



稅務局
香港九龍啟德協調道5號
稅務中心

INLAND REVENUE DEPARTMENT
INLAND REVENUE CENTRE,
5 CONCORDE ROAD, KAI TAK,
KOWLOON, HONG KONG

網址 Website: <https://www.ird.gov.hk>

Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2025/26 TAX RETURNS

This circular letter is to advise you of the return lodgement arrangements for the forthcoming year. In this letter, the term “tax representative” refers to a person authorized by a taxpayer to act on his behalf for the purposes of the Inland Revenue Ordinance (Cap. 112) (“the Ordinance”). The authorization must be made in writing and bear the taxpayer’s signature (authorization by e-mail is not acceptable). You must also **include a declaration in any application for extension (including block extension) confirming that you have received such a written authorization from each taxpayer concerned.** Any application made without confirmation of authorization will be rejected and will need to be resubmitted when authorization is obtained. For the sake of clarity, service providers who are engaged under section 51AAD of the Ordinance to furnish Profits Tax Returns for or on behalf of their clients cannot lodge block extension applications for them if they are not the tax representative defined under the Ordinance.

2. The Department will periodically post in the “Tax Representatives’ Corner” on the IRD website (<https://www.ird.gov.hk/eng/tax/taxrep.htm>) up-to-date information in relation to the preparation and lodgement of tax returns. A copy of this Block Extension Letter (both Chinese and English) will be posted in the Corner no later than 1 April 2026.

Full Adoption of Electronic Block Extension Scheme

3. Starting from April 2026, the tax representatives must submit electronically their block extension applications or notifications in respect of their clients’ Profits Tax Returns and Tax Returns – Individuals through the online block extension service provided under the Tax Representative Portal (“TRP”). No paper submission will be allowed. Moreover, the pre-registration requirement has been dispensed with. Tax representatives can simply access the service through their dedicated TRP Business Accounts. An acknowledgement receipt will be provided immediately after the successful online submission of block extension applications or notifications. If you have not yet registered your TRP Business Account, please register now to facilitate your submission. Brief guidelines are provided at [Appendix I](#) for your easy reference.

4. To facilitate a smooth transition, there will be a transitional arrangement during the initial implementation phase of electronic Block Extension Scheme, allowing tax representatives time to adapt to the new requirements. For details on the transitional arrangement, please visit https://www.ird.gov.hk/eng/tax/electronic_bes.htm.

This Year's Block Extension Scheme

5. The Block Extension Scheme, as in previous years, will be available to tax representatives. Details of the year's arrangements are set out in the following paragraphs.

(A) PROFITS TAX RETURNS

Bulk Issue - "Active" Files

Issue date

6. The bulk issue of 2025/26 Profits Tax Returns to corporations and partnership businesses, the files of which fall within the "active" category in the Department, will take place on **1 April 2026**.

Extended due dates

7. For taxpayers who are represented, the compliance date specified in the notice on page 1 of the 2025/26 Profits Tax Return will be extended as follows:

<u>Accounting Date</u>	<u>Extended Due Date</u>
1 April 2025 - 30 November 2025 (Accounting Date Code "N")	No extension
1 December 2025 - 31 December 2025 (Accounting Date Code "D")	17 August 2026
1 January 2026 - 31 March 2026 (Accounting Date Code "M")	16 November 2026

Despite the above extension, you are encouraged to file as many returns as possible well before the extended due dates.

8. For taxpayers who are mandated to electronically file (“e-file”) their Profits Tax Returns¹ for the year of assessment 2025/26 or opt to e-file their returns on a voluntary basis, the compliance date specified in the Notice to File Profits Tax Return (“the Notice”)² can be further extended. See paragraphs 16 to 21 for the further extension that may be applicable.

Notifications in respect of changes in clients

9. All notifications received prior to 20 February 2026 of the details of the taxpayers you represent and their respective accounting date codes have already been updated in the Department’s records. **There is no need for you to apply for a block extension in respect of these taxpayers.** However, please notify the Department in respect of the following no later than 4 May 2026:

- (a) new clients for which your firm was appointed as tax representative on or after 20 February 2026;
- (b) cases for which your firm ceased to act as tax representative for 2025/26 final assessment onwards; and
- (c) clients which changed their accounting dates (showing the new accounting dates for each client).

