

## DEADLINE FOR SUBMISSION OF TAX RETURNS & APPLICATION FOR TAX ARREARS SETTLEMENT SCHEME (TASS)

The Mauritius Revenue Authority (MRA) reminds the public that the deadline for the submission of the following returns and payment of tax, if any, is **28 June 2021**.

### • **Advance Payment System (APS)**

APS statements and payment of the tax by companies for any quarter ended in August 2020, and up to quarter ended in March 2021.

Payment of the 2<sup>nd</sup> instalment of tax under APS by companies operating in the tourism industry and having opted to pay tax under APS, for quarters ended in October 2019 and up to September 2020, in two equal instalments. The 1<sup>st</sup> instalment was payable on or before 29 December 2020.

### • **Corporate Tax**

Payment of the 2<sup>nd</sup> instalment of corporate tax by companies operating in the tourism industry and having opted to pay corporate tax, for accounting periods ended in September 2019 and up to June 2020, in two equal instalments. The 1<sup>st</sup> instalment was payable on or before 29 December 2020.

Companies whose accounting period ends in December 2020 are also required to submit their annual income tax return and effect payment of tax, if any, by 28 June 2021.

### • **Returns and Payment of tax due in May 2021**

Returns and Payment of tax, if any, that were due in the month of May 2021 from all taxpayers and employers.

### **VAT Return and Payment of VAT for the month of February 2021**

Small and Medium Enterprises (SMEs), with turnover not exceeding Rs 50 million, will have up to 15 July 2021 for the submission of VAT return and payment of VAT, if any, for the month of February 2021 and that were due on 31 March 2021.

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

Taxpayers having 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 reminded that the deadline to make an application to the MRA to join the TASS is 30 June 2021.

For any additional information, please visit the MRA website, **[www.mra.mu](http://www.mra.mu)** or phone the MRA Helpdesk on **207 6000** during working hours, or send an email at **[headoffice@mra.mu](mailto:headoffice@mra.mu)**

