

Extension of Corporate Tax filing deadline & Payment of Taxes

Corporate Tax Return for companies with no Tax Liability

Companies, with an accounting period ended in the month of **September to December 2019** and where no tax is payable or a loss is declared will not be subject to penalties for late submission of their annual Corporate Tax return provided that the return is submitted on or before **31 July 2020**.

Please see the [communiqué](#) from the Mauritius Revenue Authority (MRA).

Payment of Tax by companies in the tourism industry

Companies engaged in tourism activities with accounting period ended on any date between **1 September 2019 and 30 June 2020**, and which are eligible to the Government Wage Assistance Scheme (**GWAS**) for the month of June 2020, will be granted an extended delay to pay any tax due in accordance with their annual Corporate tax return, as follows:

- a) half of the tax shall be payable on or before **28 December 2020**; and
- b) the remainder shall be payable on or before **28 June 2021**.

Any tax payable by the above mentioned companies under the Advance Payment System (**APS**) during the calendar Year 2020 may also be paid as per the extended delay specified above.

Please see the [communiqué](#) from the MRA.

Feel free to contact us if you wish to discuss further.

Contact us

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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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