

IMPORTANT DATES

JUL 2021 - JUN 2022



JULY 2021

By 15th July

- Payment of the third instalment for Advertising Structure Fee.

By 20th July

- Payment of Environment Protection Fee.
 - Monthly return of Tax Deducted at Source (TDS) with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted (other than through electronic).
 - Electronic Gaming Return*, Amusement Machines.
 - VAT Special Levy on Banks whose accounting year ends in February 2021.
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AUGUST 2021

By Monday 02nd August

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 April 2021.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in January 2021.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic submission Joint PAYE & CSG/NSF return for June 2021 and payment of tax withheld.
- Electronic submission of VAT Return for month of June 2021 and quarter ended 30 June 2021 and Payment of Tax, if any.
- Electronic submission of monthly return of TDS for June 2021 and payment of Tax deducted.

By Monday 09th August

- National Lottery.

By Monday 16th August

- Submission of Return of Employees (ROE) to MRA for income year ended 30 June 2021.
- Statement of Emoluments to employees.
- Annual TDS Return for income year ended 30 June 2021.
- Return of Dividends for income year ended 30 June 2021.
- Statement of Financial Transactions for income year ended 30 June 2021.
- Statement of Foreign Currency Transactions for income year ended 30 June 2021.
- Statement of Life Insurance Premium for income year ended 30 June 2021.

By Friday 20th August

- Payment of Environment Protection Fee for month of July 2021.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, and payments to service providers, contractors & subcontractors and Payment of TDS deducted for July 2021.
- Electronic Gaming Return, Amusement Machines for July 2021.

By Tuesday 31st August

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 May 2021.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in Feb 2021.
- Remittance of Passenger Fee/Passenger Solidarity Levy for the month of July 2021.
- Electronic submission of Joint PAYE & CSG/NSF return and payment of tax withheld for the month of July 2021.
- Electronic submission of VAT Return for July 2021 and Payment of Tax.
- Electronic submission of Statement for Purchases of Goods & Services for the income year ending 30 June 2021.
- Electronic submission of monthly Return of TDS and payment of Tax deducted for the month of July 2021.
- VAT Special Levy on Banks whose accounting year ends in March 2021.

SEPTEMBER 2021

By Monday 20th September

- Payment of Environment Protection Fee for August 2021.
- Submission of monthly return of Tax Deducted at Source (TDS) with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted for August 2021.
- Electronic Gaming Return*, Amusement Machines for August 2021.

By Thursday 30th September

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 June 2021.
 - Electronic submission of return and payment of tax by companies with accounting year ending in March 2021.
 - Submission of Annual Returns and payment of tax for Individuals for income year ended 30 June 2021.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for August 2021.
 - Joint electronic PAYE & CSG/NSF return and payment of tax withheld for August 2021.
 - Electronic submission of VAT Return for August 2021 and Payment of Tax.
 - Electronic submission of monthly return of TDS and payment of Tax deducted for August 2021.
 - Annual return of income for resident société for income year ended 30 June 2021 (Year of Assessment 2021/2022)
 - Annual return of income of a deceased person's estate (succession) for income year ended 30 June 2021 (Year of Assessment 2021/2022).
 - VAT Special Levy on Banks whose accounting year ends in April 2021.
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OCTOBER 2021

By Friday 15th October

- Payment of Advertising Structure Fee for the fourth quarter of the year 2021.
- Electronic submission of annual returns and Payment of Tax electronically for individuals for income year ended 30 June 2021.

By Wednesday 20th October

- Payment of Environment Protection Fee for September 2021.
 - Monthly return of Tax Deducted at Source (TDS) with regard to royalties, rent, and payments to service providers, contractors & subcontractors and Payment of TDS deducted for September 2021.
 - Electronic Gaming Return*, Amusement Machines for September 2021
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NOVEMBER 2021

By Wednesday 03rd November

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 July 2021.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in April 2021.
- Remittance of Passenger Fee/Passenger Solidarity Levy for September 2021.
- Electronic submission of Joint PAYE & CSG/NSF return and payment of tax withheld for September 2021.
- Electronic submission of VAT Return for September 2021 and Payment of Tax.
- Electronic submission of monthly Return of TDS and payment of Tax deducted for month of September 2021.
- VAT Special Levy on Banks whose accounting year ends in May 2021.

