I. SOCIÉTÉ IDENTIFICATION

1.1 Full name of société

1.2 Address of registered office

1.3 Address of principal place of business

1.4 Address for correspondence

1.5 Main business activity

1.6 Was société in operation? Please tick (✓) appropriate box. Yes ☐ No ☐

1.7 PAYE Employer Registration Number

1.8 Daytime phone number

II. DECLARATION

I.............................................................................................. do hereby (full name of signatory in BLOCK LETTERS) declare that the income, deductions and other particulars in this return and in the annexes are true, complete and correct.

Signature .................................................................................................

Capacity in which acting ......................................................................

Date .....................................................

I hereby tender the sum of Rs...................................... being the tax payable in accordance with section 6 of this return.

Cheque should be crossed and made payable to the Director-General, Mauritius Revenue Authority. Write full name and Tax Account Number on verso of cheque.

Please quote your TAX ACCOUNT No. in all communications addressed to the Mauritius Revenue Authority, Ehram Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.
### 3.1 Trade, manufacture, profession etc.

- **Turnover/Sales/Fees**: Rs \[\ldots\] \[Rs\]
- **Less**: Cost of sales
- **Gross profit**: \[\ldots\] \[Rs\]
- **Add**: Other income
- **Less**: Business expenses
- **Net profit per accounts**: \[\ldots\] \[Rs\]

#### 3.1.10 Net income from trade, manufacture, profession etc.

### 3.2 Sugar Cane cultivation

- **Situation of lands**: \[\ldots\] \[\ldots\]
- **Acreage under cultivation**: \[\ldots\] \[acres\]
- **Weight of sugarcane produced**: \[\ldots\] \[tons\]
- **Gross receipts**: Rs \[\ldots\] \[Rs\]

#### 3.2.5 Net income from sugar cane cultivation

### 3.3 Other agricultural activities

- **Gross receipts from other agricultural activities**: Rs \[\ldots\] \[Rs\]

#### 3.3.2 Net income from other agricultural activities

### 3.4 Rent

- **Gross rent from property in Mauritius**: Rs \[\ldots\] \[Rs\]

#### 3.4.2 Total net rent

### 3.5 Interest

#### 3.5.1 Total interest

### 3.6 Income from other sources

- **Gross receipts from other sources**: Rs \[\ldots\] \[Rs\]

#### 3.6.1 Net income from other sources

### 3.7 Net income/loss of société

### 4 DEDUCTION OF TAX AT SOURCE

<table>
<thead>
<tr>
<th>TAN of payer</th>
<th>TAN of payee</th>
<th>Amount of tax deducted from (Rs only)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>Rent</strong></td>
</tr>
<tr>
<td>4.1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.4</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Enter total TDS**

### 5 SHARE OF ASSOCIATES

**Note**: A statement should be given to each associate giving, as shown below, an analysis of the share of income/loss and of the amount of tax deducted at source for inclusion in the associate’s annual return of income.

<table>
<thead>
<tr>
<th>Full name of associate</th>
<th>Profit sharing ratio (%)</th>
<th>Share in net income/loss of société at 3.7 (Rs)</th>
<th>Share in TDS at 4.6 (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.4</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 6 NATIONAL RESIDENTIAL PROPERTY TAX (NRPT)

<table>
<thead>
<tr>
<th>Address</th>
<th>Town/Village</th>
<th>Tick as appropriate</th>
<th>Area (sq. mt)</th>
<th>Tax rate (per sq. mt Rs/SRs)</th>
<th>No of months of ownership during period</th>
<th>NRPT (Rs only)</th>
<th>Less tax paid under Local Govt. Act (Rs only)</th>
<th>NRPT payable (Rs only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total NRPT payable**
Year of Assessment 2010 (Income for the period 1 July 2009 to 31 December 2009) 

NOTES - How to fill in your return (I.T. Form 6)

1. GENERAL INFORMATION ON SOCIÉTÉ

"Société" means a société formed under any enactment in Mauritius and includes -
(a) a società de fait or a società en participation;
(b) a joint venture; or
(c) a società or partnership formed under the law of a foreign country.

A resident società is not liable to tax on its income. Its associates are, however, liable to tax in respect of their share of income from the società, whether or not the income of the società has been distributed among the associates.

