



## **Circular Letter to Tax Representatives**

### **BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2023/24 TAX RETURNS**

#### **Extended Due Date for 'M' Code Returns for Loss Cases**

Recognising the genuine difficulties being experienced by businesses and practitioners in their operations, the Inland Revenue Department has decided to extend the due date for filing 2023/24 Profits Tax returns for loss cases with Accounting Date Code 'M' (i.e. accounting date falling within 1 January 2024 to 31 March 2024) from 31 January 2025 to 14 February 2025. 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  
15 January 2025