

# Relief measures: Tax payment deadline automatically extended by three months

The Chief Executive announced yesterday (April 8) that to ease the financial burden and cash flow of businesses and individuals arising from COVID-19, tax payment deadlines for salaries tax, personal assessment and profits tax demand notes for the year of assessment 2018/19 which fall between April to June of this year are automatically extended by three months.

The Inland Revenue Department announced today (April 9) that if taxpayers for salaries tax, personal assessment and profits tax have already settled the first payment in accordance with the demand note for the year of assessment 2018/19, the deadline for the second payment is automatically extended for three months from the date specified on the demand note.

The above relief measure is not applicable to taxpayers who have to settle their tax liabilities before departing Hong Kong, taxpayers paying property tax and taxpayers who have been approved to pay their taxes by instalments.

Relevant examples and FAQ have been uploaded to the website of the Inland Revenue Department ([www.ird.gov.hk/eng/tax/extension.htm](http://www.ird.gov.hk/eng/tax/extension.htm)).