

IRD issues profits tax, property tax and employer's returns for 2024-25

The Inland Revenue Department (IRD) today (April 1) issued about 230 000 profits tax returns, 120 000 property tax returns and 330 000 employer's returns for the year of assessment 2024-25, and will issue about 2.66 million tax returns for individuals on May 2. Taxpayers and employers are generally required to file their returns within one month from the date of issue of the returns. For cases with tax representatives appointed, the deadlines for filing returns are set out in the [Block Extension Letter posted on the IRD's website](#).

The IRD is committed to promoting tax digitalisation and has been enhancing the functions of electronic tax filing to help taxpayers and raise the efficiency, reliability and accuracy of return filing.

The IRD encourages taxpayers to file their tax returns through [eTAX](#) which allows individuals to use "[iAM Smart](#)" to log in and sign their tax returns (signing is only applicable to holders of "iAM Smart" accounts with the digital signing function). Taxpayers may visit the IRD's website for [frequently asked questions and answers on how to complete tax returns](#) and [guidance on electronic filing of employer's returns](#).

Profits tax payers are also urged to file tax returns electronically together with supporting documents (including financial statements and profits tax computations) in inline eXtensible Business Reporting Language (iXBRL) format. The IRD provides the IRD Taxonomy Package (the Taxonomy) and the IRD iXBRL Data Preparation Tools (the Tools) to help taxpayers in preparing the required iXBRL data files. The Taxonomy and the Tools have been further enhanced this year, including upgrading the English Windows Tagging Tool to accept the import of financial statements in Microsoft Excel format, and allowing the generation of the required iXBRL data files denominated in a more variety of currencies.

Taxpayers may visit the [dedicated webpage on the IRD's website](#) for downloading the latest version of the Taxonomy and the Tools free of charge and details of their enhanced features. For enquiries in relation to the iXBRL filing requirements and the use of the Tools, taxpayers may contact the IRD by email: ixbri_reporting@ird.gov.hk or using the [IRD's e-Appointment system](#) to book a specific timeslot for making enquiries on phone.

The IRD reminds taxpayers and employers to pay sufficient postage to ensure timely delivery if they submit their returns by mail. Underpaid mail items will not be accepted by the IRD. Postage rates are available on [Hongkong Post's website](#).