10. For any changes as mentioned in paragraph 9 that occur between 4 May and 31 May 2026, the relevant details should be provided no later than 1 June 2026. Details of any changes occurring after 31 May 2026 should be advised on an individual taxpayer basis, as and when they arise. In case your client has registered its BTP Business Account, the tax representative record can be updated directly through the “Manage Service Agent” service provided under the BTP.

¹ Under the first phase of the implementation of mandatory electronic filing (“e-filing”) of Profits Tax Return, a Part 4AA Entity (as defined under section 1(1) of Schedule 63 to the Ordinance) of a multinational enterprise group with annual consolidated revenue of EUR 750 million or above in at least two of the four fiscal years immediately preceding the tested fiscal year is required to e-file its Profits Tax Return – Corporation (BIR51) or Profits Tax Return – Persons Other Than Corporations (BIR52) for a year of assessment beginning on or after 1 April 2025 (i.e. year of assessment 2025/26 onwards). Semi e-filing mode mentioned in paragraph 31(b) does not apply to Part 4AA Entities.

² The Notice is a written notice requiring a taxpayer under section 51(1) of the Ordinance to furnish its Profits Tax Return online through the electronic filing of Profits Tax Return service in Business Tax Portal (“BTP”) within 2 months from the date of issue of the Notice. For a taxpayer who is a Part 4AA Entity, the Notice will be issued to the taxpayer — (1) electronically via the message box of its BTP Business Account; or (2) in paper form to its correspondence address if a BTP Business Account has not yet been registered. For a taxpayer who is not a Part 4AA Entity but indicates its intention to e-file its Profits Tax Return and opts to receive the electronic notice under its BTP business account, the Notice will also be issued to the taxpayer via the message box of its BTP Business Account. For these cases, no Profits Tax Return will be issued to the taxpayers in paper form.

11. To facilitate updating of the Department's computer records, please **provide the branch number of your firm** when submitting the lists of notifications required in paragraph 9(a), (b) and (c) to the Department. Branch number is the three digits appended after the business registration number on the branch registration certificate. Further, to avoid delay in updating changes in respect of your clients, please **do not include in the notification any clients in respect of whom you have notified the Department prior to 20 February 2026 and there have been no subsequent changes.**

Bulk Issue - "Inactive" Files due for Review

12. For "inactive" corporations and partnership businesses (i.e. taxpayers with departmental file number prefix 22 or 95) that are due for review, 2025/26 Profits Tax Returns will be issued to them on 2 April 2026. The Block Extension Scheme arrangements mentioned in paragraphs 7 to 11 apply equally to these taxpayers.

13. If any client, with a departmental file falling within the "inactive" category and whose latest postal address has been notified to the Department, does not receive a 2025/26 Profits Tax Return, it could be assumed that the client's business is not yet due for review. For such a case, **there is no need for you to request the issue of a 2025/26 Profits Tax Return nor to submit annual financial statements for the year 2025/26 to the Department.** However, see paragraph 27 on the notification of chargeability.

Periodic Issues

14. For those taxpayers who are issued with returns periodically during the year (i.e. returns issued on a date other than 1 April 2026 and 2 April 2026), including those with departmental file number prefix **22, 23, 95 or 97**, **the applications for extension must be received by the Department within 1 month from the date of issue of the returns.** These applications will be treated on the same basis as extensions granted under the Block Extension Scheme. That is to say, for taxpayers with accounting date codes "D" and "M", it may be assumed that the extended due date in paragraph 7 are granted.

15. It should be noted that for taxpayers who receive their first Profits Tax Returns during the year (i.e. those taxpayers with departmental file number prefix 23 or 97), they may submit their returns within 3 months from the date of issue of the returns. There is no need to submit applications for extension of time in respect of these cases.

Further Extension

Further extension for mandatory e-filing

16. The Department will further extend the deadlines for Part 4AA Entities who are subject to mandatory e-filing by 1 month which is counted from the date immediately after the extended due date provided in paragraph 7 or the normal due date of the e-return, whichever is the later. **You are not required to apply for such further extension in respect of the clients who have notified the Department of their status as Part 4AA Entities prior to March 2026.** For the clients who are Part 4AA Entities but have not yet notified the Department of their status as such and continue to receive the Profits Tax Return for the year of assessment 2025/26 in paper form, the further extension will not be granted automatically and you need to submit extension requests for them.

