



Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2024/25 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 2024/25 Profits Tax returns with Accounting Date Code 'M' (i.e. accounting date falling within 1 January 2025 to 31 March 2025) from 17 November 2025 to 2 December 2025. Despite this extension, tax representatives are encouraged to file as many returns as possible well before the extended due date.

CHAN Sze-wai, Benjamin
Commissioner of Inland Revenue
2 October 2025