

# IMPORTANT DATES

JUL 2023 - JUN 2024



**By Friday 14<sup>th</sup> July**

- Electronic submission of Companies Return for accounting year ending in December 2023 with no tax liabilities or loss is declared.

**By Monday 17<sup>th</sup> July**

- Payment of Advertising Structure Fee for the third quarter of the year 2023.

**By Thursday 20<sup>th</sup> 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 Returns\* for June 2023.
- VAT Special Levy on Banks whose accounting year ends in February 2023.
- Tax on winnings\*\*

**By Monday 31<sup>st</sup> July**

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 April 2023.
  - Electronic submission of return and Payment of Tax by companies with accounting year ending in January 2023.
  - Remittance of Passenger Fee/Passenger Solidarity Levy.
  - Electronic submission Joint PAYE & Social Contribution (CSG)/NSF return for June 2023 and payment of tax withheld.
  - Electronic submission of PRGF Return and Payment of PRGF contributions for June 2023.
  - Electronic submission of VAT Return for month of June 2023 and quarter ended 30 June 2023 and Payment of Tax, if any.
  - Electronic submission of monthly return of TDS for June 2023 and payment of Tax deducted.
  - Annual Contribution Return Category Private Household (01 July 2022 to 30 June 2023).
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**By Monday 07<sup>th</sup> August**

- National Lottery and Loterie Vert.

**By Tuesday 15<sup>th</sup> August**

- Submission of Return of Employees (ROE) to MRA for income year ended 30 June 2023.
- Statement of Emoluments to employees.
- Annual TDS Return for income year ended 30 June 2023.
- Return of Dividends for income year ended 30 June 2023.
- Statement of Life Insurance Premium for income year ended 30 June 2023.
- Statement of Donations for income year ended 30 June 2023 (by approved Charitable Institutions).
- Statement of Financial Transactions for income year ended 30 June 2023.
- Statement of Foreign Currency Transactions for income year ended 30 June 2023.

**By Monday 21<sup>st</sup> August**

- Payment of Environment Protection Fee for month of July 2023.
- 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 2023.
- Electronic Gaming Returns\* for July 2023.
- Tax on winnings\*\*

## **By Thursday 31<sup>st</sup> August**

- Annual Contribution Return by self-employed (July 2023 to June 2024)
  - Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 May 2023.
  - Electronic submission of return and Payment of Tax by companies with accounting year ending in Feb 2023.
  - Remittance of Passenger Fee/Passenger Solidarity Levy for the month of July 2023.
  - Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for the month of July 2023.
  - Electronic submission of PRGF Return and Payment of PRGF contributions for July 2023.
  - Electronic submission of VAT Return for July 2023 and Payment of Tax.
  - Electronic submission of Statement for Purchases of Goods & Services for the income year ending 30 June 2023.
  - Electronic submission of monthly Return of TDS and payment of Tax deducted for the month of July 2023.
  - VAT Special Levy on Banks whose accounting year ends in March 2023.
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## **SEPTEMBER 2023**

### **By Thursday 21<sup>st</sup> September**

- Payment of Environment Protection Fee for August 2023.
  - 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 2023.
  - Electronic Gaming Returns\* for August 2023.
  - Tax on winnings\*\*
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## **OCTOBER 2023**

### **By Monday 02<sup>nd</sup> October**

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 June 2023.
- Electronic submission of return and payment of tax by companies with accounting year ending in March 2023.
- Remittance of Passenger Fee/Passenger Solidarity Levy for August 2023.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for August 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for August 2023.
- Electronic submission of VAT Return for August 2023 and Payment of Tax.
- Electronic submission of monthly return of TDS and payment of Tax deducted for August 2023.
- Annual return of income for resident société for income year ended 30 June 2023 (Year of Assessment 2023/2024).
- Annual return of income of a deceased person's estate (succession) for income year ended 30 June 2023 (Year of Assessment 2023/2024).
- VAT Special Levy on Banks whose accounting year ends in April 2023.

### **By Monday 16<sup>th</sup> October**

- Payment of Advertising Structure Fee for the fourth quarter of the year 2023.
- Electronic submission of annual returns and Payment of Tax electronically for individuals for income year ended 30 June 2023.

