

TAN :

SURNAME : _____

OTHER NAMES : _____

STREET: _____

LOCALITY: _____

VILLAGE/ TOWN: _____



(The Income Tax Act)
Year of Assessment 2014

(Income for the Year 1 January 2013 to 31 December 2013)
ANNUAL INCOME TAX RETURN — INDIVIDUAL
Applicable to an individual deriving income from trade, business, profession, agriculture, rent and other sources.

THE RETURN SHOULD REACH MRA AT LATEST ON 1 APRIL 2014

ELECTRONIC FILING - Please file your return electronically on MRA website <http://www.mra.mu>

I DECLARATION (Complete this section after filling in sections 2 to 27)

I hereby declare that the income, deductions, tax credits and other particulars in this return are true, correct and complete.

Signature: _____ Date: _____ Email address: _____

National Identity Card Number: Phone no. - Fixed:

Business Registration Number: - Mobile:

Main Business Activity :- (See Note 1)

Sector:

Type of activity:

Detail of activity:

PAYMENT OF TAX

I hereby tender the sum of:

- Rs being income tax payable
- Rs being NPF amount payable
- Rs being NSF amount payable.

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.

REFUND OF TAX

I hereby apply for the refund of Rs..... being income tax paid in excess in accordance with section 26 of this return.
(Any amount of income tax paid in excess cannot be set off against any NPF/ NSF amount payable).

2 INCOME FALLING UNDER CPS

		Rs only	Rs only	Rs only
2.1	Trade, Business, Profession (See Note 2)			
2.1.1	Turnover/Sales		.....
2.1.2	Less: Cost of sales		.....
2.1.3	Gross profit		.....
2.1.4	Add: Other income		.....
2.1.5	Less: Business expenses		.....
2.1.6	Net profit per accounts		.....
2.1.7	Add: Income not included in profit & loss account	.....	
2.1.8	Non-allowable expenses	.....	.....
2.1.9	Less: Allowable items		.....
2.1.10	Net income from trade, business and profession ➤			.....
2.2	Agriculture (See Note 3)			
2.2.1	Gross receipts from agricultural activities		Rs	
2.2.2	Net income from agriculture ➤			.....
2.3	Rent			
2.3.1	Gross rent from property in Mauritius		Rs	
2.3.2	Net rent ➤			.....
2.4	Resident Société or Succession (See Note 4)			
2.4.1	Share of income from société		Rs	
2.4.2	Share of income from succession		Rs	
2.4.3	Net income from Resident Société/Succession ➤			.....
2.5	TOTAL (Carried forward to page 2) ➤			.....

