

**To : Inland Revenue Department**

Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.  
(Telephone no. 2594 5173 Fax no. 3170 5641)

**Block Extension Scheme for Tax Representatives  
2024/25 Profits Tax Returns  
Change of Accounting Date for Existing Clients**

**Accounting Date**

1 April 2024 to 30 November 2024 (Accounting Date Code 'N')  
1 December 2024 to 31 December 2024 (Accounting Date Code 'D')  
1 January 2025 to 31 March 2025 (Accounting Date Code 'M')

**Extended Due Date**

No extension allowed  
15/8/2025  
17/11/2025

**Schedule**

<input type="checkbox"/>	Enter "1" for Departmental File No. Prefixes 1 to 15, 17 to 21, 24 to 30, 46, 52 and 87 "2" for Departmental File No. Prefixes 31 to 86 (except 46 and 52) "3" for Departmental File No. Prefixes 22, 23, 95 and 97
--------------------------	---

Item No.	Departmental File No.	Accounting Date Code		Item No.	Departmental File No.	Accounting Date Code	
		Old (Enter N, D or M)	New (Enter N, D or M)			Old (Enter N, D or M)	New (Enter N, D or M)
1.	/			2.	/		
3.	/			4.	/		
5.	/			6.	/		
7.	/			8.	/		
9.	/			10.	/		
11.	/			12.	/		
13.	/			14.	/		
15.	/			16.	/		
17.	/			18.	/		
19.	/			20.	/		
21.	/			22.	/		
23.	/			24.	/		
25.	/			26.	/		
27.	/			28.	/		
29.	/			30.	/		

I have obtained written authorization(s) from all of the above-mentioned client(s) to act on his / their behalf for the purposes of the Inland Revenue Ordinance. Upon termination of authorization agreement with any of these client(s), I shall inform IRD about the termination immediately.

Name of Tax Representative: \_\_\_\_\_ Signature: \_\_\_\_\_

Block Extension Scheme File Number (if any): AUD/1 / or U1/REP/ Company Chop: \_\_\_\_\_

Business Registration No. and Branch No. of Tax Representative: \_\_\_\_\_ Contact Tel. No.: \_\_\_\_\_

Date: \_\_\_\_\_

Note: This form should NOT be submitted electronically. Submission of the completed form can be made by post, by fax or in person to our office **on or before 2 June 2025**. If you want to use electronic lodgment of application for block extension, please register with IRD and collect your password for logging into the system. For details, please refer to IRD homepage.

**Personal Information Collection Statement**

The provision of personal data in this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.