### **By Friday 20<sup>th</sup> October**

- Payment of Environment Protection Fee for September 2023.
- 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 2023.
- Electronic Gaming Returns\* for September 2023.
- Tax on winnings\*\*

### **By Tuesday 31<sup>st</sup> October**

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 July 2023.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in April 2023.
- Remittance of Passenger Fee/Passenger Solidarity Levy for September 2023.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for September 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for September 2023.
- Electronic submission of VAT Return for month of September 2023 and quarter ending 30 September 2023 and Payment of Tax, if any.
- Electronic submission of monthly Return of TDS and payment of Tax deducted for month of September 2023.
- VAT Special Levy on Banks whose accounting year ends in May 2023.

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## **NOVEMBER 2023**

### **By Tuesday 07<sup>th</sup> November**

- National Lottery and Loterie Vert.

### **By Monday 20<sup>th</sup> November**

- Payment of Environment Protection Fee for October 2023.
- 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 2023.
- Electronic Gaming Returns\* for October 2023.
- Tax on winnings\*\*

### **By Thursday 30<sup>th</sup> November**

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 August 2023
- Electronic submission of return and Payment of Tax by companies with accounting year ending in May 2023.
- Remittance of Passenger Fee/Passenger Solidarity Levy for the month of October 2023.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for October 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for October 2023.
- Electronic submission of VAT Return for October 2023 and Payment of Tax, if any.
- VAT Special Levy on Banks whose accounting year ends in June 2023.
- Electronic submission of Monthly return of TDS and payment of Tax deducted for October 2023.

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## **DECEMBER 2023**

### **By Wednesday 20<sup>th</sup> December**

- Payment of Environment Protection Fee for November 2023.
- 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 2023.
- Electronic Gaming Returns\* for November 2023.
- Tax on winnings\*\*

### **By Wednesday 27<sup>th</sup> December**

- Submission of CPS Statement and Payment of Tax for quarter ending 30 September 2023 by individuals.
- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 September 2023.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in June 2023.
- Remittance of Passenger Fee/Passenger Solidarity Levy for November 2023.

- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for November 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for November 2023.
- Electronic submission of VAT Return for November 2023 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for November 2023.
- VAT Special Levy on Banks whose accounting year ends in July 2023.

### **By Sunday 31<sup>st</sup> December**

- Application for waiver of penalty and interests under Tax Arrears Settlement Scheme (TASS).

## **JANUARY 2024**

### **By Monday 15<sup>th</sup> January**

- Payment of Rum and Liquor Licence for the year 2024.
- Payment of advertising structure fee for the first quarter of year 2024.
- Electronic submission of Companies Return for accounting year ending in June 2023 with no tax liabilities or loss is declared.

### **By Monday 22<sup>nd</sup> January**

- Payment of Environment Protection Fee for the month of December 2023.
- 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 2023.
- Electronic Gaming Returns\* for December 2023.
- Tax on winnings\*\*

### **By Wednesday 31<sup>st</sup> January**

- Electronic submission of return and Payment of Tax by companies with accounting year ending in July 2023.
- Remittance of Passenger Fee/Passenger Solidarity Levy for December 2023.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for December 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for December 2023.
- Electronic submission of VAT Return for month of December 2023 and quarter ending 31 Dec 2023 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 2023.
- VAT Special Levy on Banks whose accounting year ends in August 2023.

## **FEBRUARY 2024**

### **By Wednesday 07<sup>th</sup> February**

- National Lottery and Loterie Vert.

### **By Tuesday 20<sup>th</sup> February**

- Payment of Environment Protection Fee for January 2024.
- 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 2024.
- Electronic Gaming Returns\* for January 2024.
- Tax on winnings\*\*

### **By Thursday 29<sup>th</sup> February**

- Electronic submission of return and Payment of Tax by companies with accounting year ending in August 2023.

- Remittance of Passenger Fee/Passenger Solidarity Levy for January 2024.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for January 2024.
- Electronic submission of PRGF Return and Payment of PRGF contributions for January 2024.
- Electronic submission of VAT Return for January 2024 and Payment of Tax.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for January 2024.
- VAT Special Levy on Banks whose accounting year ends in September 2023.

