

## Deferment of Tax Payment (APS/CPS) & Renewal of Tax Arrears Settlement Scheme (TASS)

To assist taxpayers and employers in improving their cash flow, the Mauritius Revenue Authority (“MRA”) has announced that tax payments under **Advance Payment System (“APS”)** and **Current Payment System (“CPS”)** will be deferred as well as the **Tax Arrears Settlement Scheme (“TASS”)** will be renewed to provide for full or 80% waiver of penalties and interests on all tax arrears due.

### Advance Payment System (“APS”)

- The last date for the submission of APS Statements and payment of the corresponding tax by companies for any quarter where the due date falls in November 2020, and up to May 2021, is being deferred to **28 June 2021**.
- Companies having a year end of November 2020 are not required to submit an APS Statement for the third quarter ended in August 2020. They will have to submit their annual income tax return by **31 May 2021**.

### Current Payment System (“CPS”)

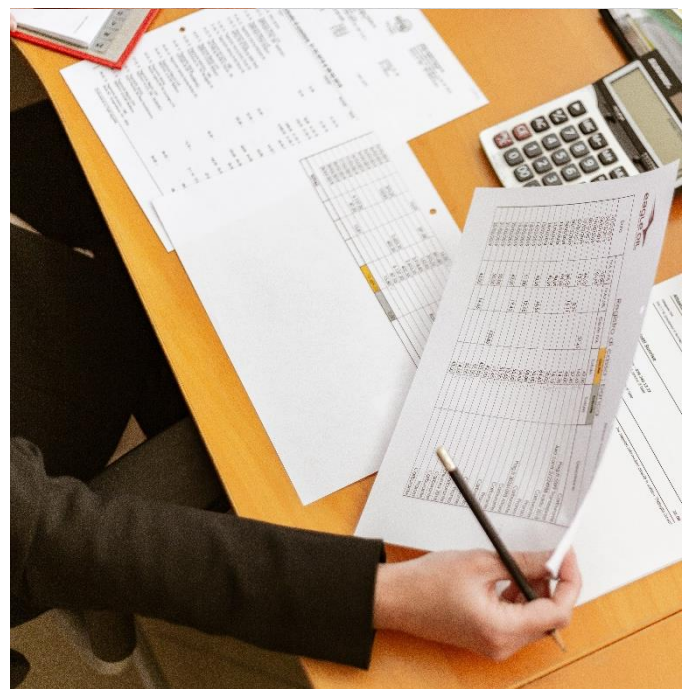
Where the due date falls in December 2020, March and June 2021, individual taxpayers are not required to submit CPS Statements. The tax payable shall then be paid at the time of submission of annual income tax returns in **September/October 2021**.

### Tax Arrears Settlement Scheme (“TASS”)

- Any penalty and interest included in the tax arrears, due as at **31 October 2020**, under an assessment issued or a return submitted on or before 31 October 2020 under the Income Tax Act, the VAT Act and the Gambling Regulatory Authority Act, will be fully waived, provided that the tax due are fully paid by a person on or

before **31 December 2021** and an application for the waiver is made to the MRA on or before **30 June 2021**.

- Taxpayers having assessments pending before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council may take advantage of the TASS by withdrawing the case before these institutions.
- Where Training Levy and/or surcharges payable under the Human Resource Development Act are due as at **31 October 2020**, the surcharges shall be reduced by 80% provided that an application for the reduction is made to the MRA on or before **30 June 2021** and the outstanding Training Levy along with the balance of surcharges is paid on or before **31 March 2022**.



# Contact Us

We hope you find this tax alert useful. Feel free to contact us if you have any question.



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This document is based on our interpretation of the current income tax law and international tax principles. These principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

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