



## **Circular Letter to Tax Representatives**

### **BLOCK EXTENSION SCHEME FOR LODGEMENT OF 2020/21 TAX RETURNS**

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

Recognising the impact of the recent worsening of the COVID-19 pandemic situation on the daily operation of businesses and practitioners, the Inland Revenue Department decided to further extend the due date for filing 2020/21 Profits Tax returns for loss cases with Accounting Date Code 'M' (i.e. accounting date falls within 1 January 2021 to 31 March 2021) from 28 February 2022 to 31 March 2022. Despite this extension, tax representatives are encouraged to file as many returns as possible well before the extended due date.

TAM Tai-pang  
Commissioner of Inland Revenue  
22 February 2022