## MARCH 2024

### By Wednesday 20<sup>th</sup> March

- Payment of Environment Protection Fee for February 2024.
- 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 2024.
- Electronic Gaming Returns\* for February 2024.
- Tax on winnings\*\*

## APRIL 2024

### By Monday 01<sup>st</sup> April

- Electronic submission of return and Payment of Tax by companies with accounting year ending in September 2023.
- Submission of CPS Statement and Payment of Tax for quarter ending Dec 2023 by individuals.
- Remittance of Passenger Fee/Passenger Solidarity Levy for February 2023.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for February 2024.
- Electronic submission of PRGF Return and Payment of PRGF contributions for February 2024.
- Electronic submission of VAT Return for February 2024 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for February 2024.
- VAT Special Levy on Banks whose accounting year ends in October 2023.
- Electronic submission of APS for the quarter ending 31 December 2023 by companies.
- Payment of arrears under Tax Arrears Settlement Scheme (TASS).

### By Monday 15<sup>th</sup> April

- Payment of Advertising Structure Fee for the second quarter of year 2024.

### By Monday 22<sup>nd</sup> April

- Payment of Environment Protection Fee for March 2024.
- 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 2024.
- Electronic Gaming Returns\* for March 2024.
- Tax on winnings\*\*

### By Tuesday 30<sup>th</sup> April

- Electronic submission of return and Payment of Tax by companies with accounting year ending October 2023.
- Remittance of Passenger Fee/Passenger Solidarity Levy for March 2024.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for March 2024.
- Electronic submission of PRGF Return and Payment of PRGF contributions for March 2024.
- Electronic submission of VAT Return for the month of March 2024 and quarter ending 31 March 2024 and Payment of Tax.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for March 2024.
- VAT Special Levy on Banks whose accounting year ends in November 2023.

## MAY 2024

### By Tuesday 07<sup>th</sup> May

- National Lottery and Loterie Vert.

### By Monday 20<sup>th</sup> May

- Payment of Environment Protection Fee for April 2024.
- Electronic Gaming Returns\* for April 2024.
- Tax on winnings\*\*

### By Friday 31<sup>st</sup> May

- Electronic submission of annual return and Payment of Tax by companies with accounting year ending in November 2023.
  - Remittance of Passenger Fee/Passenger Solidarity Levy for April 2024.
  - Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for April 2024.
  - Electronic submission of PRGF Return and Payment of PRGF contributions for April 2024.
  - Electronic submission of VAT Return for April 2024 and Payment of Tax.
  - Electronic submission of Monthly Return of TDS and payment of Tax deducted for April 2024.
  - VAT Special Levy on Banks whose accounting year ends in December 2023.
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## JUNE 2024

### By Thursday 20<sup>th</sup> June

- Payment of Environment Protection Fee for May 2024.
- Monthly Return of TDS with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted for May 2024.
- Electronic Gaming Returns\* for May 2024.
- Tax on winnings\*\*

### By Wednesday 26<sup>th</sup> June

- Electronic submission of APS for quarter ending 31 March 2024 by companies.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in December 2023.
- Submission of CPS Statement and Payment of Tax for quarter ending March 2024 by individuals.
- Remittance of Passenger Fee/Passenger Solidarity Levy for May 2024.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for May 2024.
- Electronic submission of PRGF Return and Payment of PRGF contributions for May 2024.
- Electronic submission of VAT Return for May 2024 and Payment of Tax.
- VAT Special Levy on Banks whose accounting year ends in January 2024.
- Electronic submission of monthly return of TDS and payment of Tax deducted for May 2024.

(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 2023, the return should reach MRA on or before:

- 29<sup>th</sup> December 2023 together with payment where tax is payable.
- 17<sup>th</sup> January 2024 where no tax is payable or loss is declared.
- 31<sup>st</sup> January 2024 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.

\* Gaming House, Casino, Hotel Casino, Gaming Machine, Amusement Machine, Limited Payout Machine

\*\* Casino, Gaming House, National Lottery, Loterie Vert, Hotel Casino.



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