



Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2021/22 TAX RETURNS

Extended Due Date for 'D' Code Returns

Recognising the impact of the recent situation of the COVID-19 pandemic on the daily operation of businesses and practitioners, the Inland Revenue Department decided to further extend the due date for filing 2021/22 Profits Tax returns with Accounting Date Code 'D' (i.e. accounting date falls within 1 December 2021 to 31 December 2021) from 31 August 2022 to 15 September 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
1 August 2022