



Hong Kong Tax Newsflash

Continuation of relief measure: Waiver of surcharges for payment of tax by instalments



On 22 June 2022, the Inland Revenue Department (IRD) announced that it will continue to provide a relief measure for taxpayers who encounter financial difficulties in settling their tax bills on time for the year of assessment 2021/22. The relief measure was first introduced by the IRD in late 2019 to waive surcharges on tax payment by instalments for the year of assessment 2018/19 and extended to the years of assessment 2019/20 and 2020/21.

Taxpayers who encounter financial difficulties in settling their taxes for the year of assessment 2021/22 on time may apply to the IRD for payment by instalments before the due dates stated in the demand notes. Provided the taxpayers pay their taxes according to the approved instalment plans, no surcharge will be imposed for a maximum period of one year counting from the respective due dates. The measure is applicable for settlement of Salaries Tax, Profits Tax and Personal Assessment demand notes for the year of assessment 2021/22 issued between April 2022 and May 2023.

The relief measure is further extended to demand notes issued for the years of assessment 2018/19 to 2020/21 as follows:

Year of assessment	Date of issue of demand note
2018/19	From December 2019 to May 2023
2019/20	From August 2020 to May 2023
2020/21	From May 2021 to May 2023

The above support measure is not applicable to Property Tax demand notes and individuals who have to settle their tax liabilities before departing Hong Kong.

Taxpayers who need to apply for payment of tax by instalments, please refer to the [IRD's website](#) for the application details.

For details of the previous relief measures on waiver of surcharges for instalment settlement of demand notes, please refer to our [Hong Kong Tax Newsflash \(Issue 107\)](#), [Hong Kong Tax Newsflash \(Issue 127\)](#) and [Hong Kong Tax Newsflash \(Issue 142\)](#).

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