

MRA Important Dates for 2010

JANUARY 2010

By 7th January

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

By 14th January

- Payment of Rum and Liquor Licence.

By 20th January

- Submission of monthly/quarterly VAT return and payment of tax.

- Remittance of PAYE collections by employers (other than through electronic).

- Payment of Environment Protection Fee.

- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.

- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd January

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

***By 31st January**

- Submission of return and payment of tax by companies with accounting year ending 31 July 2009 and Statement for APS quarter ending 31 Oct 2009 for companies.

- Remittance of Passenger Fee/Passenger Solidarity Levy.

- Electronic PAYE return and remittance of tax withheld.

- Electronic VAT return and payment

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

FEBRUARY 2010

***By 7th February**

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

***By 15th February**

- Issue to employees Statement of Emoluments and tax deduction by Employers
- Submission of Annual Return of Employees electronically.
- Submission of Statement of Tax Deduction at Source to payee
- Submission of Annual Return of Tax Deduction at Source electronically.

***By 20th February**

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd February

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

***By 28th February**

- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and payment
- Submission of returns and payment of tax by companies with accounting year ending 31 August 2009 and for APS statement for quarter ending 30 Nov 2009 by companies

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

MARCH 2010***By 7th March**

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

***By 20th March**

- Submission of monthly VAT return and payment of tax.

Remittance of PAYE collections by employers (other than through electronic).

- Payment of Environment Protection Fee.

- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.

- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd March

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

By 31st March

- Submission of returns and payment of tax by companies with accounting year ending 30 September 2009 and APS statement for quarter ending 31 December 2009 by companies.

- Remittance of Passenger Fee/Passenger Solidarity Levy.

- Electronic PAYE return and remittance of tax withheld.

- Electronic VAT return and payment

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

APRIL 2010**By 5th April**

- Submission of Annual Returns and payment of tax for Individuals.

By 7th April

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

By 20th April

- Submission of monthly/quarterly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd April

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

By 30th April.

- Submission of returns and payment of tax by companies with accounting year ending 31 October 2009 and for APS quarter ending 31 January 2010 by companies with turnover exceeding Rs100m
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and payment

MAY 2010**By 7th May**

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

By 20th May

- Submission of monthly VAT return and payment of tax.

-Remittance of PAYE collections by employers (other than through electronic).

-Payment of Environment Protection Fee.

- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.

-Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors

***By 22nd May**

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

By 31st May

- Submission of returns and payment of tax by companies with accounting year ending 30 November 2009 and for APS statement for quarter ending 28 February 2010 for companies with turnover exceeding Rs 100m

-Remittance of Passenger Fee/Passenger Solidarity Levy.

-Electronic PAYE return and remittance of tax withheld.

- Electronic VAT return and payment

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

JUNE 2010**By 7th June**

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

***By 20th June**

- Submission of monthly VAT return and payment of tax.

Remittance of PAYE collections by employers (other than through electronic).

- Payment of Environment Protection Fee.

- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.

- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd June

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

By 30th June

- Submission of APS for quarter ending 31 March 2010 by companies.

- Submission of return and payment of tax by companies with accounting year ending 31st Dec 2009.

- Submission of CPS Statement & Payment of tax for quarter ending 31st March 2010 by individuals.

-Remittance of Passenger Fee/Passenger Solidarity Levy.

- Electronic PAYE return and remittance of tax withheld.

- Electronic VAT return and payment

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

JULY 2010**By 7th July**

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

By 20th July

- Submission of monthly/quarterly VAT return and payment of tax.

Remittance of PAYE collections by employers (other than through electronic).

Payment of Environment Protection Fee.

- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.

Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd July

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

***By 31st July**

- Submission of return and payment of tax by companies with accounting year ending 31 January 2010.

- Submission of APS statement and payment of tax by companies for quarter ending 30 April 2010

- Remittance of Passenger Fee/Passenger Solidarity Levy.

- Electronic PAYE return and remittance of tax withheld.

- Electronic VAT return and payment

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

AUGUST 2010***By 7th August**

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

By 20th August

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
Payment of Environment Protection Fee.
- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

***By 22nd August**

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

By 31st August

- Statement of APS statement and payment of tax by companies for quarter ending 31 May 2010.
- Submission of return and payment of tax by companies with accounting year ending 28 February 2010.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and payment

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

SEPTEMBER 2010

By 7th September

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

By 20th September

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd September

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

By 30th September

- Submission of CPS statement and payment of tax by individuals for quarter ending 30 June 2010.
- Submission of return and payment of tax by companies with accounting year ending 31st March 2010.
- Submission of APS statement and payment of tax by companies for quarter ending 30 June 2010.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and payment

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

OCTOBER 2010**By 7th October**

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

By 20th October

- Submission of monthly/quarterly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
 - Payment of Solidarity Levy by hotels, hotel management companies and tour operators.
 - Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd October

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

***By 31st October**

- Submission of APS statement and payment of tax by companies for quarter ending 31 July 2010.
- Submission of return and payment of tax by companies with accounting year ending 30 April 2010.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and payment

*Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

NOVEMBER 2010

***By 7th November**

- Submission of APS statement and payment of tax by companies for quarter ending 31/8/2010.
- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

***By 20th November**

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
- Payment of Environment Protection Fee.
- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22nd November

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

By 30th November

- Submission of APS statement and payment of tax by companies for quarter ending 31 August 2010
- Submission of return and payment of tax by companies with accounting year ending 31 May 2010.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and payment

*(Note: when the due date for the submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the due date for the return and the payment may be made on the following working day.)

DECEMBER 2010**By 7th December**

- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

By 20th December

- Submission of monthly VAT return and payment of tax.
- Remittance of PAYE collections by employers (other than through electronic).
Payment of Environment Protection Fee.
- Payment of Solidarity Levy by hotels, hotel management companies and tour operators.
 - Remittance of Tax Deducted at Source with regard to royalties, rent, and payments to Service Providers, contractors and sub-contractors.

By 22nd December

- Remittance of Tax Deducted at Source with regard to interest payments made during the first 15 days of the month.

By 29th December

- Submission of CPS Statement & Payment of tax for quarter ending 30th September 2010 by individuals.
- Submission of APS statement & payment of tax for the first quarter ending 30th September 2010 by companies.
- Submission of return and payment of tax by companies with accounting year ending 30th June 2010.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and payment

*(Note: when the due date for the 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.)