2.5	TOTAL (Brought forward from page 1) ➤				
3	BASIC RETIREMENT PENSION				
3.1	Basic retirement pension (old age pension)				
4	INTEREST INCOME (See Note 5)				
4.1	Interest income				
5	OTHER INCOME				
5.1	Royalty, Premium, Annuity and Charges				
5.1.1	Royalty Rs Premium Rs Annuity Rs Charges Rs				
5.1.2	Total royalty, premium, annuity and charges ➤				
5.2	Any other source in Mauritius				
5.2.1	Net income from any other source in Mauritius ➤				
5.3	From outside Mauritius <i>Applicable to a resident of Mauritius</i>			Rs only	
5.3.1	Income remitted to Mauritius - Dividend			.....
5.3.2	- Rent			.....
5.3.3	- Interest			.....
5.3.4	- Other (please specify .....)			.....
5.3.5	Net income from outside Mauritius ➤				
6	NET INCOME ➤				
7	EXEMPT INCOME (SELF) AND INCOME OF DEPENDENTS (See Note 6) (Attach details of income)				
7.1	Exempt Income (Self)				
7.1.1	Exempt dividends (Rs)	Exempt interest (Rs)	Other exempt income (Rs)		
7.2	Income of Dependents				
7.2.1	Net income and exempt income (Rs)	1 st Dependent	2 nd Dependent	3 rd Dependent	Total
7.2.2	Less: Exempt dividends (Rs)				
7.2.3	Less: Exempt interest (Rs)				
7.2.4	Less: Other exempt income (Rs)				
7.2.5	Less: Emoluments (Rs) (transferred to section 12)				
7.2.6	Balance				➤
8	TOTAL ➤				
9	LOSSES (See Note 7) Rs only				
9.1	Losses incurred in the year (attach details)				
9.2	Losses brought forward from previous year				
9.3	Less: Losses lapsed (after 5 years)				
9.4	BALANCE ➤				
9.5	Total (line 9.1 plus line 9.4)				
9.6	Losses deductible for the year (Deduct lesser of amount at section 8 or 9.5)				
9.7	Losses carried forward to next year (line 9.5 less 9.6)				
10	BALANCE (line 8 less line 9.6) ➤				
11	EMOLUMENTS (Self) <i>Original of Statement of Emoluments and Tax Deduction should be attached</i> (See Note 8)				
11.1	PAYE Employer Registration Number	Emoluments (net of exempt income)	Tax withheld under PAYE		
11.2					
11.3					
11.4					
11.5					
11.6					
11.7					
11.8					
11.9					
11.10					
11.11	Total Emoluments				
11.12	Less: Expenditure incurred wholly, exclusively and necessarily in the performance of the duties of the office (attach details)				
11.13	NET EMOLUMENTS (line 11.11 less line 11.12) ➤				
12	EMOLUMENTS (Dependents) Amount transferred from section 7.2.5 ➤				
13	TOTAL NET INCOME (lines 10 + 11.13 + 12) (Carried forward to page 3) ➤				

13	TOTAL NET INCOME (lines 10 + 11.13 + 12) (Brought forward from page 2) ➤					
14	INCOME EXEMPTION THRESHOLD (IET) (See Note 9)					
14.1	Were you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>					
14.2	Has your spouse claimed IET in respect of category B, C, D or F in his/her annual income tax return? Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable <input type="checkbox"/>					
	If the above is Yes or No, insert spouse TAN <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>					
14.3	IET Allowable					
						Tick (✓) only one box
14.3.1	Category A	Individual with no dependent		Rs. 270,000		<input type="checkbox"/>
14.3.2	Category B	Individual with one dependent		Rs. 380,000		<input type="checkbox"/>
14.3.3	Category C	Individual with two dependents		Rs. 440,000		<input type="checkbox"/>
14.3.4	Category D	Individual with three dependents		Rs. 480,000		<input type="checkbox"/>
14.3.5	Category E	Retired or disabled person with no dependent		Rs. 320,000		<input type="checkbox"/>
14.3.6	Category F	Retired or disabled person with one dependent		Rs. 430,000		<input type="checkbox"/>
14.4	Enter Income Exemption Threshold ➤					
14.5	Particulars of Dependents					
		Name	Date of Birth DD-MM-YYYY	Relationship	Total Income (including exempt income)	Please tick (✓) if entitled to additional exemption for undergraduate course
14.5.1	1st					<input type="checkbox"/>
14.5.2	2nd					<input type="checkbox"/>
14.5.3	3rd					<input type="checkbox"/>
15	ADDITIONAL EXEMPTION (Not allowable if net income at section 13 plus total exempt dividends and interest (self and dependents) exceed Rs 2 million) (See Note 10)					
15.1	Additional Exemption in respect of dependent child pursuing undergraduate course					
		Name of child	Educational Institution attended		Additional Exemption	
15.1.1	1st					
15.1.2	2nd					
15.1.3	3rd					
15.2	Total Additional Exemption ➤					
16	RELIEF FOR MEDICAL OR HEALTH INSURANCE PREMIUM (See Note 11)					
16.1		Name of insured	Date of Birth DD-MM-YYYY	Relationship	Premium allowable	
16.1.1						
16.1.2						
16.1.3						
16.1.4						
16.2	Total Medical Insurance Relief ➤					
17	INTEREST RELIEF ON SECURED HOUSING LOAN (Not allowable if net income at section 13 plus total exempt dividends and interest (self and dependents) exceed Rs 2 million) (See Note 12)					
17.1		Bank/Lending Institution Code	Certificate Number		Interest Paid (Rs only)	
17.1.1						
17.1.2						
17.2	Total Interest Relief ➤					
18	TOTAL EXEMPTION AND RELIEF (lines 14.4 + 15.2 + 16.2 + 17.2) ➤					
19	CHARGEABLE INCOME (line 13 less line 18) (Carried forward to page 4) ➤					

