



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 2024/25 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. To facilitate the making of an application and declaration, application forms are available for download on the IRD website, in the “Tax Representatives’ Corner” (<https://www.ird.gov.hk/eng/tax/taxrep.htm>), under the menu of “Tax Information - Individuals/Businesses”.

2. The Department will periodically post in the “Tax Representatives’ Corner” on the IRD website 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 2025.

#### **Electronic Services**

3. To keep pace with the development in international tax administration and information technology, the Department is actively promoting tax digitalization. The Department will launch three interconnected portals under eTAX services provided at the GovHK website, namely Individual Tax Portal, Business Tax Portal (“BTP”) and Tax Representative Portal (“TRP”)<sup>1</sup>, in July 2025 to provide a wide range of electronic services, including enhanced electronic filing (“e-filing”) services, block extension service and other electronic services for individuals, businesses and tax representatives.

---

<sup>1</sup> The BTP and TRP will be pre-launched for businesses and tax representatives to allow them to register their dedicated BTP and TRP accounts starting from late April 2025. Details of the BTP and TRP will be announced on the IRD website shortly.

4. Against this background, the Department aims at implementing **full adoption of electronic Block Extension Scheme** starting from April 2026. In other words, **with effect from the next year**, tax representatives will be required to submit electronically their block extension applications or notifications through the block extension service under the TRP in respect of their clients' Profits Tax Returns and Tax Returns – Individuals. This will enhance the Department's efficiency and accuracy in processing the tax representatives' extension applications. The block extension service under the TRP to be launched is simple and easy to operate. It also allows tax representatives to access at any time and from anywhere, thereby enhancing their work efficiency and cost-effectiveness. To get early familiarized with the block extension service under the TRP, tax representatives are **strongly recommended to lodge extension applications or notifications electronically on a voluntary basis this year**.

### **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 2024/25 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 2025**.

###### *Extended due dates*

7. For taxpayers who are represented, the compliance date specified in the notice on page 1 of the 2024/25 Profits Tax Return will be extended as follows:

<u>Accounting Date</u>	<u>Extended Due Date</u>
1 April 2024 - 30 November 2024 (Accounting Date Code "N")	No extension
1 December 2024 - 31 December 2024 (Accounting Date Code "D")	15 August 2025
1 January 2025 - 31 March 2025 (Accounting Date Code "M")	17 November 2025

Despite the above extension, you are encouraged to file as many returns as possible well before the extended due dates. (See also paragraphs 16 to 20 for the further extension that may be applicable.)

*Notifications in respect of changes in clients*

8. All notifications received prior to 21 February 2025 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:

- (a) new clients for which your firm was appointed as tax representative on or after 21 February 2025;
- (b) cases for which your firm ceased to act as tax representative for 2024/25 final assessment onwards; and
- (c) clients which changed their accounting dates (showing both the old and new accounting dates for each client).

9. The above notifications must be:

- (a) submitted no later than 2 May 2025;
- (b) segregated according to the accounting date codes "D" and "M"; and
- (c) prepared on separate schedules according to the departmental file number prefixes set out in [Appendix I](#).

10. For any changes as mentioned in paragraph 8 above that occur between 2 May and 31 May 2025, **the relevant details should be provided on the same "schedule" basis** as described in paragraph 9 above, no later than 2 June 2025. Details of any changes occurring after 31 May 2025 should be advised on an individual taxpayer basis, as and when they arise.

11. To facilitate updating of the Department's computer records, please **provide the business registration number and branch number of your firm** when submitting the lists of notifications required in paragraph 8(a), (b) and (c) to the Department. 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 21 February 2025 and there have been no subsequent changes**, failing which you may be requested to amend the notification before it can be updated in the Department's records.

**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, 2024/25 Profits Tax Returns will be issued to them on 2 April 2025. 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 2024/25 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 2024/25 Profits Tax Return nor to submit annual financial statements for the year 2024/25 to the Department.** However, see paragraph 26 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 2025 and 2 April 2025), including those with departmental file number prefix **22, 23, 95 or 97**, applications for extension must be made under separate schedules as set out in [Appendix I](#). **The applications for extension must be received by the Department within 1 month from the date of issue of the returns.** To assist the Department in processing such applications promptly, please give the respective dates of issue of the returns and the accounting date codes (“D” or “M”) of the taxpayers concerned. 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 extensions are granted to 15 August 2025 and 17 November 2025 respectively.

