

IMPORTANT DATES

JULY 2024 - JUNE 2025



JULY 2024

By Monday 15th July

- Electronic submission of Companies Return for accounting year ending in December 2024 with no tax liabilities or loss is declared.

By Monday 15th July

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

By Monday 22nd July

- Payment of Environment Protection Fee for the month of June 2024.
- 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 2024.
- VAT Special Levy on Banks whose accounting year ends in February 2024.
- Tax on winnings**

By Wednesday 31st July

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 April 2024.
 - Electronic submission of return and Payment of Tax by companies with accounting year ending in January 2024.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Electronic submission Joint PAYE & Social Contribution (CSG)/NSF return for June 2024 and payment of tax withheld.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for June 2024.
 - Electronic submission of VAT Return for month of June 2024 and quarter ended 30 June 2024 and Payment of Tax, if any.
 - Electronic submission of monthly return of TDS for June 2024 and payment of Tax deducted.
 - Annual Contribution Return Category Private Household (01 July 2023 to 30 June 2024).
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AUGUST 2024

By Wednesday 07th August

- National Lottery and Loterie Vert.

By Friday 16th August

- Submission of Return of Employees (ROE) to MRA for income year ended 30 June 2024.
- Statement of Emoluments to employees.
- Annual TDS Return for income year ended 30 June 2024.
- Return of Dividends for income year ended 30 June 2024.
- Statement of Life Insurance Premium for income year ended 30 June 2024.
- Statement of Donations for income year ended 30 June 2024 (by approved Charitable Institutions).
- Statement of Financial Transactions for income year ended 30 June 2024.
- Statement of Foreign Currency Transactions for income year ended 30 June 2024.

By Tuesday 20th August

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

By Monday 02nd September

- Annual Contribution Return by self-employed (July 2024 to June 2025)
- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 May 2024.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in Feb 2024.
- Remittance of Passenger Fee/Passenger Solidarity Levy for the month of July 2024.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for the month of July 2024.
- Electronic submission of PRGF Return and Payment of PRGF contributions for July 2024.
- Electronic submission of VAT Return for July 2024 and Payment of Tax.
- Electronic submission of Statement for Purchases of Goods & Services for the income year ending 30 June 2024.
- Electronic submission of monthly Return of TDS and payment of Tax deducted for the month of July 2024.
- VAT Special Levy on Banks whose accounting year ends in March 2024.

By Friday 20th September

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

By Monday 30th September

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 June 2024.
 - Electronic submission of return and payment of tax by companies with accounting year ending in March 2024.
 - Remittance of Passenger Fee/Passenger Solidarity Levy for August 2024.
 - Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for August 2024.
 - Electronic submission of PRGF Return and Payment of PRGF contributions for August 2024.
 - Electronic submission of VAT Return for August 2024 and Payment of Tax.
 - Electronic submission of monthly return of TDS and payment of Tax deducted for August 2024.
 - Annual return of income for resident société for income year ended 30 June 2024 (Year of Assessment 2024/2025).
 - Annual return of income of a deceased person's estate (succession) for income year ended 30 June 2023 (Year of Assessment 2024/2025).
 - VAT Special Levy on Banks whose accounting year ends in April 2024.
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By Tuesday 15th October

- Payment of Advertising Structure Fee for the fourth quarter of the year 2024.
- Electronic submission of annual returns and Payment of Tax electronically for individuals for income year ended 30 June 2024.

By Monday 21st October

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

NOVEMBER 2024

By Friday 01st November

- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 31 July 2024.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in April 2024.
- Remittance of Passenger Fee/Passenger Solidarity Levy for September 2024.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for September 2024.
- Electronic submission of PRGF Return and Payment of PRGF contributions for September 2024.
- Electronic submission of VAT Return for month of September 2024 and quarter ending 30 September 2024 and Payment of Tax, if any.
- Electronic submission of monthly Return of TDS and payment of Tax deducted for month of September 2024.
- VAT Special Levy on Banks whose accounting year ends in May 2024.

By Thursday 07th November

- National Lottery and Loterie Vert.

By Wednesday 20th November

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

By Monday 02th December

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

By Friday 20th December

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

By Friday 27th December

- Submission of CPS Statement and Payment of Tax for quarter ending 30 September 2024 by individuals.
- Electronic submission of APS statement and Payment of Tax by companies for quarter ending 30 September 2024.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in June 2024.

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

JANUARY 2025

By Tuesday 14th January

- Payment of Rum and Liquor Licence for the year 2025.

By Wednesday 15th January

- Payment of advertising structure fee for the first quarter of year 2025.
- Electronic submission of Companies Return for accounting year ending in June 2024 with no tax liabilities or loss is declared.

