



Hong Kong Tax Newsflash

New IRD service portals for e-filing

Hong Kong | Tax & Business Advisory | 8 May 2025 | Issue 238

The Inland Revenue Department (IRD) will launch three interconnected portals under eTAX services in July 2025: the Individual Tax Portal (ITP), the Business Tax Portal (BTP) and the Tax Representative Portal (TRP). These portals will offer a wide range of electronic services for individuals, businesses and service agents.

New tax portals under eTAX

- Individual Tax Portal (ITP)

The ITP will provide the services under the existing eTAX system with enhanced functionalities for individual taxpayers. It allows taxpayers to submit tax returns electronically, keep track of their tax position, make request for amending assessment, apply for holdover of provisional tax, receive notifications on return filing, tax assessment and tax payment, and communicate with the IRD. Mobile App will be available.

- Business Tax Portal (BTP)

The BTP is a new electronic platform dedicated for businesses, enabling them to submit tax returns online, view their e-filed tax returns and tax assessments issued, request to amend an assessment, and communicate with the IRD on other tax-related matters. It will also provide a channel for e-filing of Employers' returns and conducting matters relating to stamp duty, certificate of resident status and business registration.

- Tax Representative Portal (TRP)

The TRP is a new electronic platform designed specifically for service agents (including tax representatives, company secretaries and service providers), enabling them to access and manage their clients' tax-related matters electronically.

The BTP and TRP have already been pre-launched for businesses and service agents to register their dedicated accounts. Business taxpayers need to register for BTP business accounts before appointing service agents to handle the tax matters on their behalf. The IRD has published guidance and demonstration videos on its website¹ to assist with the accounts registration process.

¹ [IRD : Business Tax Portal \(BTP\)](#) and [IRD : Tax Representative Portal \(TRP\)](#)

Mandatory e-filing of profits tax returns

The requirement for mandatory e-filing of profits tax returns has been incorporated into the draft legislation² for the global minimum tax and Hong Kong Minimum Top-up Tax regimes. Specifically, it mandates a Hong Kong constituent entity, a Hong Kong joint venture and a stateless constituent entity³ of an in-scope multinational enterprise (MNE) group, which meets the revenue threshold⁴ under the regimes for the corresponding and preceding fiscal year, to file their profits tax returns in an electronic form starting from the year of assessment 2025/26. Once the mandatory e-filing requirement applies to an entity or a permanent establishment, it will continue to apply for every subsequent year of assessment.

Entities not within the scope of the mandatory requirement may opt for voluntary e-filing or file their profits tax returns in semi-electronic or paper mode in the meantime. Regardless of the mode of filing, all supplementary forms must be completed electronically and uploaded through the existing eTAX system during the transitional period, and through the BTP or TRP after their launch in July.

Actions required

For MNE groups that fall within the scope of global minimum tax and Hong Kong Minimum Top-up Tax regimes, they should register for BTP accounts and appoint tax representatives (if any) to handle their tax matters at the earliest convenience in view of the mandatory e-filing requirement for the year of assessment 2025/26.

For other business taxpayers, they are also encouraged to register for BTP accounts to handle their tax matters electronically going forward. In particular, all supplementary forms must be uploaded to the BTP or TRP after their launch⁵. This will ensure a smooth transition and allow them to take advantage of the portal's features for managing tax returns, assessments and other tax-related matters. The IRD's ultimate goal is to implement full-scale mandatory e-filing of profits tax returns by 2030.

Our observations

Since April 2023, the IRD has introduced a voluntary e-filing system for profits tax returns, allowing taxpayers to submit their returns together with supporting documents, including financial statements and tax computations in iXBRL format, via eTAX system. Currently, individuals or representatives are required to use their own personal eTAX accounts to handle the tax affairs of the entities they represent. To keep pace with the development in international tax administration and information technology, the IRD has developed these three new tax portals to suit different needs of businesses, tax representatives and individuals.

These developments reflect the IRD's commitment to enhancing the efficiency and accessibility of tax services, aligning with global trends in digital transformation. The introduction of the new tax portals will enable businesses and service agents to manage their and their clients' tax and business affairs more conveniently and efficiently.

² Please refer to the [Committee Stage Amendments](#) to the Inland Revenue (Amendment) (Minimum Tax for Multinational Enterprise Groups) Bill 2024.

³ as defined under the global minimum tax and Hong Kong Minimum Top-up Tax regimes

⁴ Annual revenue of EUR 750 million or more in the consolidated financial statements of the ultimate parent entity

⁵ Supplementary forms uploaded under the existing eTAX during the transitional period but not yet submitted will be migrated to the new BTP and TRP after their launch.

The mandatory e-filing of profits tax returns by in-scope MNE groups marks the second phase of the IRD's e-filing project, with the ultimate goal of implementing full-scale mandatory e-filing of profits tax returns by 2030. Taxpayers should act accordingly, i.e. setting up BTP business accounts and appointing service agents if appropriate.

Tax Newsflash is published for the clients and professionals of Deloitte Touche Tohmatsu. The contents are of a general nature only. Readers are advised to consult their tax advisors before acting on any information contained in this newsletter.

Authors

Doris Chik

Tax Partner

+852 2852 6608

dchik@deloitte.com.hk

Carmen Cheung

Senior Tax Manager

+852 2740 8660

carmcheung@deloitte.com.hk

Kiwi Fung

Tax Manager

+852 2258 6162

kifung@deloitte.com.hk

For more information, please contact:

Tax & Business Advisory

Southern Region Leader

Jennifer Zhang

Tax Partner

+86 20 2885 8608

jenzhang@deloitte.com.cn

Southern Region Deputy Leader

Raymond Tang

Tax Partner

+852 2852 6661

raytang@deloitte.com.hk



About Deloitte

Deloitte China provides integrated professional services, with our long-term commitment to be a leading contributor to China's reform, opening-up and economic development. We are a globally connected firm with deep roots locally, owned by our partners in China. With over 20,000 professionals across 31 Chinese cities, we provide our clients with a one-stop shop offering world-leading audit, tax and consulting services.

We serve with integrity, uphold quality and strive to innovate. With our professional excellence, insight across industries, and intelligent technology solutions, we help clients and partners from many sectors seize opportunities, tackle challenges and attain world-class, high-quality development goals.

The Deloitte brand originated in 1845, and its name in Chinese (德勤) denotes integrity, diligence and excellence. Deloitte's global professional network of member firms now spans more than 150 countries and territories. Through our mission to make an impact that matters, we help reinforce public trust in capital markets, enable clients to transform and thrive, empower talents to be future-ready, and lead the way toward a stronger economy, a more equitable society and a sustainable world.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.