

Date: 17 January 2011

TO: ALL TDS PAYERS

Dear Sir/Madam,

ANNUAL RETURN – TAX DEDUCTION AT SOURCE - TDS (Other than Interest)
Income Year Ended 31 December 2010 - Year Of Assessment 2011

A. Statement of Income Received

As required under Income Tax Act, payers having operated TDS during the period 01 January 2010 to 31 December 2010 should, **not later than 15 February 2011**, give to every payee a Statement of Income Received in respect of that period. The format of the statement may be downloaded from MRA website <http://mra.gov.mu> .

B. Annual TDS Return

Payers should also submit **electronically** to MRA, **not later than 15 February 2011**, an Annual TDS Return in respect of all Payees on whose account tax was withheld under TDS during the year ended 31 December 2010. Payers who have joined the Contribution Network Project should file the Return using that system. Otherwise, Payers should e-mail the Return as an attachment to tds@mra.mu . The approved excel format of the Return and the specifications may also be downloaded from MRA website.

C. Tax Account Number (TAN)

Kindly note that it is mandatory to insert the TAN of the Payer as well as that of the Payee in both of the above documents.

D. Reconciliation

Before giving the Statement of Income Received to Payees and filing the Annual TDS Return, Payers are kindly requested to ensure that:

- (i) the amounts on the Statement of Income Received given to Payees correspond with the respective amounts on the Annual TDS Return; and
- (ii) total tax under TDS remitted to MRA for the months of January 2010 to December 2010 reconciles with total tax withheld as per the Annual TDS Return.

For any additional information regarding TDS, please phone our hotline 2076010 or call at our Customer Service Centre at the under mentioned address.

We thank you for your usual support.

Yours faithfully



D. RAMDIN
for Director-General