IMPORTANT DATES

JULY - DECEMBER 2026

JULY 2026

By Wednesday 15th July

- Payment of Advertising Structure Fee for the third quarter of the year 2026.
- Electronic submission of Companies Return for accounting year ending in December 2025 with no tax liabilities or loss is declared.

By Friday 17th July

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 11 July 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 12 July 2026.

By Monday 20th July

- Payment of Environment Protection Fee for the month of June 2026.
- Monthly return of Tax Deducted at Source and Payment of TDS deducted for June 2026.
- Submission of VAT Return for the month of June 2026 and quarter ending 30 June 2026 and Payment of Tax, if any.
- Electronic Gaming Returns* for June 2026.
- Tax on winnings.**

By Friday 24th July

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 18 July 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 19 July 2026.

By Friday 31st July

- Electronic submission of return and Payment of Tax by companies with accounting year ending in January 2026.
- Remittance of Passenger Fee/ Passenger Solidarity Levy/ Tourist Fee for June 2026.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for June 2026.
- Electronic submission of PRGF Return and Payment of PRGF contributions for June 2026.
- Electronic submission of VAT Return for the month of June 2026 and quarter ending 30 June 2026 and Payment of Tax, if any.
- Electronic submission of monthly return of TDS and payment of Tax deducted for June 2026.
- VAT Special Levy on Banks whose accounting year ends in February 2026.
- Electronic submission of APS and payment of tax for the quarter ending 30 April 2026 by companies.
- Electronic submission of Fair Share Contribution statement and payment of the contribution by companies with accounting year ending in January 2026 and having chargeable income exceeding MUR 24 million for the Year of Assessment 2025/26.
- Electronic submission of FSC and payment of the contribution for the quarter ending 30 April 2026 by companies.
- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 25 July 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 26 July 2026.

AUGUST 2026

By Friday 07th August

- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending on Sunday 02 August 2026.

By Friday 14th August

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 08 August 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 09 August 2026.

By Monday 17th August

- Submission of Return of Employees (ROE) to MRA for income year ended 30 June 2026.
- Statement of Emoluments to employees.
- Annual TDS Return for income year ended 30 June 2026.
- Return of Dividends for income year ended 30 June 2026.
- Statement of Life Insurance Premium for income year ended 30 June 2025.
- Statement of Donations for income year ended 30 June 2026 (by approved Charitable Institutions).
- Statement of Financial Transactions for income year ended 30 June 2026.
- Statement of Foreign Currency Transactions for income year ended 30 June 2026.

By Thursday 20th August

- Payment of Environment Protection Fee for for the month of July 2026.
- Monthly return of Tax Deducted at Source and Payment of TDS deducted for July 2026.
- Submission of VAT Return for the month of July 2026 and Payment of Tax, if any.
- Electronic Gaming Returns* for July 2026.
- Tax on winnings.**

By Friday 21st August

- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 16 August 2026.

By Friday 28th August

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 22 August 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 23 August 2026.

By Monday 31st August

- Electronic submission of return and Payment of Tax by companies with accounting year ending in February 2026.
- Remittance of Passenger Fee/ Passenger Solidarity Levy/ Tourist Fee for July 2026.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for July 2026.
- Electronic submission of PRGF Return and Payment of PRGF contributions for July 2026.
- Electronic submission of VAT Return for the month of July 2026 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for July 2026.
- VAT Special Levy on Banks whose accounting year ends in March 2026.
- Electronic submission of APS and payment of tax for the quarter ending 31 May 2026 by companies.

- Electronic submission of Fair Share Contribution statement and payment of the contribution by companies with accounting year ending in February 2026 and having chargeable income exceeding MUR 24 million for the Year of Assessment 2025/26.
- Electronic submission of FSC and payment of the contribution for the quarter ending 31 May 2026 by companies.
- Electronic submission of Statement for Purchases of Goods & Services for the income year ending 30 June 2026.

SEPTEMBER 2026

By Friday 04th September

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 29 August 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 30 August 2026.

By Friday 11th September

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Sunday 06 August 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 06 September 2026.

By Friday 18th September

- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 13 September 2026.

By Monday 21st September

- Payment of Environment Protection Fee for the month of August 2026.
- Monthly return of Tax Deducted at Source and Payment of TDS deducted for August 2026.
- Submission of VAT Return for the month of August 2026 and Payment of Tax, if any.
- Electronic Gaming Returns* for August 2026
- Tax on winnings**

By Friday 25th September

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Sunday 19 September 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 20 September 2026.

By Wednesday 30th September

- Remittance of Passenger Fee/ Passenger Solidarity Levy/ Tourist Fee for August 2026.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in March 2026.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for August 2026.
- Electronic submission of PRGF Return and Payment of PRGF contributions for August 2026.
- Electronic submission of VAT Return for the month of August 2026 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for August 2026.
- VAT Special Levy on Banks whose accounting year ends in April 2026.
- Electronic submission of APS and payment of tax for the quarter ending 30 June 2026 by companies.

- Electronic submission of Fair Share Contribution statement and payment of the contribution by companies with accounting year ending in March 2026 and having chargeable income exceeding MUR 24 million for the Year of Assessment 2025/26.
- Electronic submission of FSC and payment of the contribution for the quarter ending 30 June 2026 by companies.
- Annual return of income for resident societé for income year ended 30 June 2026 (Year of Assessment 2026/2027).
- Annual return of income of a deceased person's estate (succession) for income year ended 30 June 2026 (Year of Assessment 2026/2027).