By Monday 08th November

- National lottery

By Monday 22nd November

- Payment of Environment Protection Fee for October 2021.
- Monthly return of Tax Deducted at Source (TDS) with regard to royalties, rent, and payments to service providers, contractors & subcontractors and Payment of TDS deducted for October 2021.
- Electronic Gaming Return, Amusement Machines for October 2021.

By Tuesday 30th November

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31st August 2021
 - Electronic submission of return and Payment of Tax by companies with accounting year ending in May 2021.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for the month of October 2021.
 - Electronic submission of Joint PAYE & CSG/NSF return and payment of tax withheld for October 2021.
 - Electronic submission of VAT Return for October 2021 and Payment of Tax, if any
 - VAT Special Levy on Banks whose accounting year ends in June 2021.
 - Electronic submission of Monthly return of TDS and payment of Tax deducted for October 2021.
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DECEMBER 2021

By Monday 20th December

- Payment of Environment Protection Fee for November 2021.
- Monthly return of Tax Deducted at Source (TDS) with regard to royalties, rent, and payments to service providers, contractors & subcontractors and Payment of TDS deducted for November 2021.
- Electronic Gaming Return*, Amusement Machines for November 2021.

By Wednesday 29th December

- Submission of CPS Statement and Payment of Tax for quarter ending 30th September 2021 by individuals.
- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 September 2021.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in June 2021.
- Remittance of Passenger Fee/Passenger Solidarity Levy for November 2021.
- Electronic submission of Joint PAYE & CSG/NSF return and payment of tax withheld for November 2021.
- Electronic submission of VAT Return for November 2021 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for November 2021.
- VAT Special Levy on Banks whose accounting year ends in July 2021.

By Friday 31st December

- Application for waiver of penalty and interests under Tax Arrears Settlement Scheme (TASS) for those entities falling under SME.
- Payment of arrears under Tax Arrears Settlement Scheme (TASS) by Non-SME.

JANUARY 2022

By Friday 14th January

- Payment of Rum and Liquor Licence.

By Monday 17th January

- Payment of advertising structure fee for the first quarter of year 2022.
- Electronic submission of Companies Return for accounting year ending in June 2022 with no tax liabilities or loss is declared.

By Thursday 20th January

- Payment of Environment Protection Fee for the month of December 2021.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, and payments to service providers, contractors & subcontractors and Payment of TDS deducted for December 2021.
- Electronic Gaming Return*, Amusement Machines for December 2021.

By Monday 31st January

- Electronic submission of return and Payment of Tax by companies with accounting year ending in July 2021.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for December 2021.
 - Submission of Joint electronic PAYE & CSG/NSF return and payment of tax withheld for December 2021.
 - Electronic submission of VAT Return for month of December 2021 and quarter ending 31 Dec 2021 and Payment of Tax, if any
 - Advertising Structure Fee in one sum (yearly).
 - Electronic submission of Return of TDS and payment of Tax deducted for December 2021.
 - VAT Special Levy on Banks whose accounting year ends in August 2021.
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FEBRUARY 2022

By Tuesday 08th February

- National Lottery

By Monday 21st February

- Payment of Environment Protection Fee for January 2022.
- 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) for January 2022.
- Electronic Gaming Return*, Amusement Machines for January 2022.

By Monday 28th February

- Electronic submission of return and Payment of Tax by companies with accounting year ending in August 2021.
- Remittance of Passenger Fee/Passenger Solidarity Levy for January 2022.
- Electronic submission of Joint PAYE & CSG/NSF return and payment of tax withheld for January 2022.
- Electronic submission of VAT Return for January 2022 and Payment of Tax..
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for January 2022.
- VAT Special Levy on Banks whose accounting year ends in September 2021.

