



FAQs

ADVANCED PAYMENT SYSTEM (APS)

May 2025

TABLE OF CONTENTS

What is Advance Payment System (APS)?	1
Who is liable to APS?	1
What is the obligation to file APS Statement?	1
What is an APS Quarter?	1
What is the due date for the submission of APS Statement and payment of tax?	2
How to calculate the chargeable income of an APS Quarter?	2
How is tax calculated for an APS Quarter?	3
Should a company having paid tax under APS file its Annual Return?	3
Is there any penalty for late payment of tax under APS?	3

The contents of this guide are for information purposes only.

© Mauritius Revenue Authority

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, including photocopying and recording without the written permission of the copyright holder, application for which should be addressed to the publisher.

ADVANCED PAYMENT SYSTEM

1. What is Advance Payment System (APS)?

APS is a system whereby every company is required to file quarterly APS Statements electronically and to pay tax, if any, in accordance thereof.

2. Who is liable to APS?

APS is applicable to companies, unit trust schemes, collective investment schemes, cells of a protected cell company, foundations, trusts (other than trusts having made a declaration of non-residence), non-resident sociétés, companies treated as non-resident in Mauritius and any société holding a Global Business Licence under the Financial Services Act 2007 which has opted to be liable to income tax.

3. What is the obligation to file APS Statement?

An APS statement should be submitted to the Director-General by every company where, in respect of the preceding accounting year, the company's gross income exceeded 10 million rupees and it had a chargeable income.

4. What is an APS Quarter?

The APS quarter of a company depends on its accounting year and is given in the table below:

Quarter Income for period

APS Quarter	Income For Period
First	3 months commencing on the first day of the accounting year
Second	3 months immediately following the end of the first quarter
Third	3 months immediately following the end of the second quarter

5. What is the due date for the submission of APS Statement and payment of tax?

The APS Statement and payment of tax, if any, should reach MRA within 3 months from the end of the month in which the APS quarter ends.

However,

- a. where the APS quarter ends in March, the due date for submission of the APS Statement and payment of tax for that quarter shall be 2 days, excluding Saturdays and public holidays, before the end of June;
- b. where the APS quarter ends in September, the due date for submission of the APS Statement and payment of tax for that quarter shall be 2 days, excluding Saturdays and public holidays, before the end of December;
- c. where a company's accounting year ends in June and it has submitted APS Statements for the third and fourth quarters of an accounting year, the due date for submission of an APS Statement and payment of tax for the first quarter of the succeeding accounting year shall be 31 January following the end of that quarter.

6. How to calculate the chargeable income of an APS Quarter?

The chargeable income of a company in respect of an APS quarter may, at the option of the company, be computed in accordance with either **Method A** or **Method B**:

Method A: The chargeable income is deemed to be 25% of the chargeable income of the company for the accounting year ending on the date immediately preceding the commencement of that quarter.

Method B: The chargeable income is the difference between the gross income and the allowable deductions for that quarter including any loss brought forward from the accounting year immediately preceding that quarter or from the previous quarter, as the case may be. Where the company opts for **Method B** and there is a loss for the quarter, the company will then deduct that loss in the APS Statement of the next quarter of the accounting year.

7. How is Tax calculated for an APS Quarter?

The income tax payable in respect of an APS Quarter is calculated, at the option of the company, at the rate of 15% on the chargeable income or 3% on chargeable income attributable to export arrived at under either **Method A** or **Method B**.

The amount of TDS to which the company has been subject in respect of payments received during the current quarter should be deducted from the tax payable for that quarter.

8. Should a company having paid tax under APS file its Annual Return?

Tax paid under APS is a provisional payment.

Any company having paid tax under APS should file its annual return and pay any tax payable in accordance with the return, after deducting any tax already paid under APS or withheld under the Tax Deduction at Source.

9. Is there any penalty for late payment of tax under APS?

Yes, in case of late payment of tax under APS, a **penalty of 5%** and **interest at the rate of 0.5% per month or part of the month** during which the tax remains unpaid will become due.

10. What should I do if I have any queries or I need further information on APS?

For any additional information, please consult MRA website: **www.mra.mu** or phone MRA Helpdesk on **207 6000** or email at **headoffice@mra.mu**



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius
T: +230 207 6000 | F: +230 211 8099 | E: headoffice@mra.mu | W: www.mra.mu