By Monday 20th January

- Payment of Environment Protection Fee for the month of December 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 December 2024.
- Electronic Gaming Returns* for December 2024.
- Tax on winnings**

By Friday 31st January

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

FEBRUARY 2025

By Wednesday 07th February

- National Lottery and Loterie Vert.

By Thursday 20th February

- Payment of Environment Protection Fee for January 2025.
- 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 2025.
- Electronic Gaming Returns* for January 2025.
- Tax on winnings**

By Friday 28th February

- Electronic submission of return and Payment of Tax by companies with accounting year ending in August 2024.
- Remittance of Passenger Fee/Passenger Solidarity Levy for January 2025.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for January 2025.

- Electronic submission of PRGF Return and Payment of PRGF contributions for January 2025.
- Electronic submission of VAT Return for January 2025 and Payment of Tax.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for January 2025.
- VAT Special Levy on Banks whose accounting year ends in September 2024.

MARCH 2025

By Thursday 20th March

- Payment of Environment Protection Fee for February 2025.
- 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 2025.
- Electronic Gaming Returns* for February 2025.
- Tax on winnings**

By Monday 31st March

- Remittance of Passenger Fee/Passenger Solidarity Levy for February 2025.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in September 2024.
- Submission of CPS Statement and Payment of Tax for quarter ending Dec 2024 by individuals.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for February 2025.
- Electronic submission of PRGF Return and Payment of PRGF contributions for February 2025.
- Electronic submission of VAT Return for February 2025 and Payment of Tax, if any.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for February 2025.
- VAT Special Levy on Banks whose accounting year ends in October 2024.
- Electronic submission of APS for the quarter ending 31 December 2024 by companies.
- Electronic submission of application under Contribution & Tax Arrears Settlement Scheme (CTASS) 2024.

APRIL 2025

By Tuesday 15th April

- Payment of Advertising Structure Fee for the second quarter of year 2025.

By Monday 21st April

- Payment of Environment Protection Fee for March 2025.
- 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 2025.
- Electronic Gaming Returns* for March 2025.
- Tax on winnings**

By Wednesday 30th April

- Electronic submission of return and Payment of Tax by companies with accounting year ending October 2024.
- Remittance of Passenger Fee/Passenger Solidarity Levy for March 2025.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for March 2025.
- Electronic submission of PRGF Return and Payment of PRGF contributions for March 2025.
- Electronic submission of VAT Return for the month of March 2025 and quarter ending 31 March 2025 and Payment of Tax.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for March 2025.
- VAT Special Levy on Banks whose accounting year ends in November 2024.

By Wednesday 07th May

- National Lottery and Loterie Vert.

By Tuesday 20th May

- Payment of Environment Protection Fee for April 2025.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for April 2025
- Electronic Gaming Returns* for April 2025.
- Tax on winnings**

JUNE 2025

By Monday 02nd June

- Electronic submission of annual return and Payment of Tax by companies with accounting year ending in November 2024.
- Remittance of Passenger Fee/Passenger Solidarity Levy for April 2025.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for April 2025.
- Electronic submission of PRGF Return and Payment of PRGF contributions for April 2025.
- Electronic submission of VAT Return for April 2025 and Payment of Tax.
- Electronic submission of Monthly Return of TDS and payment of Tax deducted for May 2025.
- VAT Special Levy on Banks whose accounting year ends in December 2024.

By Friday 20th June

- Payment of Environment Protection Fee for May 2025.
- Monthly Return of TDS with regard to royalties, rent, payments to service providers, contractors & subcontractors and Payment of TDS deducted for May 2025.
- Electronic Gaming Returns* for May 2025.
- Tax on winnings**

By Thursday 26th June

- Electronic submission of APS for quarter ending 31 March 2025 by companies.
- Electronic submission of return and Payment of Tax by companies with accounting year ending in December 2024.
- Submission of CPS Statement and Payment of Tax for quarter ending March 2025 by individuals.
- Remittance of Passenger Fee/Passenger Solidarity Levy for May 2025.
- Electronic submission of Joint PAYE & Social Contribution (CSG)/NSF return and payment of tax withheld for May 2025.
- Electronic submission of PRGF Return and Payment of PRGF contributions for May 2025.
- Electronic submission of VAT Return for May 2025 and Payment of Tax.
- VAT Special Levy on Banks whose accounting year ends in January 2025.
- Electronic submission of monthly return of TDS and payment of Tax deducted for May 2025.
- Payment of arrears under Contribution & Tax Arrears Settlement Scheme (CTASS) 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 2024, the return should reach MRA on or before:

- 27th December 2024 together with payment where tax is payable.
- 15th January 2025 where no tax is payable or loss is declared.
- 31st January 2025 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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