17. A Part 4AA Entity is permitted to furnish the Profits Tax Return in paper form for a particular year of assessment under one of the specified circumstances or conditions published on the IRD website (https://www.ird.gov.hk/eng/tax/bus_beps.htm#a07). The Block Extension Scheme arrangements mentioned in paragraph 7 will apply to these exception cases.

Further extension for voluntary e-filing

18. To promote voluntary e-filing of Profits Tax Returns (including semi-electronic filing mode mentioned in paragraph 31(b)), the Department will grant a further extension of 1 month on application **subject to the condition that your client will e-file its Profits Tax Return through the BTP.** The additional extension of 1 month will be counted from the date immediately after the extended due date provided in paragraph 7 or the normal due date of the return, whichever is the later. The applications must be received by the Department **at least 7 working days** before the returns are otherwise due for submission. Your clients are encouraged to participate in the voluntary e-filing of Profits Tax Returns so as to enjoy a further one-month extension of filing deadline.

Further extension for current year loss cases with “M” code accounts

19. It is intended that the lodgement programme should give priority to profit cases. To give tax representatives more time to concentrate on such cases, a further extension to 1 February 2027 will be available for “M” code clients who sustained allowable losses for the year of assessment 2025/26. This further extension can be applied for by providing a list showing the departmental file numbers of the cases. The applications must be received by the Department **NO LATER THAN 2 November 2026.** Exceptionally, requests in individual cases may be lodged on or before 16 November 2026. **This further extension will be granted subject to the condition that the Profits Tax Return to be lodged should show an allowable loss.**

20. It should be noted that where a further extension request is made on the ground that a loss case with “M” code accounts is to be e-filed, the extended due date will also be 1 February 2027.

Failure to meet the conditions for the further extension applied for

21. Where a request for the e-filing extension has been lodged **but subsequently a paper return is filed**, or where a request for the further extension applicable to loss cases with “M” code accounts has been lodged **but assessable profits are reported in the return subsequently filed**, the Department would consider instituting penalty action under section 80 or 82A of the Ordinance if the request for the further extension had been made without reasonable excuse. In such circumstances, the further extension granted would be regarded as void ab initio.

Notifications of Approval to Extension Requests

22. In all cases, it may be assumed that block extension requests are approved unless advice to the contrary is received from the Department.

Failure to Lodge Returns by the Extended Due Date

23. Where returns are not lodged by the extended due date, estimated assessments will be issued or penalty proceedings instituted. Tax representatives should remind their clients that if they fail to file returns or do not file returns on time without reasonable excuse, they will be exposed to the risk of action being taken under section 80 or 82A of the Ordinance. Taxpayers who have persistently filed late returns are almost certain to face penalty action.

Requests for Extension Beyond the Extended Due Dates

24. As a general rule, a further extension of time beyond that mentioned in the above paragraphs will be granted only in the most exceptional circumstances. Any request for such extension should be made in writing **at least 14 days in advance of the relevant expiration date of the block extension**. An explanation of why lodgement cannot be made in a timely manner, together with supporting evidence, must accompany the application. Tax representatives should not assume that any further extension will be granted. Out of time requests will be refused and telephone requests will not be entertained under any circumstances.

Companies in Liquidation

25. The Block Extension Scheme is not applicable to a corporation in liquidation. In order to ascertain the potential tax liability of such a corporation at an early stage, the Department will not grant any extension of time to file the return unless fully justified otherwise. In the case where an extension of time to file the return has been granted to the corporation under the Block Extension Scheme, the extension will be withdrawn automatically upon the commencement of liquidation. In that eventuality, the return must be filed within one month from the date of notification of the withdrawal of the extension previously granted.

Issue of Returns to Newly Registered Partnership Businesses and Incorporated Businesses

26. Generally, the Department issues the first Profits Tax Return some 18 months after the date of commencement of a new partnership business (or the date of incorporation in the case of a newly incorporated company). However, where circumstances warrant, the Department may issue a Provisional Profits Tax Return for completion at an earlier date.

