



Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2024/25 TAX RETURNS

Further Extended Due Date for 'M' Code Returns

To support businesses and practitioners in coping with their recent operational needs, the Inland Revenue Department has decided to further 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) in paper form from 2 December 2025 to 15 December 2025. The due date for filing the tax returns electronically remains unchanged (i.e. 2 January 2026). Despite this extension, tax representatives are encouraged to file as many returns as possible well before the further extended due date.

CHAN Sze-wai, Benjamin
Commissioner of Inland Revenue
21 November 2025