

MRA Important Dates- 2011

January 2011

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.

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

*(Note :when 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)

By 31st January

-Submission of APS for quarter ending 31 October 2010 by companies

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

Submission of Electronic monthly/quarterly VAT return and payment of tax

-Remittance of Passenger Fee/Passenger Solidarity Levy

-Electronic PAYE return and remittance of tax withheld.

February 2011

***By 15th February**

Submission of Annual Return of Employees and Annual TDS Return.

Issue of Statement of Emoluments and Tax Deduction by employers to employees.

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

*(Note :when 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)

By 28th February

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

March 2011

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

*(Note :when 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).

By 31st March

-Submission of APS for quarter ending 31 December 2010 by companies

-Submission of return and payment of tax by companies with accounting year ending 30 September 2010

Submission of Electronic monthly VAT return and payment of tax

-Remittance of Passenger Fee/Passenger Solidarity Levy

-Electronic PAYE return and remittance of tax withheld

-Submission of Annual Returns and payment of tax for Individuals (Individuals submitting return and effecting payment **electronically** have a further delay of 15 days).

April 2011

By 15th April

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

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.

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

***By 30th April**

-Submission of APS for quarter ending 31 January 2011 by companies

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

Submission of Electronic monthly/quarterly VAT return and payment of tax

-Remittance of Passenger Fee/Passenger Solidarity Levy

-Electronic PAYE return and remittance of tax withheld

*(Note :when 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).

May 2011

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.

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

By 31st May

-Submission of APS for quarter ending 28 February 2011 by companies

-Submission of return and payment of tax by companies with accounting year ending 30 November 2010

Submission of Electronic monthly VAT return and payment of tax

-Remittance of Passenger Fee/Passenger Solidarity Levy

-Electronic PAYE return and remittance of tax withheld

June 2011

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

By 30th June

- Submission of CPS Statement & Payment of tax for quarter ending 31 March 2011 by individuals.
- Submission of APS for quarter ending 31 March 2011 by companies
- Submission of return and payment of tax by companies with accounting year ending 31 December 2010
- Submission of Electronic monthly VAT return and payment of tax

- Remittance of Passenger Fee/Passenger Solidarity Levy
- Electronic PAYE return and remittance of tax withheld

July 2011

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.

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

***By 31st July**

-Submission of APS statement and payment of tax by companies for quarter ending 30 April 2011

-Submission of return and payment of tax by companies with accounting year ending 31 January 2011

Submission of Electronic monthly/quarterly VAT return and payment of tax

-Remittance of Passenger Fee/Passenger Solidarity Levy.

-Electronic PAYE return and remittance of tax withheld.

*(Note :when 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)

August 2011

***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.

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

*(Note :when 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).

***By 31st August**

- Submission of APS statement and payment of tax by companies for quarter ending 31 May 2011.
- Submission of return and payment of tax by companies with accounting year ending 28 February 2011
- Submission of Electronic monthly VAT return and payment of tax
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.

*(Note :when 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).

September 2011

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

By 30th September

- Submission of CPS statement and payment of tax by individuals for quarter ending 30 June 2011.
- Submission of APS statement and payment of tax by companies for quarter ending 30 June 2011.
- Submission of return and payment of tax by companies with accounting year ending 31 March 2011
- Submission of Electronic monthly VAT return and payment of tax
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Electronic PAYE return and remittance of tax withheld.

October 2011

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

***By 30th October**

- Submission of APS statement and payment of tax by companies for quarter ending 31 July 2011.
 - Submission of return and payment of tax by companies with accounting year ending 30 April 2011
- Submission of Electronic monthly/quarterly VAT return and payment of tax
- Remittance of Passenger Fee/Passenger Solidarity Levy.
 - Electronic PAYE return and remittance of tax withheld.

*(Note :when 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)

November 2011

***By 20th November**

- 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.

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

*(Note :when 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)

By 30th November

-Submission of APS statement and payment of tax by companies for quarter ending 31 August 2011.

-Submission of return and payment of tax by companies with accounting year ending 30 May 2011

Submission of Electronic monthly VAT return and payment of tax

-Remittance of Passenger Fee/Passenger Solidarity Levy.

-Electronic PAYE return and remittance of tax withheld.

December 2011

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.

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

By 28th December

-Submission of CPS Statement & Payment of tax for quarter ending 30 September 2011 by individuals.

-Submission of APS statement and payment of tax by companies for quarter ending 30 September 2011.

-Submission of return and payment of tax by companies with accounting year ending 30 June 2011.

Submission of Electronic monthly VAT return and payment of tax

-Remittance of Passenger Fee/Passenger Solidarity Levy.

-Electronic PAYE return and remittance of tax withheld.