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 using e-filing*

16. To promote voluntary e-filing of Profits Tax Returns (including semi-electronic filing mode mentioned in paragraph 28(c) below), the Department will grant a further extension of 1 month on application **subject to the condition that your client will file electronically the Profits Tax Return through the Internet.** The additional extension of 1 month will be counted from the date immediately after the extended due date given in paragraph 7 or the normal due date of the return, whichever is the later. You 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.

17. This type of applications can be made on separate schedules as set out in [Appendix I](#) showing, for each case, the departmental file number, accounting date code and issue date of the return. The applications must be received by the Department **at least 7 working days** before the returns are otherwise due for submission.

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

18. 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 2 February 2026 will be available for “M” code clients who sustained allowable losses for the year of assessment 2024/25. This further extension can be applied for by providing a list showing the departmental file numbers of the cases. It must be received by the Department NO LATER THAN 3 November 2025. Exceptionally, requests in individual cases may be lodged on or before 17 November 2025. **This further extension will be granted subject to the condition that the Profits Tax Return to be lodged should show an allowable loss.**

19. 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 filed electronically, the extended due date will also be 2 February 2026.

*Failure to meet the conditions for the further extension applied for*

20. 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**

21. In all cases, it may be assumed that block extension requests are approved unless advice to the contrary is received from the Department. Acknowledgements of receipt of the requests or notifications of approval will not be issued.

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

22. 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**

23. 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**

24. 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**

25. 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**

26. 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 prior years, 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**

27. 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 6-digit industry code of the Hong Kong Standard Industrial Classification (version 2.0) 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\\_698.html](https://www.censtatd.gov.hk/en/page_698.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 return. For return filed through electronic or semi-electronic mode, 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**<sup>2</sup> except in those cases mentioned in paragraph 40 below.

### **E-Filing Services**

28. Taxpayers are encouraged to file electronically their Profit 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 2025:

- (a) All corporations and partnership businesses can file electronically their Profits Tax Returns for the years of assessment 2022/23 to 2024/25 together with supporting documents through the existing eTAX services (“the existing eTAX”), or through the e-filing services under the new BTP or TRP after their launch. 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) During the transition period in July 2025, the supplementary forms and supporting documents uploaded under the existing eTAX but not yet submitted will be migrated to the new BTP and TRP. Taxpayers can proceed to complete and submit their returns together with the previous uploaded supplementary forms and supporting documents under the BTP, while service providers can handle the filing for or on behalf of their clients under the TRP.

---

<sup>2</sup> Supporting documents are specified in the Profits Tax Return, including: (1) a certified copy of Statement of Financial Position / Balance Sheet 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.



- (c) Apart from the e-filing mode referred to in paragraph 28(a) above, semi-electronic filing mode is also available. 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 existing eTAX, or through the e-filing services under the new BTP or TRP after their launch, and print a simplified return for signature and submission in paper form.
- (d) All supplementary forms must be submitted electronically through the existing eTAX, or through the e-filing services under the new BTP or TRP after their launch, irrespective of the filing mode of Profits Tax Return for any year of assessment from 2019/20 to 2025/26 (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](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 existing eTAX, or the e-filing services under the new BTP or TRP after their launch for submission.
- (e) 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 28(d) above 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.

29. 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	Paper	XML <sup>3</sup>	Paper
Electronic	Electronic	XML	iXBRL
Semi-electronic	Paper <sup>4</sup>	XML	iXBRL

<sup>3</sup> A paper Control List for the supplementary forms filed electronically (IR1477) generated by the existing eTAX or by the e-filing services under the new BTP or TRP after their launch is required to be printed for signature and submission together with the Profits Tax Return in paper form.

