



## **Circular Letter to Tax Representatives**

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

#### **Extended Due Date for 'D' 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 'D' (i.e. accounting date falls within 1 December 2022 to 31 December 2022) from 15 August 2023 to 29 August 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  
29 June 2023