

IMPORTANT DATES

for income year 2017-2018



JULY 2017

By 16th July

- Payment of the third instalment for Advertising Structure Fee.

By 20th July

- Submission of monthly (June 2017)/ quarterly (April to June 2017) VAT Return and Payment of Tax by cheque/cash/direct debit.
- 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 2017.
 - Submission of return and Payment of Tax by companies with accounting year ending in January 2017.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Electronic PAYE / TDS return and remittance of tax withheld.
 - Submission of VAT Return for June 2017 and quarter ended 30 June 2017 electronically and Payment of Tax electronically.
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AUGUST 2017

By 15th August

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

By 21st August

- Submission of monthly VAT Return for July 2017 and Payment of Tax by cheque/cash/direct debit.
- 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 2017.
- Submission of return and Payment of Tax by companies with accounting year ending in February 2017.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Submission of VAT Return for July 2017 electronically and Payment of Tax electronically.
- Submission of Statement for Purchases of Goods & Services for the income year ending 30th June 2017.

SEPTEMBER 2017

By 20th September

- Submission of monthly VAT Return for August 2017 and Payment of Tax by cheque/cash/direct debit
 - 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).
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OCTOBER 2017

By 2nd October

- Submission of APS statement and Payment of Tax by companies for quarter ending 30th June 2017.
- Submission of return and Payment of Tax by companies with accounting year ending in March 2017.
- 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.
- Submission of VAT Return for August 2017 electronically and Payment of Tax electronically

By 16th 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 (September 2017)/ quarterly (July to September 2017) VAT Return and Payment of Tax by cheque/cash/direct debit
- 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 2017.
- Submission of return and Payment of Tax by companies with accounting year ending in April 2017.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Submission of VAT Return for September 2017 electronically and Payment of Tax electronically.

NOVEMBER 2017

By 20th November

- Submission of monthly (October 2017) VAT Return and Payment of Tax by cheque/cash/direct debit.
- 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 2017.
 - Submission of return and Payment of Tax by companies with accounting year ending in May 2017.
 - Remittance of Passenger Fee /Passenger Solidarity Levy.
 - Electronic PAYE / TDS return and remittance of tax withheld.
 - Submission of VAT Return for October 2017 electronically and Payment of Tax electronically.
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DECEMBER 2017

By 20th December

- Submission of monthly (November 2017) VAT Return and Payment of Tax by cheque/cash/direct debit.
- 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 27th December

- Submission of CPS Statement & Payment of Tax for quarter ending 30th September 2017 by individuals.
- Submission of APS statement and Payment of Tax by companies for quarter ending 30th September 2017.
- Submission of return and Payment of Tax by companies with accounting year ending in June 2017.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Submission of VAT Return for November 2017 electronically and Payment of Tax electronically.

JANUARY 2018

By 15th 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 2017 with no tax liabilities

By 22nd January

- Submission of monthly (December 2017)/ quarterly (October to December 2017) VAT Return and Payment of Tax by cheque/cash/direct debit.
 - 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).
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FEBRUARY 2018

By 2nd February

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

By 20th February

- Submission of monthly (January 2018) VAT Return and Payment of Tax by cheque/cash/direct debit.
- 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 2017 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in August 2017.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Submission of VAT Return for January 2018 electronically and Payment of Tax electronically.

MARCH 2018

By 20th March

- Submission of monthly (February 2018) VAT Return and Payment of Tax by cheque/cash/direct debit.
 - 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).
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APRIL 2018

By 2nd April

- Submission of CPS Statement & Payment of Tax for quarter ending 31st December 2017 by individuals.
- Submission of APS for quarter ending 31st December 2017 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in September 2017.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Submission of VAT Return for February 2018 electronically and Payment of Tax electronically.

By 16th April

- Payment of second instalment for Advertising Structure Fee.

By 20th April

- Submission of monthly (March 2018)/ quarterly (January to March 2018) VAT Return and Payment of Tax by cheque/cash/direct debit.
- 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 2018 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending October 2017.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Submission of VAT Return for March 2018 electronically and Payment of Tax electronically.

MAY 2018

By 21st May

- Submission of monthly (April 2018) VAT Return and Payment of Tax by cheque/cash/direct debit.
- 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 2018 by companies.
 - Submission of return and Payment of Tax by companies with accounting year ending in November 2017.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Electronic PAYE / TDS return and remittance of tax withheld.
 - Submission of VAT Return for April 2018 electronically and Payment of Tax electronically.
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JUNE 2018

By 20th June

- Submission of monthly (May 2018) VAT return and payment of tax by cheque/cash/direct debit.
- 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 27th June

- Submission of CPS Statement & Payment of Tax for quarter ending 31st March 2018 by individuals.
- Submission of APS for quarter ending 31st March 2018 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in December 2017.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE / TDS return and remittance of tax withheld.
- Submission of VAT Return for May 2018 electronically and Payment of Tax electronically.

*(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 2017, the return should reach MRA on or before:

- i. 27th December 2017 together with payment where tax is payable.
- ii. 15th January 2018 where no tax is payable.
- iii. 2nd February 2018 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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