

Examples

Example 1

Deadlines for payment of 2018/19 Salaries Tax specified on the demand note are as follows:

1st instalment: 17 February 2020 (Paid)

2nd instalment: 11 May 2020

The deadline for payment of the 2nd instalment will be automatically extended for 3 months to 11 August 2020.

Example 2

Deadlines for payment of 2018/19 Salaries Tax specified on the demand note are as follows:

1st instalment: 7 May 2020

2nd instalment: 8 June 2020

The deadlines for payment of the 1st and the 2nd instalments will be automatically extended for 3 months to 7 August 2020 and 8 September 2020 respectively.

Example 3

Deadline specified on the demand note for tax under Personal Assessment for 2018/19 is 5 June 2020.

The deadline for payment will be automatically extended for 3 months to 5 September 2020. As 5 September 2020 is a Saturday, the deadline will fall on the next working day, i.e. 7 September 2020 (Monday).