



## **Circular Letter to Tax Representatives**

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

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

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 'M' (i.e. accounting date falling within 1 January 2023 to 31 March 2023) from 15 November 2023 to 29 November 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  
25 October 2023