

IMPORTANT DATES

JUL 2022 - JUN 2023



JULY 2022

By Friday 15th July

- Payment of Advertising Structure Fee for the third quarter of the year 2022.

By Wednesday 20th 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 2022.
- VAT Special Levy on Banks whose accounting year ends in February 2022.
- Tax on winnings**

By Friday 29th July

- Electronic submission of Companies Return for accounting year ending in December 2021 with no tax liabilities or loss is declared.
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AUGUST 2022

By Monday 01st August

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 April 2022.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in January 2022.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic submission Joint PAYE & Social Contribution (CSG)/NSF return for June 2022 and payment of tax withheld.
- Electronic submission of PRGF Return and Payment of PRGF contributions for June 2022.
- Electronic submission of VAT Return for month of June 2022 and quarter ended 30 June 2022 and Payment of Tax, if any.
- Electronic submission of monthly return of TDS for June 2022 and payment of Tax deducted.
- Annual Contribution Return by self-employed (July 2022 to June 2023).
- Annual Contribution Return Category Private Household (01 July 2021 to 30 June 2022).

By Monday 08th August

- National Lottery and Loterie Vert.

By Tuesday 16th August

- Submission of Return of Employees (ROE) to MRA for income year ended 30 June 2022.
- Statement of Emoluments to employees.
- Annual TDS Return for income year ended 30 June 2022.
- Return of Dividends for income year ended 30 June 2022.
- Statement of Life Insurance Premium for income year ended 30 June 2022.
- Statement of Donations for income year ended 30 June 2022 (by approved Charitable Institutions).

By Monday 22nd August

- Payment of Environment Protection Fee for month of July 2022.
- 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 2022.
- Electronic Gaming Returns* for July 2022.
- Tax on winnings**

By Wednesday 31st August

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 May 2022.
 - Electronic submission of return and Payment of Tax by companies with accounting year ending in Feb 2022.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for the month of July 2022.
 - Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for the month of July 2022.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for July 2022.
 - Electronic submission of VAT Return for July 2022 and Payment of Tax.
 - Electronic submission of Statement for Purchases of Goods & Services for the income year ending 30 June 2022.
 - Electronic submission of monthly Return of TDS and payment of Tax deducted for the month of July 2022.
 - VAT Special Levy on Banks whose accounting year ends in March 2022.
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SEPTEMBER 2022

By Tuesday 20th September

- Payment of Environment Protection Fee for August 2022.
- 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 2022.
- Electronic Gaming Returns* for August 2022.
- Tax on winnings**

By Friday 30th September

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 June 2022.
 - Electronic submission of return and payment of tax by companies with accounting year ending in March 2022.
 - Submission of Annual Returns and payment of tax for Individuals for income year ended 30 June 2022.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for August 2022.
 - Statement of Financial Transactions for income year ended 30 June 2022.
 - Statement of Foreign Currency Transactions for income year ended 30 June 2022.
 - Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for August 2022.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for August 2022.
 - Electronic submission of VAT Return for August 2022 and Payment of Tax.
 - Electronic submission of monthly return of TDS and payment of Tax deducted for August 2022.
 - Annual return of income for resident société for income year ended 30 June 2022 (Year of Assessment 2022/2023).
 - Annual return of income of a deceased person's estate (succession) for income year ended 30 June 2022 (Year of Assessment 2022/2023).
 - VAT Special Levy on Banks whose accounting year ends in April 2022.
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OCTOBER 2022

By Monday 17th October

- Payment of Advertising Structure Fee for the fourth quarter of the year 2022.
- Electronic submission of annual returns and Payment of Tax electronically for individuals for income year ended 30 June 2022.

By Thursday 20th October

- Payment of Environment Protection Fee for September 2022.
- 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 2022.
- Electronic Gaming Returns* for September 2022.
- Tax on winnings**

By Monday 31st October

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 July 2022.
 - Electronic submission of return and Payment of Tax by companies with accounting year ending in April 2022.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for September 2022.
 - Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for September 2022.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for September 2022.
 - Electronic submission of VAT Return for month of September 2022 and quarter ending 30 September 2022 and Payment of Tax, if any.
 - Electronic submission of monthly Return of TDS and payment of Tax deducted for month of September 2022.
 - VAT Special Levy on Banks whose accounting year ends in May 2022.
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NOVEMBER 2022

By Monday 07th November

- National Lottery and Loterie Vert.

By Monday 21st November

- Payment of Environment Protection Fee for October 2022.
- 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 2022.
- Electronic Gaming Returns* for October 2022.
- Tax on winnings**

By Wednesday 30th November

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 August 2022
 - Electronic submission of return and Payment of Tax by companies with accounting year ending in May 2022.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for the month of October 2022.
 - Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for October 2022.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for October 2022.
 - Electronic submission of VAT Return for October 2022 and Payment of Tax, if any.
 - VAT Special Levy on Banks whose accounting year ends in June 2022.
 - Electronic submission of Monthly return of TDS and payment of Tax deducted for October 2022.
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DECEMBER 2022

By Tuesday 20th December

- Payment of Environment Protection Fee for November 2022.
- 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 2022.
- Electronic Gaming Returns* for November 2022.
- Tax on winnings**

By Wednesday 28th December

- Submission of CPS Statement and Payment of Tax for quarter ending 30 September 2022 by individuals.
- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 September 2022.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in June 2022.
- Remittance of Passenger Fee/Passenger Solidarity Levy for November 2022.

- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for November 2022.
- Electronic submission of PRGF Return and Payment of PRGF contributions for November 2022.
- Electronic submission of VAT Return for November 2022 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for November 2022.
- VAT Special Levy on Banks whose accounting year ends in July 2022.

By Saturday 31st December

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

JANUARY 2023

By Monday 16th January

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

By Friday 20th January

- Payment of Environment Protection Fee for the month of December 2022.
- 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 2022.
- Electronic Gaming Returns* for December 2022.
- Tax on winnings**

By Tuesday 31st January

- Electronic submission of return and Payment of Tax by companies with accounting year ending in July 2022.
- Remittance of Passenger Fee/Passenger Solidarity Levy for December 2022.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for December 2022.
- Electronic submission of PRGF Return and Payment of PRGF contributions for December 2022.
- Electronic submission of VAT Return for month of December 2022 and quarter ending 31 Dec 2022 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 2022.
- VAT Special Levy on Banks whose accounting year ends in August 2022.

FEBRUARY 2023

By Wednesday 08th February

- National Lottery and Loterie Vert.

By Monday 20th February

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

By Tuesday 28th February

- Electronic submission of return and Payment of Tax by companies with accounting year ending in August 2022.

- Remittance of Passenger Fee/Passenger Solidarity Levy for January 2023.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for January 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for January 2023.
- Electronic submission of VAT Return for January 2023 and Payment of Tax.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for January 2023.
- VAT Special Levy on Banks whose accounting year ends in September 2022.

MARCH 2023

By Monday 20th March

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

By Friday 31st March

- Electronic submission of return and Payment of Tax by companies with accounting year ending in September 2022.
- Submission of CPS Statement and Payment of Tax for quarter ending Dec 2022 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 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for February 2023.
- Electronic submission of VAT Return for February 2023 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for February 2023.
- VAT Special Levy on Banks whose accounting year ends in October 2022.
- Electronic submission of APS for the quarter ending 31 December 2022 by companies.
- Payment of arrears under Tax Arrears Settlement Scheme (TASS).

APRIL 2023

By Monday 17th April

- Payment of Advertising Structure Fee for the second quarter of year 2022.

By Thursday 20th April

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

MAY 2023

By Tuesday 02nd May

- Electronic submission of return and Payment of Tax by companies with accounting year ending October 2022.
- Remittance of Passenger Fee/Passenger Solidarity Levy for March 2023.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for March 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for March 2023.
- Electronic submission of VAT Return for the month of March 2022 and quarter ending 31 March 2023 and Payment of Tax.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for March 2023.
- VAT Special Levy on Banks whose accounting year ends in November 2022.

By Monday 08th May

- National Lottery and Loterie Vert.

By Monday 22nd May

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

By Wednesday 31st May

- Electronic submission of annual return and Payment of Tax by companies with accounting year ending in November 2022.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for April 2023.
 - Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for April 2023.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for April 2023.
 - Electronic submission of VAT Return for April 2023 and Payment of Tax.
 - Electronic submission of Monthly Return of TDS and payment of Tax deducted for April 2023.
 - VAT Special Levy on Banks whose accounting year ends in December 2022.
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JUNE 2023

By Tuesday 20th June

- Payment of Environment Protection Fee for May 2023.
- Monthly Return of TDS with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted for May 2023.
- Electronic Gaming Returns* for May 2023.
- Tax on winnings**

By Wednesday 28th June

- Electronic submission of APS for quarter ending 31 March 2023 by companies.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in December 2022.
- Submission of CPS Statement and Payment of Tax for quarter ending March 2023 by individuals.
- Remittance of Passenger Fee/Passenger Solidarity Levy for May 2023.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for May 2023.
- Electronic submission of PRGF Return and Payment of PRGF contributions for May 2023.
- Electronic submission of VAT Return for May 2023 and Payment of Tax.
- VAT Special Levy on Banks whose accounting year ends in January 2023.
- Electronic submission of monthly return of TDS and payment of Tax deducted for May 2023.
- Payment of arrears under Tax Arrears Settlement Scheme (TASS) by those falling under SME.

(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 2022, the return should reach MRA on or before:

- 29th December 2022 together with payment where tax is payable.
- 17th January 2023 where no tax is payable or loss is declared.
- 31st January 2023 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.



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius
T: +230 207 6000 | F: +230 211 8099 | E: headoffice@mra.mu | W: www.mra.mu

