

MRA Important Dates 2012

January 2012

***By 14th January**

-Payment of Rum and Liquor Licence.

*(Note :when 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)

By 20th January

-Submission of monthly/quarterly VAT return and payment of tax.

-Remittance of PAYE collections by employers (other than through electronic).

-Payment of Environment Protection Fee.

-Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 31st January

-Submission of APS for quarter ending 31 October 2011 by companies.

-Submission of return and payment of tax by companies with accounting year ending 31 July 2011.

-Remittance of Passenger Fee/Passenger Solidarity Levy.

-Electronic PAYE return and remittance of tax withheld.

-Submission of Electronic Vat Return

-Payment of Advertising Structure Fee (Billboard Fee).

February 2012

***By 20th February**

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

*(Note :when 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)

By 29th February

- Submission of APS for quarter ending 30 November 2011 by companies.
- Submission of return and payment of tax by companies with accounting year ending 31 August 2011
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Electronic Vat Return.

March 2012

By 20th March

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

***By 31st March**

- Submission of APS for quarter ending 31 December 2011 by companies
- Submission of return and payment of tax by companies with accounting year ending 30 September 2011
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Annual Returns and payment of tax for Individuals.
- Registration for VAT under VAT Registration Incentive Scheme (VRIS).
- Submission of Electronic Vat Return

*(Note :when 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).

April 2012

By 15th April

-Submission of Annual Returns and payment of tax through internet banking by Individuals

By 20th April

-Submission of monthly/quarterly VAT return and payment of tax.

-Remittance of PAYE collections by employers (other than through electronic).

-Payment of Environment Protection Fee.

-Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 30th April

-Submission of APS for quarter ending 31 January 2012 by companies.

-Submission of return and payment of tax by companies with accounting year ending 31 October 2011

-Remittance of Passenger Fee/Passenger Solidarity Levy.

-Electronic PAYE return and remittance of tax withheld.

-Submission of Electronic Vat Return

May 2012

***By 20th May**

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

*(Note :when 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).

By 31st May

- Submission of APS for quarter ending 29 February 2012 by companies.
- Submission of return and payment of tax by companies with accounting year ending 30 November 2011
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Electronic Vat Return.

June 2012

By 20th June

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

***By 30th June**

- Submission of CPS Statement & Payment of tax for quarter ending 31 March 2012 by individuals.
- Submission of APS for quarter ending 31 March 2012 by companies.
- Submission of return and payment of tax by companies with accounting year ending 31 December 2011.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Submission of Electronic Vat Return.
- Electronic PAYE return and remittance of tax withheld.
- Submission of VAT returns under VAT Registration Incentive Scheme (VRIS).
- Agreement for settlement of debt under Tax arrears Settlement Scheme (TASS).
- Income Disclosure under Voluntary Disclosure of Income Arrangement (VDIA).
- Application for Review of Assessment by Panel under Expeditious Dispute Resolution of Tax (EDRT).

*(Note :when 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).

July 2012

By 20th July

- Submission of monthly/quarterly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 31st July

- Submission of APS statement and payment of tax by companies for quarter ending 30 April 2012.
- Submission of return and payment of tax by companies with accounting year ending 31 January 2012.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Electronic Vat Return.

August 2012

***By 20th August**

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

*(Note :when 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).

By 31st August

- Submission of APS statement and payment of tax by companies for quarter ending 31 May 2012.
- Submission of return and payment of tax by companies with accounting year ending 29 February 2012.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Electronic Vat Return

September 2012

***By 20th September**

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

**(Note :when 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).*

***By 30th September**

- Submission of CPS statement and payment of tax by individuals for quarter ending 30 June 2012.
- Submission of APS statement and payment of tax by companies for quarter ending 30 June 2012.
- Submission of return and payment of tax by companies with accounting year ending 31 March 2012.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Electronic Vat Return.
- Payment of tax arrears under Tax Arrears Settlement Scheme (TASS).

**(Note :when 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).*

October 2012

***By 20th October**

- Submission of monthly/quarterly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

**(Note :when 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).*

By 31st October

- Submission of APS statement and payment of tax by companies for quarter ending 31 July 2012.
- Submission of return and payment of tax by companies with accounting year ending 30 April 2012.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Electronic Vat Return.

November 2012

By 20th November

- Submission of monthly/quarterly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 30th November

- Submission of APS statement and payment of tax by companies for quarter ending 31 August 2012.
- Submission of return and payment of tax by companies with accounting year ending 30 May 2012.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Electronic Vat Return.

December 2012

By 20th December

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 27th December

- Submission of CPS Statement & Payment of tax for quarter ending 30 September 2012 by individuals.
- Submission of APS statement and payment of tax by companies for quarter ending 30 September 2012.
- Submission of return and payment of tax by companies with accounting year ending 30 June 2012.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Submission of Electronic Vat Return.