Notification of Chargeability

27. Persons chargeable to tax have an obligation to notify the Commissioner in writing of chargeability to tax within four months after the end of the basis period for the year of assessment concerned. Assessors have been instructed to identify any case where there has been a failure to notify chargeability and to institute penalty action if the taxpayer concerned does not have a reasonable excuse. Where a taxpayer has received Profits Tax Returns in the preceding year, and could reasonably expect that a return would be issued in the current year, there is no need to advise chargeability within the four-month period. However, if a taxpayer has previously been advised that a Profits Tax Return will no longer be issued to it annually, or if it is a commencement case, the Commissioner must be notified within the stipulated period. Upon receipt of such advice, the Department will issue a Profits Tax Return for completion.

Completion of Returns, Supplementary Forms and Submission of Supporting Schedules

28. If returns and supplementary forms (i.e. S1 to S22) are completed with due care, it would obviously enable the Department to make savings in time and manpower. Practitioners would also benefit, as the returns and supplementary forms could be processed more efficiently and this would result in fewer enquiries from Assessors. Therefore, when furnishing returns and supplementary forms, it is important to ensure that all parts/sections/items have been fully and properly completed. Particular attention should be paid to the following:

- (a) the Assessable Profits or Adjusted Loss stated on the return must match that shown in the tax computation and should be the amount applicable for the current year only (any losses brought forward should not be taken into account);
- (b) **all amounts must be expressed in HK dollars** (excluding cents). If the financial statements are prepared in a foreign currency, the amounts should be converted into HK dollars before completion;
- (c) the latest version of 6-digit industry code of the Hong Kong Standard Industrial Classification maintained by the Census and Statistics Department must be stated (Item 4.3 of Profits Tax Return – Corporations (BIR51) and Item 3.3 of Profits Tax Return – Persons other than Corporations (BIR52) in paper form). Please refer to the Census and Statistics Department’s website (https://www.censtatd.gov.hk/en/page_623.html) for the index of industry codes. If corporations and partnership businesses engage in more than one business activity in the basis period, the industry code of their **principal business activity** should be stated. If they do not have any business activity during the basis period, the industry code should be stated as “000000”;
- (d) any amount of offshore profits, profits from sale of landed properties in Hong Kong and profits from sale of other capital assets that are excluded from the Assessable Profits or Adjusted Loss must be reported (Items 10.1, 10.3 and 10.4 of Profits Tax Return – Corporations (BIR51) and Profits Tax Return – Persons other than Corporations (BIR52) in paper form);

- (e) where appropriate, engagement of service provider by your client to furnish the tax return for or on his behalf must be indicated in the Declaration Part of the return. Please remind your client to download Form IR1476 “Confirmation for Engagement of Service Provider to Furnish Return” from the IRD website and complete the form accordingly. The duly signed Form IR1476 must be furnished together with the paper Profits Tax Return. For the return to be e-filed through the BTP (including the semi-electronic mode mentioned in paragraph 31(b)), the uploading of Form IR1476 is not required and you must keep the duly signed Form IR1476 for submission upon request; and
- (f) if corporations and partnership businesses have gross income during the basis period, they are required to furnish their returns together with **all the supporting documents**³ except in those cases mentioned in paragraph 41.

New Items in Profits Tax Returns

29. The following new items have been added to the paper Profits Tax Returns this year. Please provide the required information and data:

- (a) BIR51 (Items 3.9 and 3.9.1) and BIR52 (Items 2.8 and 2.8.1): To indicate whether the taxpayer is a specified person under section 51AAB of and Schedule 65 to the Ordinance (currently Part 4AA Entity) who is mandated to file the return in the form of an electronic record; and whether the taxpayer is qualified for filing the return in paper form under the specified circumstances or conditions (as mentioned in paragraph 17). If your client is a specified person and does not fall within the exception cases where filing of returns in paper form is still permitted, please remind it that the return must be filed in the form of an electronic record; and
- (b) BIR51 (Item 10.20) and BIR52 (Item 10.20): To state the amount of foreign tax paid claimed as a unilateral tax credit. If not applicable, please enter “0”.

