

Newsletter 25

15 May 2018

PAYMENT OF TAXES

Mandatory electronic payment

The Tax Department has announced that **as from 1 June 2018**, the taxes mentioned below should be remitted **only through the electronic portal of JCC Smart**.

Tax code	Description
0114	Reduction in salaries and wages of the broader Public Sector
0200	Provisional Tax for Individuals and Companies
0300	Self-Assessment for Individuals and Companies
0300	Income Tax / Corporation Tax Assessment
0602	Special contribution for defence deducted from interest
0604	Special contribution for defence paid on rental income
0612	Special contribution for defence on interest
0603	Special contribution for defence deducted from dividends
0613	Special contribution for defence on dividends
0614	Special contribution for defence deducted from rents
0623	Special contribution for defence on deemed dividends

Taxes that are subject to interest and penalties due to late settlement or payments with tax code 0200 – Provisional Tax for Individual and Companies after Revision of the Provisional Tax Declaration, can be paid at the cash desks of the Tax Department.

We remain available for any clarification or any assistance should be needed.

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