

Table of Events for the Lodgement Programme in 2021-22

| <u>Date</u> | <u>Event</u> |
|--------------------|--|
| | <u>Profits Tax Returns</u> |
| 1 & 7 April 2021 | Bulk issue of Profits Tax returns |
| 3 May 2021 | Deadline for submitting list of new clients for which your firm was appointed as tax representative on or after 1 March 2021 with “N”, “D” & “M” code returns on “Schedule” basis |
| 3 May 2021 | Deadline for submitting list of taxpayers (on “Schedule” basis) who have : (i) ceased to be your clients for 2020/21 final assessment purposes (ii) changed their accounting dates |
| 31 May 2021 | Extended due date for “N” code returns (Note 1) |
| 1 Jun 2021 | Deadline for notifying changes of clients’ details occurring between 3 and 31 May 2021 on “Schedule” basis |
| 16 Aug 2021 | Extended due date for “D” code returns (Note 1) |
| 1 Nov 2021 | Deadline for submitting further extension list for “M” code current year loss cases (Exceptionally, requests in individual cases may be lodged on or before 15 November 2021) |
| 15 Nov 2021 | Extended due date for “M” code returns (Note 1) |
| 31 Jan 2022 | Final extended due date for “M” code current year loss cases filed electronically or not |
| | <u>Note 1:</u> A further 2 weeks extension will be given upon application if the returns are filed electronically. |
| | <u>Tax Return - Individuals</u> |
| 3 May 2021 | Bulk issue of Tax Return - Individuals |
| 3 Jun 2021 | Deadline for submitting list of clients whom you have commenced or ceased to represent which the Department had not been notified prior to 12 March 2021 |
| 3 Jun 2021 | Due date for unrepresented cases not involving sole-proprietorship business (Note 2) |
| 3 Jul 2021 | Extended due date for represented cases not involving sole-proprietorship business |
| 3 Aug 2021 | Due date for unrepresented cases involving sole-proprietorship business (Note 2) |
| 4 Oct 2021 | 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. |