³ Supporting documents are specified in the Profits Tax Return, including: (1) a certified copy of Statement of Financial Position / Balance Sheet, Auditor’s report where required by Hong Kong or foreign law or if one has otherwise been prepared, and Statement of Comprehensive Income / Profit and Loss Account in respect of the basis period; (2) a tax computation with supporting schedules showing how the amount of Assessable Profits (or Adjusted Loss) has been arrived at; and (3) other documents and information as specified in the Notes to the Profits Tax Return.

Modes of Return Filing

30. Different modes of return filing and the corresponding data formats of supplementary forms and supporting documents are summarized in the table below:

Filing Mode	Profits Tax Return (BIR51 or BIR52)	Supplementary Forms	Supporting Documents
Paper	4-page Paper	XML ⁴	Paper
Electronic	Electronic	XML	iXBRL
Semi-electronic	1-page Paper ⁵	XML	iXBRL

E-Filing Services

31. Apart from the taxpayers subject to mandatory e-filing, other taxpayers are encouraged to e-file their Profits Tax Returns together with the supporting documents (including financial statements and tax computations) in inline eXtensible Business Reporting Language (“iXBRL”) format on a voluntary basis. The following enhanced electronic services and e-filing modes will be provided with effect from 1 April 2026:

- (a) All corporations and partnership businesses can e-file their Profits Tax Returns for the years of assessment 2022/23 to 2025/26 together with supporting documents through the e-filing services under the BTP or TRP. They only need to upload the completed supplementary forms in XML format and the supporting documents prepared in iXBRL format, complete simplified e-returns (BIR51(ie)(ic) or BIR52(ie)(ic)) online, sign and submit the return electronically.
- (b) Apart from the e-filing mode referred to in paragraph 31(a), semi-electronic filing mode is also available for all taxpayers except for those subject to mandatory e-filing. That is, Profits Tax Returns can be furnished in a mix of paper and electronic form. As an alternative to signing the e-return online, the semi-electronic filing mode allows a taxpayer to submit all required data in electronic form through the e-filing services under the BTP or TRP, and print a simplified return for signature and submission in paper form.

⁴ A paper Control List for the supplementary forms filed electronically (IR1477) generated by the e-filing services under the BTP or TRP is required to be printed for signature and submission together with the Profits Tax Return in paper form.

⁵ A simplified Profits Tax Return (BIR51(ie)(ic) / BIR52(ie)(ic)) generated by the e-filing services under the BTP or TRP is required to be printed for signature and submission in paper form.

- (c) All supplementary forms must be submitted electronically through the e-filing services under the BTP or TRP, irrespective of the filing mode of Profits Tax Return for any year of assessment from 2020/21 to 2026/27 (both inclusive). If a taxpayer needs to file any supplementary forms, the relevant form must be downloaded from the IRD website (https://www.ird.gov.hk/e_pfr) and completed electronically. After completion, the taxpayer must export the filled form to XML file and upload the XML file via the e-filing services under the BTP or TRP for submission.
- (d) In case the Profits Tax Return is to be submitted under the paper filing mode, the supplementary form(s) uploaded must be indicated in Part 9 of BIR51 and BIR52. Please also remind your client to print a paper Control List (IR1477) containing details of the XML files uploaded as mentioned in paragraph 31(c) and the QR code, which must be signed by the same person signing the tax return, for submission together with the Profits Tax Return in paper form.

32. To facilitate corporations and partnership businesses in preparing the required iXBRL data files, the Department provides the IRD Taxonomy Package and the IRD iXBRL Data Preparation Tools (“the Tools”) which are available for download on the IRD website (https://www.ird.gov.hk/e_ixbrl) free of charge.

33. More details of the IRD Taxonomy Package and the Tools can be found on the dedicated webpages (https://www.ird.gov.hk/e_epf and https://www.ird.gov.hk/e_ixbrl). If you have any question regarding the iXBRL filing of supporting documents and the use of the Tools, you may send your enquiry to the dedicated email account (ixbrl_reporting@ird.gov.hk) or to book-in-advance a specific timeslot for making enquiries via phone call by means of e-Appointment which is hosted on the IRD website.

