

IMPORTANT DATES



for income year
2018-2019

JULY 2018

By 16th July

- Payment of the third instalment for Advertising Structure Fee.

By 20th July

- Submission of monthly (June 2018)/ quarterly (April to June 2018) VAT Return and Payment of Tax by cheque/cash.
- Joint monthly PAYE & NPF/NSF return and Payment of Tax withheld by employers (other than through electronic).
- 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 (Limited Pay-out Machine / Casino / Gaming House A/ Coin Operated Machine), Amusement Machines.

By 31st July

- Submission of APS statement and Payment of Tax by companies for quarter ending 30th April 2018.
 - Submission of return and Payment of Tax by companies with accounting year ending in January 2018.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for June 2018 and quarter ended 30 June 2018 electronically and Payment of Tax electronically.
 - Monthly Return of TDS and electronic payment of Tax deducted.
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AUGUST 2018

By 7th August

- National Lottery.

By 16th August

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

By 20th August

- Submission of monthly VAT Return for July 2018 and Payment of Tax by cheque/cash.
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines.

By 31st August

- Submission of APS statement and Payment of Tax by companies for quarter ending 31st May 2018.
- Submission of return and Payment of Tax by companies with accounting year ending in February 2018.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for July 2018 electronically and Payment of Tax electronically.
- Submission of Statement for Purchases of Goods & Services for the income year ending 30th June 2018.
- Monthly Return of TDS and electronic payment of Tax deducted.

SEPTEMBER 2018

By 20th September

- Submission of monthly VAT Return for August 2018 and Payment of Tax by cheque/cash
 - Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines.
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OCTOBER 2018

By 01st October

- Submission of APS statement and Payment of Tax by companies for quarter ending 30th June 2018.
- Submission of return and Payment of Tax by companies with accounting year ending in March 2018.
- Submission of Annual Returns and Payment of Tax for Individuals.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for August 2018 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

By 15th October

- Payment of the last instalment for Advertising Structure Fee.
- Submission of annual returns and Payment of Tax electronically for individuals.

By 22nd October

- Submission of monthly (September 2018)/ quarterly (July to September 2018) VAT Return and Payment of Tax by cheque/cash
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators

By 31st October

- Submission of APS statement and Payment of Tax by companies for quarter ending 31st July 2018.
- Submission of return and Payment of Tax by companies with accounting year ending in April 2018.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for September 2018 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

NOVEMBER 2018

By 8th November

- National Lottery.

By 20th November

- Submission of monthly (October 2018) VAT Return and Payment of Tax by cheque/cash.
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators.

By 30th November

- Submission of APS statement and Payment of Tax by companies for quarter ending 31st August 2018.
 - Submission of return and Payment of Tax by companies with accounting year ending in May 2018.
 - Remittance of Passenger Fee /Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for October 2018 electronically and Payment of Tax electronically.
 - Monthly Return of TDS and electronic payment of Tax deducted.
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DECEMBER 2018

By 20th December

- Submission of CPS Statement and Payment of Tax for quarter ending 30th September 2018 by individuals.
- Submission of monthly (November 2018) VAT Return and Payment of Tax by cheque/cash/ direct debit.
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators.

By 27th December

- Submission of CPS Statement & Payment of Tax electronically for quarter ending 30th September 2018 by individuals electronically.
- Submission of APS statement and Payment of Tax by companies for quarter ending 30th September 2018.
- Submission of return and Payment of Tax by companies with accounting year ending in June 2018.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for November 2018 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

JANUARY 2019

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 2018 with no tax liabilities or loss is declared.

By 22nd January

- Submission of monthly (December 2018)/ quarterly (October to December 2018) VAT Return and Payment of Tax by cheque/cash.
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators.

By 31st January

- Submission of APS for quarter ending 31st October 2018 by companies.
 - Submission of return and Payment of Tax by companies with accounting year ending in July 2018.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for December 2018 and quarter ending 31 Dec 2018 electronically and Payment of Tax electronically.
 - Advertising Structure Fee in one sum (yearly).
 - Monthly Return of TDS and electronic payment of Tax deducted.
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FEBRUARY 2019

By 7th February

- National Lottery.

By 20th February

- Submission of monthly (January 2019) VAT Return and Payment of Tax by cheque/cash.
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators.

By 28th February

- Submission of APS for quarter ending 30th November 2018 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in August 2018.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for January 2019 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

MARCH 2019

By 20th March

- Submission of CPS Statement & Payment of Tax for quarter ending 31st December 2018.
 - Submission of monthly (February 2019) VAT Return and Payment of Tax by cheque/cash.
 - Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators.
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APRIL 2019

By 01st April

- Submission of CPS Statement & Payment of Tax electronically for quarter ending 31st December 2018 by individuals.
- Submission of APS for quarter ending 31st December 2018 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in September 2018.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for February 2019 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

By 15th April

- Payment of second instalment for Advertising Structure Fee.

By 22nd April

- Submission of monthly (March 2019)/ quarterly (January to March 2019) VAT Return and Payment of Tax by cheque/cash.
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators.

By 30th April

- Submission of APS for quarter ending 31st January 2019 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending October 2018.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for March 2019 and quarter ending 31 March 2019 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

MAY 2019

By 7th May

- National Lottery.

By 20th May

- Submission of monthly (April 2019) VAT Return and Payment of Tax by cheque/cash.
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators.

By 31st May

- Submission of APS for quarter ending 28th February 2019 by companies.
 - Submission of return and Payment of Tax by companies with accounting year ending in November 2018.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for April 2019 electronically and Payment of Tax electronically.
 - Monthly Return of TDS and electronic payment of Tax deducted.
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JUNE 2019

By 20th June

- Submission of CPS Statement & Payment of Tax for quarter ending 31st March 2019.
- Submission of monthly (May 2019) VAT return and payment of tax by cheque/cash.
- Joint monthly PAYE & NPF/NSF return and 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), Amusement Machines, Hotel Casino Operators.

By 26th June

- Submission of CPS Statement & Payment of Tax electronically for quarter ending 31st March 2019 by individuals.
- Submission of APS for quarter ending 31st March 2019 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in December 2018.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for May 2019 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

*(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 2018, the return should reach MRA on or before:

- i. 27th December 2018 together with payment where tax is payable.
- ii. 15th January 2019 where no tax is payable or loss is declared.
- iii. 31st January 2019 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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