



稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號:

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼: ACI/GEN/30

File No.:

The Society of Chinese Accountants & Auditors
6/F, 88 Lockhart Road
Wanchai
HONG KONG

(Attn: Mr WU Chun-sing, Parco, President, and
Ms Elizabeth LAW, Chairman of Taxation Committee)
(By email to info@scaacpa.org.hk)

電話:

Tel. No.:

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發出日期:

Date of Issue:

2594 5001

2511 7414

cir@ird.gov.hk

28 November 2022

Dear Mr WU and Ms LAW,

Request for Further Extension of Filing Deadline for M Code Cases

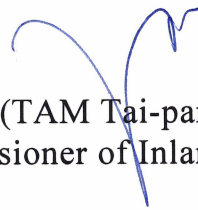
I refer to your letter of 24 November 2022 requesting a further extension of time to file 2021/22 Profits Tax Returns for M Code cases till 31 December 2022. The Department has carefully considered the matter but regrets to advise that the request cannot be acceded to.

As stated in the circular letter to tax representatives issued on 18 March 2022 for the block extension scheme for the filing of 2021/22 tax returns, the extended due date for M Code returns would be 15 November 2022. When setting the extended due date, the Department has tried to balance the needs of businesses and practitioners with our assessment work schedule and revenue collection.

Despite our tight assessment schedule, to show our support to businesses and practitioners in the time of the COVID-19 epidemic, the Department announced on 19 October 2022 a further extension of the due date by 2 weeks to 30 November 2022. I appeal for your understanding that any further extension of time for filing the returns would pose major problems for our work on tax assessment and revenue collection for this financial year.

Taxpayers and their representatives are always encouraged to file profits tax returns as soon as they can. With the experience in filing D Code returns during the COVID-19 epidemic, it is believed that taxpayers and their representatives would be in a better position to adhere to the extended deadline for M Code returns.

Yours sincerely,

A handwritten signature in blue ink, consisting of a large, stylized 'T' followed by a smaller, more fluid stroke.

(TAM Tai-pang)
Commissioner of Inland Revenue