Other Matters Requiring Your Attention

34. It is essential that, at the time of lodgement, returns must be accompanied by schedules and explanations in respect of, among others, the following items:

- (a) interest expenses;
- (b) interest claimed to have an offshore source;
- (c) **offshore profits and apportionment of related expenses;**
- (d) fees paid (names and addresses of the recipients; and nature of payments e.g. management, service or consultancy, together with copies of financial statements and Profits Tax computation of the service company, if it is a related company within the terms of Departmental Interpretation and Practice Notes (“DIPN”) No. 24 (Revised));

- (e) sub-contractors' fees (names and addresses of the recipients; and amounts paid to each);
- (f) legal and professional fees (names of the recipients and nature of services);
- (g) repairs and improvements;
- (h) commission payments;
- (i) bad debt provisions and write-offs;
- (j) leasehold improvements;
- (k) movements in reserves and provisions;
- (l) purchase and sale of capital assets, including properties;
- (m) cost of sales; and
- (n) approved charitable donations.

35. Returns and supplementary forms are specified by the Board of Inland Revenue. Returns and supplementary forms not properly completed or not accompanied by the required supporting documents, schedules and information may be regarded as invalid. To facilitate Assessors in the examination and processing of returns and supplementary forms, taxpayers and their representatives are requested to **adopt a reasonable font size** in preparing the financial statements and schedules and to cross-reference items in the supporting schedules with those in the financial statements. Furthermore, the Department appeals to the cooperation of taxpayers and their representatives to observe the format specifications published on the "Tax Representatives' Corner" in preparing the supporting documents accompanying the returns. The guidelines specify the paper quality, font size, binding and printing format of the supporting documents.

36. To facilitate completion of paper Profits Tax Returns by taxpayers and their representatives, the Department will post the printing templates for paper Profits Tax Returns (BIR51 and BIR52) to the IRD website no later than 1 April 2026. For details, please refer to "Tax Representatives' Corner" on the IRD website.

37. I take this opportunity to draw your attention to the concession provided in paragraph 19 of DIPN 15 (Revised). Under a contract processing arrangement with a Chinese Mainland enterprise, a Hong Kong company may be required to provide machinery or plant for the use of the Chinese Mainland enterprise. Where the Hong Kong company is entitled to 50% of the depreciation allowance on the machinery or plant by concession, the claim should be made on the basis of a depreciation allowance and not as a capital expenditure deduction under section 16G of the Ordinance.

38. In order to assist taxpayers and tax representatives to complete tax returns (under paper, semi-electronic or electronic mode) and supplementary forms fully and accurately, frequently asked questions and their answers concerning the completion of these forms will be updated and put up on the IRD website no later than 1 April 2026.

39. Furthermore, Advance Ruling cases of general interest have been published on the IRD website. You may find these helpful in the preparation of Profits Tax Returns.

Personal Assessment

40. Individual partners of a partnership business who wish to elect for Personal Assessment should state their intention in Item 6.2 of the Profits Tax Return (BIR52). For sole proprietorship businesses, the election form is incorporated in the Tax Return - Individuals (BIR60), which will be issued on 4 May 2026 or at a later date by the Assistant Commissioner, Unit 2. It should be completed by sole proprietors or individual partners who elect for Personal Assessment.

Financial Statements for Incorporated Businesses

41. For corporations, audited financial statements should be submitted with the returns in all cases with gross income except:

- (a) dormant companies (within the terms of the Companies Ordinance (Cap. 622) (“the CO”))⁶; or
- (b) companies incorporated in a jurisdiction whose laws do not require financial statements to be audited **and** an auditor’s report has not been prepared. For these cases, the financial statements should be accompanied by a certificate from the tax representative along the following lines—

“In accordance with instructions given to us, we have prepared the financial statements set out on pages to for the period ended from the accounting records of XYZ Co Ltd and from information and explanations given to us.

⁶ Section 5 of the CO provides that a private company may pass and deliver to the Registrar of Companies for registration a special resolution declaring that the company will become dormant as from the date of delivery of that resolution to the Registrar of Companies; or any later date that is specified in that resolution. If a company has delivered such special resolution to the Registry of Companies under section 5 of the CO, it will be exempt from preparing audited financial statements under section 447 of the Companies Ordinance. The Department is prepared to accept Profits Tax Returns filed by dormant companies (within the terms of the CO) without the submission of the supporting documents as mentioned in Footnote 3.