<sup>4</sup> A simplified Profits Tax Return (BIR51(ic)(ic) / BIR52(ic)(ic)) generated by the existing eTAX or by the e-filing services under the new BTP or TRP after their launch is required to be printed for signature and submission in paper form.

30. 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](https://www.ird.gov.hk/e_ixbrl)) free of charge. The IRD Taxonomy Package and the Tools have been updated and enhanced this year. The new versions to be launched on 1 April 2025 include:

- (a) the updated version of the IRD Taxonomy Package (both the English and Traditional Chinese editions) incorporating the changes in accounting standards and amendments in tax legislation; and
- (b) the enhanced version of the Tools with the following new features:
  - (i) enhancing the English Tagging Tool (Windows Version) to accept the import of financial statements in Microsoft Excel format; and
  - (ii) enriching the selection of currency types to facilitate taxpayers in generating the iXBRL data files for financial statements and tax computations denominated in a more variety of currencies.

31. More details of the IRD Taxonomy Package and the Tools can be found on the dedicated webpages ([https://www.ird.gov.hk/e\\_epf](https://www.ird.gov.hk/e_epf) and [https://www.ird.gov.hk/e\\_ixbrl](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](mailto: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.

### **New Items in Profits Tax Returns**

32. The following new items have been added in the paper Profits Tax Returns this year. If applicable, please provide the required information and data:

- (a) BIR51 (Item 7.1.1): To indicate whether the taxpayer’s account is audited by a Hong Kong practice unit. If applicable, please remind your client to complete Item 7.1.2;

- (b) BIR51 (Item 7.1.2): To state the practising certificate number of the certified public accountant (practising) who signed the Auditor's Report of which the certified copy is filed along the Profits Tax Return. If the Auditor's Report does not contain the practising certificate number of the certified public accountant (practising), please remind your client to request such information from the certified public accountant (practising) concerned or obtain the same from the official website of the Accounting and Financial Reporting Council;
- (c) BIR51 (Items 9.1 to 9.22) and BIR52 (Items 9.1 to 9.10): To indicate the relevant supplementary forms (S1 to S22 for BIR51 or S1 to S5, S15 and S19 to S22 for BIR52) uploaded via the existing eTAX or the e-filing services under the new BTP or TRP after their launch; and
- (d) BIR51 (Item 10.21) and BIR52 (Item 10.20): To state the amount of deduction claimed for leased premises reinstatement costs.

### **Other Matters Requiring Your Attention**

33. 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.

34. 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.

35. To facilitate completion of 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 2025. For details, please refer to “Tax Representatives’ Corner” on the IRD website.

36. 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 Mainland enterprise, a Hong Kong company may be required to provide machinery or plant for the use of the 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.

37. 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 2025.

38. 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**

39. 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 2 May 2025 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**

40. 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”))<sup>5</sup>; 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.

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.”

41. 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.

---

<sup>5</sup> 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 2.

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**

42. All telephone enquiries in respect of the Block Extension Scheme – Profits Tax Return should be directed to the Senior Taxation Officer, Document Processing Centre, Headquarters Unit at telephone number 2594 5173.

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

---

**Bulk Issue and Extended Due Dates**

43. The bulk issue of 2024/25 Tax Return - Individuals will take place on 2 May 2025. For represented cases not involving sole proprietorship business accounts, a block extension for submission of tax returns will be granted to 2 July 2025. For those involving sole proprietorship business accounts (irrespective of accounting date), extension will be granted to 2 October 2025.

44. **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 7 March 2025.** 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 forward the list on or before 2 June 2025. The list of clients should be arranged in order of their file numbers in sequence of the section codes (i.e. 6A1 ... 6B1 ... etc.). The application and the list should be sent to the “Assistant Departmental Secretary, Headquarters Unit” for processing. For notification of 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 7 March 2025 and there have been no subsequent changes**, failing which you may be requested to amend the notification before it can be updated in the Department’s records. 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**

45. 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**

46. 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**

47. 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**

48. 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) ELECTRONIC LODGEMENT OF APPLICATIONS FOR BLOCK EXTENSION THROUGH THE INTERNET**

49. As mentioned in paragraph 4 above, tax representatives are encouraged to lodge applications for block extension electronically in respect of their clients' Profits Tax Returns and Tax Returns – Individuals this year. In order to use the electronic lodgement facility through the existing eTAX before the launch of the new TRP in July 2025, you must register with the Department and obtain a password. An [information leaflet](#) and a [registration form](#) are attached. For enquiries, please call 2594 5137.