"Resident" when applied to a società means a società which has its seat or siège in Mauritius and includes a società which has at least one associate or associé or gérant resident in Mauritius.

2. INCOME PERIOD

With the change in income year from “01 July – 30 June” to “01 January - 31 December”, all sociétés are now required to file return of income in respect of income derived on a calendar year basis, i.e. for the period 01 January to 31 December. As a result all sociétés should now close their accounts on 31 December each year.

As a transitional measure, sociétés are required to file return for the year of assessment 2010 in respect of income derived for the 6 months period from 01 July 2009 to 31 December 2009. The time limit to submit the return to MRA is 31 March 2010.

To ensure that there is no break in the basis period, sociétés having adopted a year ending on any date other than 30 June 2009 as basis period for the year of assessment 2009/10, should file their return for the year of assessment 2010 in respect of income derived for the period starting from the end of the basis period used for the year of assessment 2009/10 up to 31 December 2009.

For example, a società having closed its accounts on 31 March 2009 in respect of year of assessment 2009/10 should file a return for year of assessment 2010 in respect of income derived for the period 1 April 2009 to 31 December 2009.

3. COMPUTATION OF NET INCOME

The profit as per the profit & loss a/c is not the taxable profit as not all items of income are taxable nor are all items of expenses deductible for tax purposes. The net profit/loss as per profit and loss a/c needs to be adjusted to arrive at the net income for tax purposes.

General Rule for deduction of expenses

Any expenditure or loss to the extent to which it is exclusively incurred in the production of the gross income of the business is deductible from the gross income.

Unauthorised deductions

The following items of expenditure are specifically prohibited by Section 26 of the Income Tax Act -
(a) any investment, expenditure or loss to the extent to which it is capital or of a capital nature;
(b) any expenditure or loss to the extent to which it is incurred in the production of income which is exempt income;
(c) any reserve or provision of any kind;
(d) any expenditure or loss recoverable under a contract of insurance or of indemnity;
(e) any expenditure incurred in providing business entertainment or any gift;
(f) any tax payable under the Land (Duties and Taxes) Act;
(g) income tax or foreign tax;
(h) any expenditure or loss to the extent to which it is of a private or domestic nature.

Expenditure incurred in the production of exempt income

(a) Expenditure or loss exclusively incurred in the production of exempt income is not allowable.
(b) Where expenditure or loss is incurred in the production of both gross income and exempt income, that part of the expenditure or loss attributable to the production of exempt income shall be calculated using the following formula:
   \[ \frac{\text{exempt income}}{\text{total gross income (including exempt income)}} \times \text{expenditure or loss} \]
(c) Where the proportion of exempt income to total gross income in the above formula is 10 per cent or less, no part of the expenditure or loss as determined above shall be disallowed.
6. NATIONAL RESIDENTIAL PROPERTY TAX (NRPT)

NRPT is payable by every owner of a residential property. A société which is owner of a residential property is liable to NRPT irrespective of whether or not it derives any income.

“Owner” includes the owner of a residential property on any leased land or the person who receives or is entitled to receive any rent therefrom.

“Residential Property” means any immovable property including any building, apartment, flat, tenement, campement or bungalow, used or available for use as residence. It includes any tourist residence i.e. any premises, other than a hotel or a guesthouse, which offers sleeping accommodation to tourists, with or without meals, for a fee as defined in the Tourism Authority Act. No NRPT is payable based on the floor area of the building.

Conversion Rate

One Toise is approximately equal to 3.8 square metres.
One Perche is approximately equal to 42.21 square metres.
10.76 Square feet is approximately equal to 1 square metre.

Period of ownership: Insert in the relevant column the number of month/s during which the property was owned by the société during the period 1 July 2009 to 31 December 2009.

Where a residential property is acquired, sold or transferred during the 6 months period ended 31 December 2009, the NRPT should be pro-rated based on the number of months of ownership during that period as follows:

\[
\text{NRPT} \times \frac{1}{6} \times \text{no. of months of ownership during the period}
\]

Where a building used as residence is located on a portion of land used for agriculture and the gross income derived therefrom is calculated with reference to the surface area of the land at the rate of Rs 5 per square metre.

In case the società owns more than 3 properties, give details on a separate sheet.