XYZ Co Ltd is incorporated in, the laws of which do not require company financial statements to be audited. Accordingly, we have not audited or otherwise attempted to verify the accuracy or completeness of the financial statements and hence express no opinion thereon.”

42. In dealing with the return of a Hong Kong branch of a foreign company, the Department is generally prepared to accept unaudited branch financial statements without the cover of audited world-wide financial statements provided that, as a minimum requirement, the following information is supplied by the tax representative with the return:

- (a) the place of incorporation of the foreign company;
- (b) whether the laws of that country require a statutory audit of the world-wide financial statements of the company;
- (c) whether an audit has been conducted; and
- (d) a brief summary of the financial and accounting records maintained by the branch in Hong Kong.

In exceptional cases where, following the submission of the return, the Assessor considers that a copy of the audited world-wide financial statements is required, a request for its submission will be made.

Enquiries

43. All telephone enquiries in respect of the Block Extension Scheme – Profits Tax Return should be directed to Unit One at telephone number 2594 1500.

**(B) RETURNS FOR SALARIES TAX CASES
AND SOLE PROPRIETORSHIP BUSINESS CASES :
TAX RETURN - INDIVIDUALS**

Bulk Issue and Extended Due Dates

44. The bulk issue of 2025/26 Tax Return - Individuals will take place on 4 May 2026. For represented cases not involving sole proprietorship business accounts, a block extension for submission of tax returns will be granted to 4 July 2026. For those involving sole proprietorship business accounts (irrespective of accounting date), extension will be granted to 5 October 2026.

45. **There is no need for you to make a block extension application for clients in respect of whom you have notified the Department prior to 6 March 2026.** However, for clients whom you have commenced or ceased to represent and in respect of whom notifications have not been given to the Department, please submit an extension request for new clients or notification of clients ceased to be represented **electronically** through the online Block Extension service provided under the TRP on or before 4 June 2026. In an extension request for new clients, please indicate for each new client whether sole proprietorship business account is involved. Further, to avoid delay in updating changes in respect of your clients, please **do not include in the notification any clients in respect of whom you have notified the Department of prior to 6 March 2026 and there have been no subsequent changes.** In all cases, you may assume that block extension requests are approved unless advice to the contrary is received from the Department.

Requests for Extension Beyond the Extended Due Dates

46. As a general rule, a further extension of time beyond the extended due dates mentioned in the aforesaid paragraphs would be granted only in the most exceptional circumstances. Tax representatives should not assume that any further extension will be granted. Applications for further extension should be made in writing on a case-by-case basis. Request for further block extension will not be acceded to. If the reasons or exceptional circumstances are the same for employees of a particular company, the request for further extension could be made by way of a list.

Failure to Lodge Returns by the Due Date or the Extended Due Date

47. Where returns are not lodged by the due date or the extended due date, estimated assessments will be issued or penalty proceedings instituted. Tax representatives should remind their clients that if they fail to file returns or do not file returns on time without reasonable excuse, they will be exposed to the risk of action being taken under section 80 or 82A of the Ordinance.

Enquiries

48. All telephone enquiries in respect of the Block Extension Scheme – Tax Return - Individuals (BIR60) should be directed to the Senior Taxation Officer, Document Processing Centre, Headquarters Unit at telephone number 2594 5224.

Employer's Returns

49. The Block Extension Scheme does not apply to Employer's Returns which should be lodged no later than one month after the date of issue of the return.

(C) REGISTRATION FOR E-MAIL SERVICE

50. The Department publishes new tax guidance and Circular Letters to tax representatives on the IRD website without issuing paper copies. Tax representatives and other interested parties who have registered for e-mail service with the Department will receive notification by e-mail whenever a new guidance or Circular Letter is published. If you have not done so already, you are strongly advised to register for the service immediately. For registration, simply e-mail the following information to taxpf@ird.gov.hk:

- (a) name of the firm;
- (b) business registration number;
- (c) e-mail address to which IRD's e-mails should be sent; and
- (d) name and telephone number of the contact person.

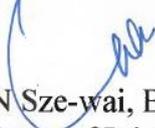
An acknowledgement of successful registration will be issued by e-mail.

(D) ADEQUATE POSTAGE

51. Taking the opportunity, I wish to emphasize the need to pay adequate postage. Underpaid mail items will not reach the Department.