OCTOBER 2026

By Friday 02nd October

- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending on Sunday 27 September 2026.

By Friday 09th October

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Sunday 04 October 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 04 October 2026.

By Thursday 15th October

- Payment of Advertising Structure Fee for the fourth quarter of year 2026.
- Electronic submission of annual returns and Payment of Tax electronically for Individuals for income year ended 30 June 2026.
- Annual Contribution Return Category Private Household (01 July 2025 to 30 June 2026).
- Annual Contribution Return by self-employed (July 2026 to June 2027).
- Statement of Assets and Liabilities for the year ending 30 June 2026 for Individuals.

By Friday 16th October

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 10 October 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending on Sunday 11 October 2026.

By Tuesday 20th October

- Payment of Environment Protection Fee for the month of September 2026.
- Monthly return of Tax Deducted at Source and Payment of TDS deducted for September 2026.
- Submission of VAT Return for the month of September 2026 and quarter ending 30 September 2026 and Payment of Tax, if any.
- Electronic Gaming Returns* for September 2026.
- Tax on winnings.**

By Friday 23rd October

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 17 October 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 18 October 2026.

By Friday 30th October

- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending on Sunday 28 October 2026.

NOVEMBER 2026

By Tuesday 03rd November

- Electronic submission of return and Payment of Tax by companies with accounting year ending April 2026.
- Remittance of Passenger Fee/ Passenger Solidarity Levy/ Tourist Fee for September 2026.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for September 2026.
- Electronic submission of PRGF Return and Payment of PRGF contributions for September 2026.
- Electronic submission of VAT Return for the month of September 2026 and quarter ending 30 September 2026 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for September 2026.
- VAT Special Levy on Banks whose accounting year ends in May 2026.
- Electronic submission of APS and payment of tax for the quarter ending 31 July 2026 by companies.
- Electronic submission of Fair Share Contribution statement and payment of the contribution by companies with accounting year ending in April 2026 and having chargeable income exceeding MUR 24 million for the Year of Assessment 2025/26.
- Electronic submission of FSC and payment of the contribution for the quarter ending 31 July 2026 by companies.

By Friday 06th November

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 31 October 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 01 November 2026.

By Friday 13th November

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 07 November 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 08 November 2026.

By Friday 20th November

- Payment of Environment Protection Fee for the month of October 2026.
- Monthly return of Tax Deducted at Source and Payment of TDS deducted for October 2026.
- Submission of VAT Return for the month of October 2026 and Payment of Tax, if any.
- Electronic Gaming Returns* for October 2026.
- Tax on winnings.**

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 14 November 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 15 November 2026.

By Friday 27th November

- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 22 November 2026.

By Monday 30th November

- Electronic submission of annual return and Payment of Tax by companies with accounting year ending in May 2026.
- Remittance of Passenger Fee/ Passenger Solidarity Levy/ Tourist Fee for October 2026.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for October 2026.
- Electronic submission of PRGF Return and Payment of PRGF contributions for October 2026.
- Electronic submission of VAT Return for the month of October 2026 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for October 2026.
- VAT Special Levy on Banks whose accounting year ends in June 2026.
- Electronic submission of APS and payment of tax for the quarter ending 31 August 2026 by companies.
- Electronic submission of Fair Share Contribution statement and payment of the contribution by companies with accounting year ending in May 2026 and having chargeable income exceeding MUR 24 million for the Year of Assessment 2025/26.
- Electronic submission of FSC and payment of the contribution for the quarter ending 31 August 2026 by companies.

DECEMBER 2026

By Friday 04th December

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 28 November 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 29 November 2026.

By Friday 11th December

- Weekly Betting Tax Return and payment of Betting tax & levy for Race Meeting scheduled for Saturday 05 December 2026 and Sunday 06 December 2026.
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 06 December 2026.

By Friday 18th December

- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending Sunday 13 December 2026.

By Monday 21st December

- Payment of Environment Protection Fee for November 2026.
- Monthly return of Tax Deducted at Source and Payment of TDS deducted for November 2026.
- Submission of VAT Return for the month of November 2026 and Payment of Tax, if any.
- Electronic Gaming Returns* for November 2026.
- Tax on winnings.**
- Weekly Betting Tax Return and payment of Betting tax & levy for Foreign Football for the week ending on Sunday 20 December 2026.

By Tuesday 29th December

- Electronic submission of return and Payment of Tax by companies with accounting year ending in June 2026.
- Remittance of Passenger Fee/ Passenger Solidarity Levy for November 2026.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for November 2026.
- Electronic submission of PRGF Return and Payment of PRGF contributions for November 2026.
- Electronic submission of VAT Return for the month of November 2026 and Payment of Tax, if any.
- VAT Special Levy on Banks whose accounting year ends in July 2026.
- Electronic submission of monthly return of TDS and payment of Tax deducted for November 2026.
- Electronic submission of APS and payment of tax for the quarter ending 30 September 2026 by companies.
- Electronic submission of Fair Share Contribution statement and payment of the contribution by companies with accounting year ending in June 2026 and having chargeable income exceeding MUR 24 million for the Year of Assessment 2025/26.
- Electronic submission of FSC and payment of the contribution for the quarter ending 30 September 2026 by companies.

(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 2026, the return should reach MRA on or before:

i. 29th December 2025 together with payment where tax is payable;
ii. 15th January 2027 where no tax is payable or loss is declared;
iii. 02st February 2027 where the company is required to submit APS Statements and has opted to submit an APS Statement in respect of the fourth quarter.

* 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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