

Important Dates for Year 2009

JANUARY 2009

By 7th January

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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 30 January

- Remittance of Passenger Fee/Passenger Solidarity Fee.(ie 30 days after the end of the month)

*By 31st January

- Submission of Return and payment of tax by companies with accounting year ending 31 July 2008.
- Submission / Payment of APS Statement for quarter ending 31 Oct 2008 for companies with turnover exceeding Rs 100M.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax.(ie end of month following taxable period)

*(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 2009

*By 7th February

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- Remittance of Tax Deducted at Source with regard to interest payments made after the 15th day of the preceding month.

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.(within 4 months after the end of accounting period)
- 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

- Electronic PAYE return and remittance of tax withheld.
- Submission of Return and payment of tax by companies with accounting year ending 31 August 2008
- Submission / Payment of APS statement for quarter ending 30 Nov 2008 for companies with turnover exceeding Rs 100m.
- Electronic VAT return and remittance of tax. .(ie end of month following taxable period)

*(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 2009

By 2 March

- Remittance of Passenger Fee/Passenger Solidarity Fee. (ie 30 days after the end of the month)

*By 7th March

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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.(within 4 months after the end of accounting period)
- 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 30 March

- Remittance of Passenger Fee/Passenger Solidarity Fee. (ie 30 days after the end of the month)

By 31st March

- Submission of return and payment of tax by companies with accounting year ending 30 September 2008.
- Submission / Payment of APS statement for quarter ending 31 December 2008 for companies with turnover exceeding Rs100m.
- Submission of CPS Statement & payment of tax for quarter ending 31st December 2008 by individuals.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax.(ie end of month following taxable period)

*(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 2009

By 7th April

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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.(within 4 months after the end of accounting period)
- 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 return and payment of tax by companies with accounting year ending 31 October 2008.
- Submission / payment for APS statement for quarter ending 31 Jan 2009 for companies with turnover exceeding Rs 100m.
- Remittance of Passenger Fee/Passenger Solidarity Fee. (ie 30 days after the end of the month)
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax.(ie end of month following taxable period)

MAY 2009

By 7th May

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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. (within 4 months after the end of accounting period)
- 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 return and payment of tax by companies with accounting year ending 30 November 2008.
- Submission / Payment of APS statement for quarter ending 28 February 2009 for companies with turnover exceeding Rs 100m.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax. (ie end of month following taxable period)

*(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 2009

By 1st June

- Remittance of Passenger Fee/Passenger Solidarity Fee. (ie 30 days after the end of the month)

*By 7th June

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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. (within 4 months after the end of accounting period)
- 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 return and payment of tax by companies with accounting year ending 31st Dec 2008.
- Submission / Payment of APS for quarter ending 31 March 2009 with turnover exceeding Rs 100M.
- Submission of CPS Statement & Payment of tax for quarter ending 31st March 2009 by individuals.
- Remittance of Passenger Fee/Passenger Solidarity Fee. (ie 30 days after the end of the month)
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax. (ie end of month following taxable period)

*(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.)

By 7th July

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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. (within 4 months after the end of accounting period)
- 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 30 July

- Remittance of Passenger Fee/Passenger Solidarity Fee. (ie 30 days after the end of the month)

By 31st July

- Submission of return and payment of tax by companies with accounting year ending 31 January 2009.
 - Submission of APS statement and payment of tax by companies for quarter ending 30 April 2009
 - Electronic PAYE return and remittance of tax withheld.
 - Electronic VAT return and remittance of tax. (ie end of month following taxable period)
- Annual TDS - (interest and non interest)

AUGUST 2009

By 7th August

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and Plastic products in respect of previous month.
- 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. (within 4 months after the end of accounting period)
- 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 2009.
- Submission of return and payment of tax by companies with accounting year ending 28 February 2009.
- Remittance of Passenger Fee/Passenger Solidarity Levy. (ie 30 days after the end of the month)
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax. (ie end of month following taxable period)
- Annual return of Employees

*(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 2009

By 7th September

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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. (within 4 months after the end of accounting period)
- 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 return and payment of tax by individuals.
- Submission of return and payment of tax by companies with accounting year ending 31st March 2009.
- Submission of APS statement and payment of tax by companies for quarter ending 30/6/2009.
- Remittance of Passenger Fee/Passenger Solidarity Levy. (ie 30 days after the end of the month)
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax. (ie end of month following taxable period)

*(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 2009

By 7th October

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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. (within 4 months after the end of accounting period)
- 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 30 October

- Remittance of Passenger Fee/Passenger Solidarity Fee.(ie 30 days after the end of the month).

*By 31st October

- Submission of APS statement and payment of tax by companies for quarter ending 31/7/2009.
- Submission of return and payment of tax by companies with accounting year ending 30th April 2009.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax. (ie end of month following taxable period)

*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 2009

*By 7th November

- Submission of APS statement and payment of tax by companies for quarter ending 31/8/2009.
- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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.(within 4 months after the end of accounting period)
- Remittance of Tax Deducted at Source with regard to royalties, rent and payments to service providers, contractors and sub-contractors.

By 22 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 31/8/2009
- Submission of return and payment of tax by companies with accounting year ending 31st May 2009.
- Remittance of Passenger Fee/Passenger Solidarity Levy. (ie 30 days after the end of the month)
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax. (ie end of month following taxable period)

*(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.)

*By 7th December

- Payment of excise duty on locally manufactured alcoholic beverages, cigarettes and plastic products in respect of previous month.
- 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.(within 4 months after the end of accounting period)
- 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 30 December

- Remittance of Passenger Fee/Passenger Solidarity Fee. (ie 30 days after the end of the month).

By 31st December

- Submission of CPS Statement & Payment of tax for quarter ending 30th September 2009.
- Submission of APS statement & payment of tax for the quarter ending 30th September 2009 by all companies.
- Submission of return and payment of tax by companies with accounting year ending 30th June 2009.
- Electronic PAYE return and remittance of tax withheld.
- Electronic VAT return and remittance of tax. (ie end of month following taxable period)

*(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.)