

Filing of Returns, Statements and Payment of income TAX and VAT

Deadline: 28 December 2022

The deadline for the submission of Corporate tax returns and payment of tax by companies whose accounting year ended in June, is **28 December 2022**.

The deadline of 28 December 2022 is also applicable for the submission of returns and payment of tax for the month of November 2022 for VAT (Value Added Tax), PAYE (Pay As You Earn), TDS (Tax Deduction at Source), and Social Contributions (CSG /NSF and Levy).

The submission of CPS (Current Payment System) and APS (Advance Payment System) statements and the payment of tax for the quarter ended 30 September 2022 should also be effected by 28 December 2022 at latest.

Companies whose accounting year ended in June and have no tax liability will have up to 16 January 2023 to submit their return.

Any person who is required to submit a return/statement or pay tax but fails to do so by the due date shall be liable to a penalty for late submission of return, penalty for late payment of tax and interest on unpaid tax.

For further information, kindly phone MRA Helpdesk on 207 6000 during working hours, or call in person at the MRA Customer Service Centre, Ground Floor, Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.



[Click here for an explanatory video in creole](#)