

Hong Kong Tax Alert

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2026 Issue No. 2

2025/26 profits tax filing season has commenced

On 1 April 2026, the Inland Revenue Department (IRD) issued bulk profits tax returns to taxpayers for the year of assessment 2025/26.

This alert draws your attention to the filing due dates for the 2025/26 profits tax returns and the requirement to notify the IRD of chargeability to tax where applicable.

Taxpayers who have notified the IRD in writing before March 2026 that they are Part 4AA Entities¹ and are mandated to file their profits tax returns electronically from the year of assessment 2025/26 onwards, will automatically enjoy an additional one-month extension to file their returns, except for M-code cases with tax losses.

It is advisable for taxpayers to apply for a Business Account under the new Business Tax Portal (BTP) early and opt to receive IRD's notices through the BTP Business Account. The e-filing of the 2025/26 profits tax returns as well as the filing of the top-up tax notifications and returns by Part 4AA Entities will have to be made through the BTP Business Account (or by their tax representative through the Tax Representative Portal (TRP)).

Clients who have any questions regarding the registration of a BTP Business Account, the filing of their profits tax returns and the supplementary forms to the returns can contact their tax executives.

¹ A "Part 4AA Entity", in relation to a multinational enterprise (MNE) group, means—
(a) a HK constituent entity of the MNE group;
(b) a HK standalone JV of the MNE group;
(c) a HK member of a JV group of the MNE group; or
(d) a Part 4AA stateless constituent entity of the MNE group.

2025/26 tax filing deadlines

The tax filing season for the fiscal year ended 31 March 2026 (i.e., year of assessment 2025/26) has commenced with the IRD's bulk issuance of the relevant profits tax returns (i.e., Form BIR51 for corporations or Form BIR52 for entities other than corporations) on 1 April 2026.

Returns are normally due for filing within one month of their date of issue. However, the IRD has for many years operated a block extension scheme whereby the filing deadline can be extended in instances where a taxpayer is professionally represented. Under the 2025/26 block extension scheme, the filing dates for the bulk returns issued on 1 April 2026 can be extended as follows:

For taxpayers with accounting dates falling between	Extended due date
1 April 2025 - 30 November 2025 (Accounting date code "N")	No extension - due on 4 May 2026 (Monday)
1 December 2025 - 31 December 2025 (Accounting date code "D")	17 August 2026 (Monday)
1 January 2026 - 31 March 2026 - with taxable profits for the year (Accounting date code "M")	16 November 2026 (Monday)
1 January 2026 - 31 March 2026 - with tax losses for the year (Accounting date code "M")	1 February 2027 (Monday)

Further extension of one month for electronic filing of the 2025/26 profits tax returns

Part 4AA Entities are mandated to file their profits tax returns, including the supplementary forms, tax computations and other supporting documents such as audited financial statements, electronically in full (i.e., semi e-filing allowed to other taxpayers not applicable to them).

An additional one-month extension will be granted for their e-filing of the 2025/26 profits tax returns. The extension will be granted automatically for those who have notified the IRD in writing of their status as Part 4AA Entities before March 2026.

Part 4AA Entities that have not informed the IRD of their status as such before March 2026 and continue to receive the 2025/26 profits tax returns in paper form will however need to apply for the additional one-month extension.

Part 4AA Entities are, however, allowed to furnish their profits tax returns in paper form for a particular year of assessment under one of the specified circumstances or conditions below:

- (1) The entity is being wound-up pursuant to the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32) or is being amalgamated pursuant to the Companies Ordinance (Cap. 622);
- (2) The entity has no record in Business Register;
- (3) The entity has notified Companies Registry or Business Registration Office of its date of cessation;
- (4) The accounting period of the entity's financial statement to be submitted with the profits tax return exceeds 12 months;
- (5) The profits tax return for the year of assessment 2025/26 is issued on or before 31 March 2026; or
- (6) The submission is re-filing of the profits tax return which had been previously e-filed but subsequently found invalid.

To promote voluntary electronic filing (including semi e-filing) by non-Part 4AA Entities, the IRD will, on receiving an application that is made at least seven working days before the returns are otherwise due for submission, grant a further extension of one month if professionally represented taxpayers are to e-file their 2025/26 profits tax returns through the BTP.

