Circular Letter to Tax Representatives

BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2025/26 TAX RETURNS

Extended Due Date for "D" Code Returns

To support businesses and practitioners in adapting to new requirements for tax compliance, the Inland Revenue Department has decided to further extend the due date for filing 2025/26 Profits Tax returns with Accounting Date Code "D" (i.e. accounting date falling within 1 December 2025 to 31 December 2025) in paper form from 17 August 2026 to 31 August 2026. The extended due date for filing the tax returns electronically will also be extended from 17 September 2026 to 2 October 2026. 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
14 July 2026