



Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2021/22 TAX RETURNS

Extended Due Date for 'M' 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 further extend the due date for filing 2021/22 Profits Tax returns with Accounting Date Code 'M' (i.e. accounting date falls within 1 January 2022 to 31 March 2022) from 15 November 2022 to 30 November 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
19 October 2022