50. After the launch of the new TRP, authorized tax representatives who have previously registered for the existing facility can lodge extension applications electronically using their dedicated TRP accounts. You are no longer required to obtain or use the password stated in paragraph 49 separately.

51. After transmission of each lot of applications to the Department through the existing eTAX or TRP (where applicable), you will receive an acknowledgement on the screen with a reference number allotted for the receipt of that transmission by the Department. For the benefit of future reference, tax representatives are recommended to retain the acknowledgement records.



**(D) REGISTRATION FOR E-MAIL SERVICE**

52. The Department publishes new DIPNs 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 DIPN 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](mailto: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.

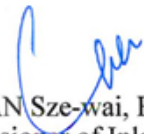
An acknowledgement of successful registration will be issued by e-mail.

**(E) ADEQUATE POSTAGE**

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

**Conclusion**

54. 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 2025

Encls

**Block Extension Scheme**  
**for Lodgement of 2024/25 Profits Tax Returns**  
**Application for Extension**  
**in respect of Returns Issued During the Year**

<b><u>Schedule</u></b>	<b><u>For Departmental File Number Prefixes</u></b>
1	1 to 15, 17 to 21, 24 to 30, 46, 52 and 87
2	31 to 86 (except 46 and 52)
3	22, 23, 95, 97

Note:

Application forms for the various categories of extension requests are available for download on the IRD website. They are in the “Tax Representatives’ Corner” under the menu of “Tax Information – Individuals/Businesses” (<https://www.ird.gov.hk/eng/tax/taxrep.htm>).

**Table of Events for the Lodgement Programme in 2025-26**

<b><u>Date</u></b>	<b><u>Event</u></b>
	<b><u>Profits Tax Returns</u></b>
1 & 2 Apr 2025	Bulk issue of Profits Tax Returns
2 May 2025	Deadline for submitting list of new clients for which your firm was appointed as tax representative on or after 21 February 2025 with “D” & “M” code returns on “Schedule” basis
2 May 2025	Deadline for submitting list of taxpayers (on “Schedule” basis) who have: (i) ceased to be your clients for 2024/25 final assessment purposes; and (ii) changed their accounting dates
2 May 2025	Due date for “N” code returns – “active” files (Note 1)
2 May 2025	Due date for “N” code returns – “inactive” files (Note 1)
2 Jun 2025	Deadline for notifying changes of clients’ details occurring between 2 and 31 May 2025 on “Schedule” basis
15 Aug 2025	Extended due date for “D” code returns (Note 1)
3 Nov 2025	Deadline for submitting further extension list for “M” code current year loss cases (Exceptionally, requests in individual cases may be lodged on or before 17 November 2025)
17 Nov 2025	Extended due date for “M” code returns (Note 1)
2 Feb 2026	Final extended due date for “M” code current year loss cases filed electronically or not  <u>Note 1:</u> A further extension of 1 month will be given upon application if the returns are filed electronically.
	<b><u>Tax Return - Individuals</u></b>
2 May 2025	Bulk issue of Tax Return - Individuals
2 Jun 2025	Deadline for submitting list of clients whom you have commenced or ceased to represent which the Department had not been notified prior to 7 March 2025
2 Jun 2025	Due date for unrepresented cases not involving sole-proprietorship business (Note 2)
2 Jul 2025	Extended due date for represented cases not involving sole-proprietorship business
2 Aug 2025	Due date for unrepresented cases involving sole-proprietorship business (Note 2)
2 Oct 2025	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.



