



香港華人會計師公會
The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)
(Incorporated in Hong Kong as a company limited by guarantee)

Mr. Tam Tai Pang, JP
The Commissioner
Inland Revenue Department
Government of the Hong Kong Special Administrative Region
The People's Republic of China

17 February 2022

Dear Sir,

Request for Extension of N Code Filing Deadline

Hong Kong is facing an unprecedented crisis with the latest 5th round of Epidemic. The statistics of infected persons reach over 6,000 (if not higher) persons in one day. In view of the surging increase of positive cases in Hong Kong, many of our clients or our CPA firms have staff members who may be tested positive or who need to stay at home.

As the deadline for the N Code filing of Tax Returns will fall on or around end of April, many members are expressing that they are unable to commence or complete the audits due to client's delay in their accounting works or staff members of CPA firms being absent from their work or offices.

We write to request for a special extension of 2 months (up to 30 June 2022) for the deadline for filing of N Code Profits Tax Returns.

We sincerely hope that you would consider the special circumstances and grant the extension. Should you require more information, please do not hesitate to contact Mr. Parco Wu, President, or Ms. Elizabeth Law, Chairman of our Taxation Committee at 9368 3828.

Yours sincerely,

WU Chun Sing, Parco
President

LAW, Elizabeth
Taxation Committee Chairman

c.c. Hon. Paul MP Chan, GBM, GBS, MH, JP, Financial Secretary
c.c. Hon. Christopher Hui, JP, Secretary for Financial Services and the Treasury