



MAURITIUS
REVENUE
AUTHORITY

IMPORTANT DATES

JAN - DEC 2020



JANUARY 2020

By 14th January

- Payment of Rum and Liquor Licence.

By 15th January

- Payment of first instalment for advertising structure fee.
- Submission of Companies Return for accounting year ending in June 2019 with no tax liabilities or loss is declared.

By 20th January

- Payment of Environment Protection Fee.
- 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).
- Electronic Gaming Return*, Amusement Machines and Hotel Casino Operators

By 31st January

- Submission of APS for quarter ending 31st October 2019 by companies.
 - Submission of return and Payment of Tax by companies with accounting year ending in July 2019.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for December 2019 and quarter ending 31 Dec 2019 electronically and Payment of Tax electronically.
 - Advertising Structure Fee in one sum (yearly).
 - Monthly Return of TDS and electronic payment of Tax deducted.
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FEBRUARY 2020

By 7th February

- National Lottery.

By 20th February

- Payment of Environment Protection Fee.
- 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).
- Electronic Gaming Return*, Amusement Machines and Hotel Casino Operators.

MARCH 2020

By 02nd March

- Submission of APS for quarter ending 30th November 2019 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in August 2019.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for January 2020 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

By 20th March

- Payment of Environment Protection Fee.
- 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).
- Electronic Gaming Return*, Amusement Machines and Hotel Casino Operators.

By 31st March

- Submission of CPS Statement & Payment of Tax electronically for quarter ending 31st December 2019 by individuals.
 - Submission of APS for quarter ending 31st December 2019 by companies.
 - Submission of return and Payment of Tax by companies with accounting year ending in September 2019.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for February 2020 electronically and Payment of Tax electronically.
 - Monthly Return of TDS and electronic payment of Tax deducted.
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APRIL 2020

By 15th April

- Payment of second instalment for Advertising Structure Fee.

By 20th April

- Payment of Environment Protection Fee.
- 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).
- Electronic Gaming Return*, Amusement Machines and Hotel Casino Operators.

By 30th April

- Submission of APS for quarter ending 31st January 2020 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending October 2019.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for March 2020 and quarter ending 31 March 2020 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

MAY 2020

By 7th May

- National Lottery.

By 20th May

- Payment of Environment Protection Fee.
 - 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).
 - Electronic Gaming Return*, Amusement Machines and Hotel Casino Operators.
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JUNE 2020

By 01st June

- Submission of APS for quarter ending 29th February 2020 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in November 2019.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for April 2020 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

By 22nd June

- Payment of Environment Protection Fee.
- 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).
- Electronic Gaming Return*, Amusement Machines and Hotel Casino Operators.

By 25th June

- Returns and Payments due during the lockdown period (20 March-30 May).

By 26th June

- Submission of CPS Statement & Payment of Tax electronically for quarter ending 31st March 2020 by individuals.
- Submission of APS for quarter ending 31st March 2020 by companies.
- Submission of return and Payment of Tax by companies with accounting year ending in December 2019.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for May 2020 electronically and Payment of Tax electronically.
- Payment of arrears under Tax Arrears Settlement Scheme (TASS)
- Voluntary Disclosure under the Voluntary Disclosure of Income Scheme Foreign Assets

JULY 2020

By 15th July

- Payment of the third instalment for Advertising Structure Fee.

By 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 Return*, Amusement Machines and Hotel Casino Operators.

By 31st July

- Submission of APS statement and Payment of Tax by companies for quarter ending 30th April 2020.
 - Submission of return and Payment of Tax by companies with accounting year ending in January 2020.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for June 2020 and quarter ended 30 June 2020 electronically and Payment of Tax electronically.
 - Monthly Return of TDS and electronic payment of Tax deducted.
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AUGUST 2020

By 7th August

- National Lottery.

By 17th August

- Submission of Return of Employees (ROE) to MRA.
- Statement of Emoluments to employees.
- Annual TDS Return.
- Return of Dividends.
- Statement of Financial Transactions.
- Statement of Foreign Currency Transactions.
- Statement of Life Insurance Premium.

By 20th August

- Payment of Environment Protection Fee.
- 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).
- Electronic Gaming Return*, Amusement Machines and Hotel Casino Operators.

By 31st August

- Submission of APS statement and Payment of Tax by companies for quarter ending 31st May 2020
- Submission of return and Payment of Tax by companies with accounting year ending in February 2020
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for July 2020 electronically and Payment of Tax electronically.
- Submission of Statement for Purchases of Goods & Services for the income year ending 30th June 2020.
- Monthly Return of TDS and electronic payment of Tax deducted.

SEPTEMBER 2020

By 21st September

- 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 Return*, Amusement Machines and Hotel Casino Operators.

By 30th September

- Submission of APS statement and Payment of Tax by companies for quarter ending 30th June 2020.
 - Submission of return and Payment of Tax by companies with accounting year ending in March 2020.
 - Submission of Annual Returns and Payment of Tax for Individuals.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for August 2020 electronically and Payment of Tax electronically.
 - Monthly Return of TDS and electronic payment of Tax deducted.
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OCTOBER 2020

By 15th October

- Payment of the last instalment for Advertising Structure Fee.
- Submission of annual returns and Payment of Tax electronically for individuals.

By 20th October

- 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 Return*, Amusement Machines and Hotel Casino Operators.
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NOVEMBER 2020

By 3rd November

- Submission of APS statement and Payment of Tax by companies for quarter ending 31st July 2020.
- Submission of return and Payment of Tax by companies with accounting year ending in April 2020.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for September 2020 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

By 9th November

- National lottery

By 20th November

- 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 Return*, Amusement Machines and Hotel Casino Operators.

By 30th November

- Submission of APS statement and Payment of Tax by companies for quarter ending 31st August 2020
 - Submission of return and Payment of Tax by companies with accounting year ending in May 2020.
 - Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
 - Submission of VAT Return for October 2020 electronically and Payment of Tax electronically.
 - Monthly Return of TDS and electronic payment of Tax deducted.
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DECEMBER 2020

By 21st December

- 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 Return*, Amusement Machines and Hotel Casino Operators..

By 29th December

- Submission of CPS Statement and Payment of Tax for quarter ending 30th September 2020 by individuals.
- Submission of APS statement and Payment of Tax by companies for quarter ending 30th September 2020.
- Submission of return and Payment of Tax by companies with accounting year ending in June 2020.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE & NPF/NSF return and electronic payment of tax withheld.
- Submission of VAT Return for November 2020 electronically and Payment of Tax electronically.
- Monthly Return of TDS and electronic payment of Tax deducted.

*(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 2020, the return should reach MRA on or before:

- i. 29th December 2020 together with payment where tax is payable.
- ii. 15th January 2021 where no tax is payable or loss is declared.
- iii. 29th January 2021 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.

