

DEFERMENT OF TAX PAYMENT (APS/CPS) RENEWAL OF TAX ARREARS SETTLEMENT SCHEME (TASS)

The Mauritius Revenue Authority hereby informs the public that the following measures have been taken to assist taxpayers and employers in improving their cash flow by deferring tax payments under the **Advance Payment System (APS)**, the **Current Payment System (CPS)**, and by renewing the **Tax Arrears Settlement Scheme (TASS)** which provides for full or 80% waiver of penalties and interests on all tax arrears due.

- **Advance Payment System (APS)**

The last date for the submission of APS Statements and payment of the corresponding tax by companies for any quarter where the due date falls in November 2020, and up to May 2021, is being deferred to **28 June 2021**.

Companies whose accounting period ends in November 2020 are not required to submit an APS Statement for the third quarter ended in August 2020. They will have to submit their annual income tax return by **31 May 2021**.

- **Current Payment System (CPS)**

Individual taxpayers are not required to submit CPS Statements where the due date falls in December 2020, March 2021 and June 2021. The tax payable shall be paid at the time of submission of annual income tax returns in **September/October 2021**.

- **Tax Arrears Settlement Scheme (TASS)**

Where tax arrears, outstanding as at 31 October 2020, under an assessment issued or a return submitted on or before 31 October 2020 under the Income Tax Act, the VAT Act and the Gambling Regulatory Authority Act, are fully paid by a person on or before 31 December 2021, any penalty and interest included in the tax arrears will be fully waived, provided that an application for the waiver is made to the MRA on or before **30 June 2021**.

Taxpayers having assessments pending before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council, and who wish to take advantage of the scheme, may do so by withdrawing the case before these institutions.

Where the arrears, outstanding as at 31 October 2020, consist of Training Levy and/or surcharges payable under the Human Resource Development Act, the surcharges shall be reduced by 80 per cent provided that an application for the reduction is made to the MRA on or before **30 June 2021** and the outstanding Training Levy along with the balance of surcharges is paid on or before **31 March 2022**.

For further information, employers/self-employed individuals may visit MRA's website: www.mra.mu or phone the MRA helpdesk on **207 6000** during office hours.