Conclusion

52. For your ease of reference, a table is attached at [Appendix II](#) which summarizes the various events which will take place under the Block Extension Scheme. It will serve as an *aide memoire* for those members of your staff involved in return lodgement.



(CHAN Sze-wai, Benjamin)
Commissioner of Inland Revenue
19 March 2026

Encls

Brief Guidelines for Lodging Electronic Block Extension Requests

Steps for the online submission of block extension applications or notifications by tax representatives through the Block Extension service provided under the TRP in respect of their clients' Profits Tax Returns and Tax Returns – Individuals are as follows:

Registration

1. Register for BTP Business Account and then register for TRP Business Account.
2. Create Team and assign Team Lead as well as Team Members in TRP Business Account.

Lodging request

3. Log in the TRP by using Team Lead or Team Member's TRP User Account and select the relevant TRP Business and Team.
4. Select the service "Block Extension Scheme for Lodgement of Tax Returns for the Current Year by Tax Representatives" provided under the menu of "Bulk Services" to enter into the Block Extension service.
5. Provide the branch number if the client(s) is/are represented by a branch of the tax representative.
6. Declare whether written authorization has been obtained from the client(s) to act on his/their behalf for the purpose of the Ordinance.
7. Select the relevant type of tax return (Profits Tax Return or Tax Return – Individuals) and one type of the following applications / notifications:
 - (a) Extension Request for New Clients;
 - (b) Extension Request for Existing Clients due to Change of Accounting Date Code;
 - (c) Extension Request for Return Issued During the Year;
 - (d) Extension Request for Loss Cases;
 - (e) Extension Request for Electronic Filing Clients; and
 - (f) Notification of Clients Ceased to be Represented.
8. Provide the required details of the client(s) on screen and submit the application / notification.
9. An acknowledgement with list of cases will be provided immediately after successful submission of record.

For e-Demo and User Guides about the account registration of BTP / TRP and the block extension service, please visit the Learning Resources Centre Page (<https://www.ird.gov.hk/eng/ntp/resources.htm>).

Table of Events for the Lodgement Programme in 2026-27

<u>Date</u>	<u>Event</u>
	<u>Profits Tax Returns</u>
1 & 2 Apr 2026	Bulk issue of Profits Tax Returns
4 May 2026	Deadline for submitting list of new clients for which your firm was appointed as tax representative on or after 20 February 2026
4 May 2026	Deadline for submitting list of taxpayers who have: <ul style="list-style-type: none"> (i) ceased to be your clients for 2025/26 final assessment purposes; and (ii) changed their accounting dates
4 May 2026	Due date for “N” code returns – “active” files filed in paper form <small>(Note 1)</small>
4 May 2026	Due date for “N” code returns – “inactive” files filed in paper form <small>(Note 1)</small>
1 Jun 2026	Deadline for notifying changes of clients’ details occurring between 4 and 31 May 2026
17 Aug 2026	Extended due date for “D” code returns filed in paper form <small>(Note 1)</small>
2 Nov 2026	Deadline for submitting further extension list for “M” code current year loss cases (Exceptionally, requests in individual cases may be lodged on or before 16 November 2026)
16 Nov 2026	Extended due date for “M” code returns filed in paper form <small>(Note 1)</small>
1 Feb 2027	Final extended due date for “M” code current year loss cases irrespective of whether the returns are e-filed or not
	<u>Note 1:</u> A further extension of 1 month will be given upon application if the returns are e-filed voluntarily.
	<u>Tax Return - Individuals</u>
4 May 2026	Bulk issue of Tax Return - Individuals
4 Jun 2026	Deadline for submitting list of clients whom you have commenced or ceased to represent which the Department had not been notified prior to 6 March 2026
4 Jun 2026	Due date for unrepresented cases not involving sole-proprietorship business <small>(Note 2)</small>
4 Jul 2026	Extended due date for represented cases not involving sole-proprietorship business
4 Aug 2026	Due date for unrepresented cases involving sole-proprietorship business <small>(Note 2)</small>
5 Oct 2026	Extended due date for represented cases involving sole-proprietorship business
	<u>Note 2:</u> An automatic extension of 1 month will be granted to taxpayers who file their tax returns through the Internet.