

SUBSIDIARY LEGISLATION 372.16**INCOME TAX (STATUTORY DATES) RULES**

27th July, 1999

LEGAL NOTICE 127 of 1999, as amended by Legal Notice 78 of 2008.

1. The title of these rules is the Income Tax (Statutory Dates) Rules. Title.
Amended by:
L.N. 78 of 2008.
2. The date by which a return of income is required to be submitted in terms of article 10 of the Income Tax Management Act, hereinafter referred to as "the Act", ("tax return date") shall be determined as follows: Tax return date.
Cap. 372.
- (a) with respect to a return of income relating to any year of assessment preceding the year of assessment 1999, the tax return date is the thirtieth of June of the relative year of assessment;
 - (b) with respect to a return of income relating to the year of assessment 1999 -
 - (i) in the case of a person to whom article 11(2) of the Income Tax Act applies the tax return date is the thirtieth of September 1999; Cap. 123.
 - (ii) in any other case the tax return date is the thirty-first of August 1999; and
 - (c) with respect to a return of income relating to the year of assessment 2000 or any subsequent year of assessment -
 - (i) in the case of a person to whom article 11(2) of the Income Tax Act applies the tax return date is the last day of the ninth month following that to which the accounts for the relative financial period are made or the thirty-first of March of the relative year of assessment, whichever is the later; Cap. 123.
 - (ii) in any other case the tax return date is the thirtieth of June of the relative year of assessment.
3. When a person chargeable with tax has not received the notice mentioned in article 10(1) of the Act in respect of any year of assessment for which he is so chargeable by the first day of the month preceding that during which the relative tax return date falls in accordance with the other provisions of these regulations, the provisions of the said article 10 of the Act shall thereupon apply to that person as if he has been duly served with a notice to furnish a return and a self-assessment under subarticles (1) and (2) of the said article. Where a notice is not received.

Date for making
election under
article 12 of the
Act.

4. The date by which an election may be made under article 12 of the Act is:

- (a) with respect to the year of assessment 1999, the fifteenth of June 1999; and
- (b) with respect to the year of assessment 2000 or any subsequent year of assessment, the thirtieth April of the relative year.

Tax settlement
date.
Amended by:
L.N. 78 of 2008.

5. The date on which the tax for the year of assessment 1999 and any subsequent year becomes due and payable by any person (the "tax settlement date") shall be determined as follows:

- (a) in the case of a person to whom article 12 of the Act applies and who makes an election for the relative year of assessment under and in accordance with that section, and subject to the provisions of article 44(2B)(a) of the Act, the tax settlement date shall be the last day of the month following that during which a notice in writing by the Commissioner requesting the payment of the relative tax is served on that person or such later date as may be specified in that notice:

Provided that the tax settlement date in the case of any such person shall in no case be earlier than the tax return date for the relative year as determined under paragraph (b)(ii) or paragraph (c)(ii) of regulation 2; and

- (b) in any other case, the tax settlement date shall be the date falling on the tax return date applicable to that person for the relative year as determined under regulation 2:

Provided that, with respect to the tax for year of assessment 2008 and subsequent years of assessment, where a determination in terms of article 47 of the Duty on Documents and Transfers Act has been made as a consequence of the company satisfying subarticle (3)(e) of the said article, and until such time that the said determination remains valid, the tax payable by such a company on its chargeable income shall become due and payable as follows:

- (i) where such income is distributed by the company on or before the tax return date of the said company, on the tax return date;
- (ii) where such income is distributed by the company after the tax return date but before the date referred to in sub-paragraph (iii), the earlier of the fourteenth day following the end of the month in which such a distribution was made and the date referred to in sub-paragraph (iii);

- (iii) in other cases, the last date of the period referred to in article 182(3) of the Companies Act which period shall for the purposes of these rules be deemed to commence from the end of the accounting period as determined in accordance with article 11 of the Income Tax Act as is applicable to the said company. Cap. 386.
Cap. 123.

6. For the purpose of article 48(2A) of the Act, and subject to the provisions of subarticle (2B) of that article, any tax determined as repayable to a person under subarticle (1) or (2) of that article shall become due, as the case may be, on a date (hereinafter in this regulation referred to as "the refund date") determined as follows: Refund date.

- (a) in the case of a person to whom article 11(2) of the Income Tax Act applies: Cap. 123.
- (i) with respect to tax repayable for the year of assessment 1999 the refund date shall be the first of April 2000;
 - (ii) with respect to the tax repayable for the year of assessment 2000 or any subsequent year of assessment the refund date shall be the last day of the sixth month following the tax return date applicable to that person for the relative year as determined under regulation 2; and
- (b) in the case of any other person:
- (i) with respect to tax repayable for the year of assessment 1999 the refund date shall be the first of March 2000;
 - (ii) with respect to tax repayable for the year of assessment 2000 or any subsequent year of assessment the refund date shall be the first of January of the year immediately following the respective year of assessment.
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