening of the COVID-19 pandemic situation on the daily operation of businesses and practitioners, the Inland Revenue Department decided to extend the due date for filing 2020/21 Profits Tax returns for loss cases with Accounting Date Code 'M' (i.e. accounting date falls within 1 January 2021 to 31 March 2021) from 31 January 2022 to 28 February 2022. Despite this extension, tax representatives are encouraged to file as many returns as possible well before the extended due date.

TAM Tai-pang
Commissioner of Inland Revenue
14 January 2022