

# IMPORTANT DATES

2016-2017

JANUARY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31  
FEBRUARY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28  
MARCH 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31  
APRIL 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30  
MAY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31  
JUNE 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30  
JULY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31  
AUGUST 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31  
SEPTEMBER 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30  
OCTOBER 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31  
NOVEMBER 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30  
DECEMBER 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31



30 29 28 27 26 25 24 23 22 21 20 19 18 17 16 15 14 13 12 11 10 9 8 7 6 5 4 3 2 1

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## JULY 2016

### **By 15<sup>th</sup> July**

- Payment of the third instalment for Advertising Structure Fee.

### **By 20<sup>th</sup> July**

- Submission of monthly/quarterly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A / Coin Operated Machine).

### **\*By 31<sup>st</sup> July**

- Submission of APS statement and payment of tax by companies for quarter ending 30<sup>th</sup> April 2016.
  - Submission of return and payment of tax by companies with accounting year ending in January 2016.
  - Remittance of Passenger Fee/Passenger Solidarity Levy.
  - Electronic PAYE / TDS return and remittance of tax withheld.
  - Electronic VAT Return and Payment of Tax.
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## AUGUST 2016

### **\*By 15<sup>th</sup> August**

- Submission of Return of Employees (ROE) to MRA.
- Statement of Emoluments to employees.
- Annual TDS Return.

### **\*By 20<sup>th</sup> August**

- Submission of monthly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A / Coin Operated Machine).

### **By 31<sup>st</sup> August**

- Submission of APS statement and payment of tax by companies for quarter ending 31<sup>st</sup> May 2016.
- Submission of return and payment of tax by companies with accounting year ending in February 2016.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Electronic VAT Return and Payment of Tax.

## SEPTEMBER 2016

### By 20<sup>th</sup> September

- Submission of monthly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A / Coin Operated Machine).

### By 30<sup>th</sup> September

- Submission of APS statement and payment of tax by companies for quarter ending 30<sup>th</sup> June 2016.
  - Submission of return and payment of tax by companies with accounting year ending in March 2016.
  - Submission of Annual Returns and payment of tax for Individuals.
  - Remittance of Passenger Fee/Passenger Solidarity Levy.
  - Electronic PAYE / TDS return and remittance of tax withheld.
  - Electronic VAT Return and Payment of Tax.
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## OCTOBER 2016

### \*By 15<sup>th</sup> October

- Payment of the last instalment for Advertising Structure Fee.
- Submission of annual returns and payment of tax electronically for individual.

### \*By 20<sup>th</sup> October

- Submission of monthly/ quarterly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A / Coin Operated Machine).

### By 31<sup>st</sup> October

- Submission of APS statement and payment of tax by companies for quarter ending 31<sup>st</sup> July 2016.
- Submission of return and payment of tax by companies with accounting year ending in April 2016.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Electronic VAT Return and Payment of Tax.

## NOVEMBER 2016

### **\*By 20<sup>th</sup> November**

- Submission of monthly/quarterly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A/ Coin Operated Machine).

### **By 30<sup>th</sup> November**

- Submission of APS statement and payment of tax by companies for quarter ending 31<sup>st</sup> August 2016.
  - Submission of return and payment of tax by companies with accounting year ending in May 2016.
  - Remittance of Passenger Fee /Passenger Solidarity Levy.
  - Electronic PAYE / TDS return and remittance of tax withheld.
  - Electronic VAT Return and Payment of Tax.
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## DECEMBER 2016

### **By 20<sup>th</sup> December**

- Submission of monthly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and subcontractors.
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A/ Coin Operated Machine).

### **By 28<sup>th</sup> December**

- Submission of CPS Statement & Payment of tax for quarter ending 30<sup>th</sup> September 2016 by individuals.
- Submission of APS statement and payment of tax by companies for quarter ending 30<sup>th</sup> September 2016.
- Submission of return and payment of tax by companies with accounting year ending in June 2016.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Electronic VAT Return and Payment of Tax.

