



Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2021/22 TAX RETURNS

Extended Due Date for 'D' Code Returns

Recognising the genuine difficulties being experienced by businesses and practitioners in their operations as a result of the recent situation of the COVID-19 epidemic, the Inland Revenue Department has decided to grant a **final** extension of time 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) up to 30 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
8 September 2022