

IMPORTANT DATES

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	29		
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 15th July

- Payment of the third instalment for Advertising Structure Fee.

By 20th 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 31st July

- Submission of APS statement and payment of tax by companies for quarter ending 30th 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 15th August

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

*By 20th 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 31st August

- Submission of APS statement and payment of tax by companies for quarter ending 31st 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 20th 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 30th September

- Submission of APS statement and payment of tax by companies for quarter ending 30th 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 15th October

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

*By 20th 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 31st October

- Submission of APS statement and payment of tax by companies for quarter ending 31st 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 20th 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 30th November

- Submission of APS statement and payment of tax by companies for quarter ending 31st 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 20th 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 28th December

- Submission of CPS Statement & Payment of tax for quarter ending 30th September 2016 by individuals.
- Submission of APS statement and payment of tax by companies for quarter ending 30th 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 14th January**

- Payment of Rum and Liquor Licence.

***By 15th 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 20th 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 31st January

- Submission of APS for quarter ending 31st 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 20th 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 28th February

- Submission of APS for quarter ending 30th 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 20th 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 31st March

- Submission of CPS Statement & Payment of tax for quarter ending 31st December 2016 by individuals.
 - Submission of APS for quarter ending 31st 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 15th April

- Payment of second instalment for Advertising Structure Fee.

By 20th 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 30th April

- Submission of APS for quarter ending 31st 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 20th 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 31st May

- Submission of APS for quarter ending 28th 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 20th 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 28th June

- Submission of CPS Statement & Payment of tax for quarter ending 31st March 2017 by individuals.
- Submission of APS for quarter ending 31st 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.

By 30th June

- 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. 28th December 2016 together with payment where tax is payable
- ii. 15th January 2016 where no tax is payable
- iii. 31st 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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