

## INLAND REVENUE ORDINANCE (Chapter 112)

(Notice under section 51AA(5) and (6))

In exercise of the powers conferred on me under section 51AA(2) and (6) of the Inland Revenue Ordinance, Chapter 112 (the Ordinance), I hereby specify that with effect from 1 April 2026:—

1. In the cases set out in Schedule 1, a return may, subject to the requirements specified in Schedule 2, be furnished in the form of an electronic record using GovHK under section 51AA(2)(a) of the Ordinance.
2. For the purposes of section 51AAB of and Schedule 65 to the Ordinance, a specified return (Specified Return) must, subject to the requirements specified in Schedule 2, be filed in the form of an electronic record using GovHK by a specified person for a specified year of assessment under section 51AAB(1) of the Ordinance.
3. In the cases set out in paragraphs (a) and (b) of Schedule 1, as an alternative to the electronic filing mode referred to in paragraph 1, any particulars required under section 51AA(1)(b) of the Ordinance to be furnished with a return in paper form using a template downloaded from GovHK may, subject to the requirements specified in paragraphs (a) and (c) of Schedule 2, be furnished in the form of an electronic record using GovHK under section 51AA(1A) of the Ordinance. This alternative filing mode does not apply to a Specified Return.
4. In the cases set out in Schedule 3, any supplementary forms required to be furnished with a return must be furnished in the form of an electronic record using GovHK under section 51AA(1A) of the Ordinance and must comply with the requirements specified in paragraphs (a) and (c) of Schedule 2.

The following term used in this Notice shall have the meaning as stipulated below:—

**GovHK**                    The information system designated and used by Government for providing specified public services or information online to, and receive electronic information from, members of the community through the internet and other electronic means.

## Schedule 1

- (a) Profits Tax Return—Corporations, where the return is for the year of assessment 2022/23, 2023/24, 2024/25 or 2025/26.
- (b) Profits Tax Return—Persons Other Than Corporations, where the return is for the year of assessment 2022/23, 2023/24, 2024/25 or 2025/26.
- (c) Tax Return—Individuals, where the return is for the year of assessment 2023/24, 2024/25, 2025/26 or 2026/27, and is not a Provisional Tax Return for the year of assessment 2026/27;
- (d) Property Tax Return—Property Jointly Owned or Co-owned by Individuals, where:—
  - (i) the return is for the year of assessment 2023/24, 2024/25 or 2025/26; and
  - (ii) the property is jointly owned or co-owned by two to four persons only.

## Schedule 2

- (a) The manner of generating or sending the electronic record shall comply with the requirements specified in GovHK.
- (b) The digital signature or password shall be affixed to or included with the return as provided in GovHK.
- (c) Any attachment required to be furnished with a return shall be delivered in the electronic format specified in GovHK.

## Schedule 3

- (a) Profits Tax Return—Corporations, where the return is for any year of assessment from 2020/21 to 2026/27 (both inclusive).

- (b) Profits Tax Return—Persons Other Than Corporations, where the return is for any year of assessment from 2020/21 to 2026/27 (both inclusive).
- (c) Profits Tax Return—In Respect Of Non-resident Persons, where the return is for any year of assessment from 2020/21 to 2026/27 (both inclusive).

All previous specifications made pursuant to section 51AA(5) and (6) of the Ordinance shall cease to be in force immediately before this specification takes effect.

6 March 2026

CHAN Sze-wai, Benjamin *Commissioner of Inland Revenue*