19	CHARGEABLE INCOME (line 13 less line 18) (Brought forward from page 3) ➤																									
20	CALCULATION OF TAX (See Note 14)																									
	Tax - 15 % on chargeable income at section 19 ➤																									
21	TAX CREDIT (See Note 15)																									
21.1	Deduct foreign tax credit ➤																									
22	BALANCE AFTER TAX CREDIT ➤																									
23	TAX WITHHELD UNDER PAYE AND PAID UNDER CPS AND TDS (See Note 16) Rs only																									
23.1	Total tax withheld under PAYE (as per Statement of Emoluments and Tax Deduction)																									
23.2	Tax paid under CPS																									
23.3	Total tax withheld on interest income																									
23.4	Total tax deducted at source on other income (give details in table below)																									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 35%;">TAN of Payer/Société</th> <th style="width: 60%;">Amount of tax deducted</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">23.4.1</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">23.4.2</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">23.4.3</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">23.4.4</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">23.4.5</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">23.4.6</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">23.4.7</td> <td style="text-align: center;">Total</td> <td></td> </tr> </tbody> </table>		TAN of Payer/Société	Amount of tax deducted	23.4.1			23.4.2			23.4.3			23.4.4			23.4.5			23.4.6			23.4.7	Total		
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23.4.2																										
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23.4.5																										
23.4.6																										
23.4.7	Total																									
23.5	Deduct total (lines 23.1 to 23.4)																									
24	BALANCE (line 22 less line 23.5) ➤																									
25	PENALTY AND INTEREST (See Note 18) <u>If applicable, add</u> Rs only																									
25.1	Penalty for late submission of return																									
25.2	Penalty for underpayment of tax under CPS																									
25.3	Penalty for late payment of tax																									
25.4	Interest for late payment of tax																									
25.5	Enter total ➤																									
26	TAX PAYABLE / TAX PAID IN EXCESS (Delete as appropriate) ➤																									

**CONTRIBUTION TO NATIONAL PENSIONS FUND AND NATIONAL SAVINGS FUND - YEAR 2013
IN RESPECT OF PERSONS EMPLOYED IN THE DOMESTIC SERVICE WHETHER ON A FULL-TIME OR PART-TIME BASIS**

This section should be filled in where the monthly salary in respect of all employees was constant throughout the whole income year 2013.

In case the monthly salary of an employee has not been the same throughout the year or any employee has not been employed for the whole year, the "NPF/NSF Contributions Form" should be filled in. The Form can be downloaded from MRA website under "Downloadable forms" or can be obtained at MRA Head Office. The "NPF/NSF Contributions Form" duly filled in should be submitted together with this return.

Employer Registration Number :

TAN :

Details of employee

Serial No.	Surname	Other Names	NIC Number	Yearly salary excluding End of Year Bonus	Yearly NPF Contribution		Yearly NSF Contribution	
					Employer	Employee	Employer	Employee
1								
2								
3								
4								
5								
Subtotal								
Total NPF/NSF contribution								
Surcharge for late payment								
Total NPF/NSF contribution and surcharge								

Please refer to Note 19 for explanations on how to complete this section.