## JANUARY 2017

### **\*By 14<sup>th</sup> January**

- Payment of Rum and Liquor Licence.

### **\*By 15<sup>th</sup> January**

- Payment of first instalment for advertising structure fee.
- Submission of Companies Return for accounting year ending in June 2016 with no tax liabilities

### **By 20<sup>th</sup> January**

- Submission of monthly/ quarterly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A/ Coin Operated Machine).

### **By 31<sup>st</sup> January**

- Submission of APS for quarter ending 31<sup>st</sup> October 2016 by companies.
  - Submission of return and payment of tax by companies with accounting year ending in July 2016.
  - Remittance of Passenger Fee/Passenger Solidarity Levy.
  - Electronic PAYE / TDS return and remittance of tax withheld.
  - Electronic VAT Return and Payment of Tax.
  - Advertising Structure Fee in one sum.
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## FEBRUARY 2017

### **By 20<sup>th</sup> February**

- Submission of monthly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A/ Coin Operated Machine).

### **By 28<sup>th</sup> February**

- Submission of APS for quarter ending 30<sup>th</sup> November 2016 by companies.
- Submission of return and payment of tax by companies with accounting year ending in August 2016.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Electronic VAT Return and Payment of Tax.

## MARCH 2017

### **By 20<sup>th</sup> March**

- Submission of monthly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A / Coin Operated Machine).

### **By 31<sup>st</sup> March**

- Submission of CPS Statement & Payment of tax for quarter ending 31<sup>st</sup> December 2016 by individuals.
  - Submission of APS for quarter ending 31<sup>st</sup> December 2016 by companies.
  - Submission of return and payment of tax by companies with accounting year ending in September 2016.
  - Remittance of Passenger Fee/Passenger Solidarity Levy.
  - Electronic PAYE / TDS return and remittance of tax withheld.
  - Electronic VAT Return and Payment of Tax.
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## APRIL 2017

### **\*By 15<sup>th</sup> April**

- Payment of second instalment for Advertising Structure Fee.

### **By 20<sup>th</sup> April**

- Submission of monthly/ quarterly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A / Coin Operated Machine).

### **\*By 30<sup>th</sup> April**

- Submission of APS for quarter ending 31<sup>st</sup> January 2017 by companies.
- Submission of return and payment of tax by companies with accounting year ending October 2016.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Electronic VAT Return and Payment of Tax.

## MAY 2017

### **\*By 20<sup>th</sup> May**

- Submission of monthly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A/ Coin Operated Machine).

### **By 31<sup>st</sup> May**

- Submission of APS for quarter ending 28<sup>th</sup> February 2017 by companies.
  - Submission of return and payment of tax by companies with accounting year ending in November 2016.
  - Remittance of Passenger Fee/Passenger Solidarity Levy.
  - Electronic PAYE / TDS return and remittance of tax withheld.
  - Electronic VAT Return and Payment of Tax.
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## JUNE 2017

### **By 20<sup>th</sup> June**

- Submission of monthly VAT return and payment of tax.
- Monthly PAYE return & Payment of tax withheld by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
- Electronic Gaming Return (Limited Pay-out Machine / Casino / Gaming House A/ Coin Operated Machine).

### **By 28<sup>th</sup> June**

- Submission of CPS Statement & Payment of tax for quarter ending 31<sup>st</sup> March 2017 by individuals.
- Submission of APS for quarter ending 31<sup>st</sup> March 2017 by companies.
- Submission of return and payment of tax by companies with accounting year ending in December 2016.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Electronic VAT Return and Payment of Tax.

\*(Note: where the date for submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the return and the payment may be made on the following working day)

\*\*Where the company's accounting period ends in June 2016, the return should reach MRA on or before:

- i. 28<sup>th</sup> December 2016 together with payment where tax is payable
- ii. 15<sup>th</sup> January 2016 where no tax is payable
- iii. 31<sup>st</sup> January 2016 where a company required to submit an APS Statement for the third quarter, opts to submit an APS Statement for the fourth quarter and submits APS Statements for both quarters



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