



Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2023/24 TAX RETURNS

Extended Due Date for 'D' 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 2023/24 Profits Tax returns with Accounting Date Code 'D' (i.e. accounting date falling within 1 December 2023 to 31 December 2023) from 15 August 2024 to 29 August 2024. 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 July 2024