MARCH 2022

By Tuesday 22nd March

- Payment of Environment Protection Fee for February 2022.
- Monthly return of Tax Deducted at Source with regard to royalties, rent, and payments to service providers, contractors & subcontractors and Payment of TDS deducted for February 2022.
- Electronic Gaming Return*, Amusement Machines for February 2022.

By Thursday 31st March

- Electronic submission of return and Payment of Tax by companies with accounting year ending in September 2021.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for February 2022.
 - Electronic submission of Joint electronic PAYE & CSG/NSF return and payment of tax withheld for February 2022.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for February 2022.
 - Electronic submission of VAT Return for February 2022 and Payment of Tax, if any.
 - Electronic submission of Monthly Return of TDS and payment of Tax deducted for February 2022.
 - VAT Special Levy on Banks whose accounting year ends in October 2021.
 - Electronic submission of APS for the quarter ending 31 December 2021 by companies
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APRIL 2022

By Friday 15th April

- Payment of Advertising Structure Fee for the second quarter of year 2022.

By Wednesday 20th April

- Payment of Environment Protection Fee for March 2022.
 - Monthly return of Tax Deducted at Source with regard to royalties, rent, and payments to service providers, contractors & subcontractors and Payment of TDS deducted for March 2022.
 - Electronic Gaming Return*, Amusement Machines for March 2022.
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MAY 2022

By Monday 02nd May

- Electronic submission of return and Payment of Tax by companies with accounting year ending October 2021.
- Remittance of Passenger Fee/Passenger Solidarity Levy for March 2022.
- Electronic submission of Joint PAYE & CSG/NSF return and payment of tax withheld for March 2022.
- Electronic submission of PRGF Return and Payment of PRGF contributions for March 2022.
- Electronic submission of VAT Return for the month of March 2022 and quarter ending 31 March 2022 and Payment of Tax
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for March 2022.
- VAT Special Levy on Banks whose accounting year ends in November 2021.

By Monday 09th May

- National Lottery.

By Friday 20th May

- Payment of Environment Protection Fee for April 2022.
- Electronic Gaming Return*, Amusement Machines for April 2022.

By Tuesday 31st May

- Electronic submission of annual return and Payment of Tax by companies with accounting year ending in November 2021.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for April 2022.
 - Electronic submission of Joint PAYE & CSG/NSF return and payment of tax withheld for April 2022.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for April 2022.
 - Electronic submission of VAT Return for April 2022 and Payment of Tax.
 - Electronic submission of Monthly Return of TDS and payment of Tax deducted for April 2022.
 - VAT Special Levy on Banks whose accounting year ends in December 2021.
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JUNE 2022

By Monday 20th June

- Payment of Environment Protection Fee for May 2022.
- Monthly Return of TDS with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted for May 2022.
- Electronic Gaming Return*, Amusement Machines for May 2022.

By Tuesday 28th June

- Electronic submission of APS for quarter ending 31 March 2022 by companies.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in December 2021.
- Remittance of Passenger Fee/Passenger Solidarity Levy for May 2022.
- Electronic submission of Joint PAYE & CSG/NSF return and payment of tax withheld for May 2022.
- Electronic submission of PRGF Return and Payment of PRGF contributions for May 2022.
- Electronic submission of VAT Return for May 2022 and Payment of Tax.
- VAT Special Levy on Banks whose accounting year ends in January 2022.
- Electronic submission of monthly return of TDS and payment of Tax deducted for May 2022.
- Payment of arrears under Tax Arrears Settlement Scheme (TASS) by those falling under SME.

*(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 2021, the return should reach MRA on or before:

- i. 29th December 2021 together with payment where tax is payable.
- ii. 17th January 2022 where no tax is payable or loss is declared.
- iii. 31st January 2022 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.

