



MAURITIUS REVENUE AUTHORITY

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COMMUNIQUÉ

CURRENT PAYMENT SYSTEM (CPS)

Individuals deriving income from business, profession, vocation or rental exceeding the CPS threshold are required to file quarterly CPS statements and pay tax, if any, in accordance thereof.

The CPS thresholds for the year 2008-2009 is as follows:

Turnover	Rs 300,000 for the CPS quarter
Gross Income from profession, vocation or occupation	Rs 75,000 for the CPS quarter
Rent	Rs 20,000 per month

An individual, whose gross income falling under CPS does not exceed the above CPS threshold, **should not** file CPS Statement, unless he has a chargeable income.

The last date for submission of Statement of Income and payment of tax under CPS for the first quarter ending 30 September 2008 is 31 December 2008.

CPS Statements have already been issued by MRA. Individuals who are required to file CPS Statement but who have not yet received the forms are kindly requested to collect a copy from MRA Help Desk, Efram Court, Cnr. Sir Virgil Naz & Mgr. Gonin Streets, Port Louis or to download the same from MRA Website: <http://mra.gov.mu>

Planters deriving gross income exclusively from the cultivation of sugar cane and the growing of tobacco leaves are **not required** to submit CPS statement of income for any quarter.

For any further information, please call our **hotline 207 6010**.

16 December 2008

Mauritius Revenue Authority