An additional extension of one month will be counted from the date immediately after the extended due date as indicated above or the normal due date of the return, whichever is the later.

It should however be noted that the extended due date of 1 February 2027 for filing M-code cases with tax losses would not be further extended, even if e-filing is adopted for such cases.

Notification of chargeability where no tax return has been issued

Taxpayers who are not issued with a tax return but nonetheless have profits chargeable to tax for any year of assessment (before the set-off of losses brought forward) are required to notify the IRD of their chargeability. The notification is required to be in writing, addressed to the Commissioner of Inland Revenue and submitted within four months after the end of the basis period for the year of assessment concerned.

It should be noted that a taxpayer's basis period for a year of assessment depends on their accounting year-end date. As a result, the time limit for taxpayers to inform the IRD of chargeability will vary. For example, Company A (with an accounting year ended on 31 December 2025) and Company B (with an accounting year ended on 31 March 2026) will be required to inform the IRD of their chargeability for the year of assessment 2025/26 on or before 30 April 2026 and 31 July 2026 respectively (i.e., within four months of their respective year-end dates).

Failure to inform the IRD of chargeability within the stipulated time frame, without reasonable excuse, will render a taxpayer liable to a fixed fine of up to HK\$10,000 and potentially a penalty of up to three times the tax involved for each offence.

However, there is no need for a taxpayer to inform the IRD of chargeability if the taxpayer has been filing tax returns annually and could reasonably expect that, in the normal course of events, the IRD would issue a return in the current year. Conversely, if a chargeable taxpayer has previously been advised by the IRD that a profits tax return will no longer be issued on an annual basis, or the taxpayer has recently commenced business, the CIR must be notified of chargeability within the stipulated period.

Supplementary forms to the tax returns must be filed electronically

Regardless of whether a tax return is filed in paper form or electronically, the supplementary forms to the return (i.e., S1 to S22) are required to be filed electronically.

If a taxpayer needs to file any supplementary forms, they must download the relevant form from the IRD website (www.ird.gov.hk/e_pfr) and fill in the relevant form electronically. After completion, the taxpayer must export the filled form to XML file and upload the XML file via the e-filing services under the BTP or the TRP for submission.

Where a tax return is filed in paper form, the taxpayer is also required to print a paper Control List (IR1477) containing details of the XML files uploaded and the QR code generated by the BTP or the TRP for submission together with the return in paper form. The paper Control List must be signed by the same person signing the tax return.

Items 9.1 to 9.22 of BIR51 and Items 9.1 to 9.10 of BIR52 indicate the relevant supplementary forms (S1 to S22 for BIR51 or S1 to S5, S15 and S19 to S22 for BIR52) to be uploaded via the BTP or the TRP.

Registration for and notices through the BTP Business Account

It is advisable for taxpayers to apply for a Business Account under the new Business Tax Portal (BTP) early and opt to receive IRD's notices through the BTP Business Account. The e-filing of the 2025/26 profits tax returns as well as the filing of the top-up tax notifications and returns by Part 4AA Entities will have to be made through the BTP Business Account (or by their tax representative through the TRP).

The IRD will issue a written notice requiring Part 4AA Entities to furnish their 2025/26 profits tax returns electronically via the BTP within 2 months from the date of the notice, if not extended. The written notice will be issued to the taxpayers electronically via their BTP Business Account, or in paper form if a BTP Business Account has not yet been registered.

For taxpayers who are not Part 4AA Entities but have indicated their intention to e-file their tax returns and opted to receive IRD's notices electronically through their BTP Business Account, the written notice will be issued to the taxpayers via the message box of their BTP Business Account. No profits tax return will be issued to these taxpayers in paper form.

New items included in the tax returns

Two new items have been added to the 2025/26 profits tax return:

Items	Changes
3.9 and 3.9.1	To indicate whether the taxpayer is a Part 4AA Entity who is mandated to file the return in the form of an electronic record; and whether the taxpayer is qualified for filing the return in paper form under the specified circumstances or conditions.
10.20	To state the amount of foreign tax paid claimed as a unilateral tax credit.

Clients who have any questions regarding the registration of a BTP Business Account, the filing of their profits tax returns and the supplementary forms can contact their tax executives.

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