**Electronic Lodgement of Applications  
for Block Extension for Tax Return Submission  
by Tax Representatives through the Internet**

---

1. Electronic lodgement of applications for block extension for tax return submission is an alternative way to submit your applications / notifications for block extension for your clients. This facility is provided at the GovHK website (<https://www.gov.hk/en/business/taxes/profittax/>).
2. To use this facility through the existing eTAX services before the launch of the new Tax Representative Portal (“TRP”) in July 2025, you must register with the Inland Revenue Department. A copy of the guidance notes on the operation of the facility and a password will be provided to you upon registration. You can then gain access to this facility by entering your Business Registration Number and the password.
3. After the launch of the new TRP, authorized tax representatives who have previously registered for the existing facility can lodge extension applications using their dedicated TRP accounts. You are no longer required to obtain or use a password stated in paragraph 2 separately.
4. You can lodge the following categories of extension requests / notifications through the Internet :
  - (a) Extension Request for New Clients;
  - (b) Extension Request for Existing Clients due to Change of Accounting Date Code;
  - (c) Extension Request for Returns 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.
5. The Block Extension Scheme is applicable to both Profits Tax Returns and Tax Returns – Individuals.
6. Full adoption of electronic Block Extension Scheme will take place in April 2026. You are encouraged to lodge block extension applications or notifications electronically this year so as to enhance the efficiency, accuracy and reliability of block extension requests.

**登記表格**  
**REGISTRATION FORM**

致：稅務局  
香港九龍啟德協調道5號稅務中心8樓（電話號碼 2594 5137）  
To: Inland Revenue Department  
8/F Inland Revenue Centre  
5 Concorde Road Kai Tak  
Kowloon Hong Kong (Telephone No. 2594 5137)

**稅務代表經互聯網申請整批延期提交報稅表**  
**Electronic Lodgement of Applications**  
**for Block Extension for Tax Return Submission by Tax Representative through Internet**

本人欲將下列公司登記為上述設施用戶。

I would like to register my firm as a user of the captioned electronic lodgement facility.  
Particulars of my firm are as follows:

公司名稱	:	
Business Name	:	
商業登記號碼	:	
Business Registration No.	:	
有關整批延期的檔案號碼（註）	:	AUD/1 / or U1/REP/
Block Extension Scheme File No. (Note)	:	

本人現授權此登記表格的提交人 \_\_\_\_\_ 先生／太太／女士  
（香港身分證號碼 \_\_\_\_\_）代表本公司索取有關上述設施的用戶密碼。

I hereby authorize the bearer of this registration form, Mr / Mrs / Ms \_\_\_\_\_  
(holder of Hong Kong Identity Card No. \_\_\_\_\_), to obtain the required password  
on behalf of my firm.

本人明白此項設施是作為取代書面提交申請及作出通知的另一選擇，稅務局不會就使用此設施而可能造成的損失或損壞負責。

I understand that this electronic lodgement facility is provided as an alternative means for tax representatives to lodge applications / notifications under the Block Extension Scheme and the Inland Revenue Department accepts no liability whatsoever for any loss or damage which may be incurred by its use.

簽署 Signature	:	
姓名 Name	:	
職級 Designation	:	
公司蓋印 Company Chop	:	
電話號碼 Tel. No.	:	
日期 Date	:	

註：成功登記參加整批延期提交報稅表的稅務代表將獲發有關檔案號碼。請瀏覽稅務局網頁 ([https://www.ird.gov.hk/chi/tax/taxrep\\_rbx.htm](https://www.ird.gov.hk/chi/tax/taxrep_rbx.htm)) 或致電 2594 5137 了解有關登記參加整批延期提交報稅表的手續。

Note: Upon registration for Block Extension Scheme, representatives will be given a Block Extension Scheme file number. Please see the IRD website ([https://www.ird.gov.hk/eng/tax/taxrep\\_rbx.htm](https://www.ird.gov.hk/eng/tax/taxrep_rbx.htm)) or call 2594 5137 for the registration procedures for Block Extension Scheme.

**收集個人資料聲明 Personal Information Collection Statement**

在本表格內及於本局處理你的申請的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》（第486章）豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任（地址為香港郵政總局郵箱132號），同時請註明你於本局的檔案號碼。

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 (Cap. 486), 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.