



## **Circular Letter to Tax Representatives**

### **BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2022/23 TAX RETURNS**

#### **Extended Due Date for 'N' Code Returns**

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Recognising the genuine difficulties being experienced by businesses and practitioners in their operations, the Inland Revenue Department has decided to extend the due date for filing 2022/23 Profits Tax returns with Accounting Date Code 'N' (i.e. accounting date falls within 1 April 2022 to 30 November 2022) from 3 May 2023 to 17 May 2023. 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 April 2023