

TAN :



RETURN OF INCOME - COMPANY & TRUST
Income Tax

Year of assessment 2013

(Under section 116 of the Income Tax Act)

This form also applies to non-resident sociétés and any other body of persons liable to corporate income tax

No accounts should be submitted with the return

This return duly filled in together with payment of tax, if any, should reach MRA not later than six months from the end of the month in which the company's accounting year ends. However, where the company's accounting year ends on 30 June 2013, the return and payment of tax, if any, should reach MRA by 27 December 2013 at latest.

Please read the "Notes for completion of annual return" before filling in this form.

1	Full name									
2	Email address									
3	Currency in which return is submitted	MUR						Yes	No	
4	Has there been a change in the main business activity of the company during the income year?							<input type="checkbox"/>	<input type="checkbox"/>	
5	Has there been more than 20% change in the ownership of the shares of the company during the income year?							<input type="checkbox"/>	<input type="checkbox"/>	
	If above is yes, state the percentage change in shareholding.....									
6	Was the company in operation during the income year?							<input type="checkbox"/>	<input type="checkbox"/>	
7	Did the company have any transaction with related companies and/or individuals during the income year?							<input type="checkbox"/>	<input type="checkbox"/>	
	If above is yes, were all these transactions based on an arm's length price?									
8	Did the company make any distribution by way of shares in lieu of dividends during the year?							<input type="checkbox"/>	<input type="checkbox"/>	
9	Amount of dividend declared Rs									
10	Does the company irrevocably elect for the taxation of foreign exchange differences on a realised basis?							<input type="checkbox"/>	<input type="checkbox"/>	
11	Did the company have its place of central management and control in Mauritius?							<input type="checkbox"/>	<input type="checkbox"/>	
12	In the case of trust, state the place of setting up of the trust									
13	Name of accountant/Firm of accountants									
14	Have the accounts been audited?							<input type="checkbox"/>	<input type="checkbox"/>	
15	Did the auditors qualify their report or express any reservation?							<input type="checkbox"/>	<input type="checkbox"/>	
16	Name of auditor									
								Male	Female	
17	Number of employees including exempt employees as at closing date of accounts							<input type="text"/>	<input type="text"/>	

Declaration (See Note 1)

- I,
- (a) hereby declare that the income, deductions, tax credits and other particulars in this return are true, correct and complete; and
 - (b) hereby tender the sum of Rs being the tax payable in accordance with this return.
 - (c) hereby apply for a refund of Rs being the tax paid in excess in accordance with this return.

Daytime phone number

Signature

Name

Date

Capacity in which acting

TRADING AND PROFIT AND LOSS ACCOUNT (See Note 2)

	Rs		Rs
1	Turnover or Gross amount receivable	.....	1
2	Less: Cost of sales	.....	2
3	Gross Profit/Loss	.....	3
4	Add: Dividends	.....	4
5	Interest	.....	5
6	Rent	.....	6
7	Royalties	.....	7
8	Profit on disposal of assets	.....	8
9	Profit on sale of securities	.....	9
10	Other income / items credited to profit and loss account	.....	10
11	Total lines 3 to 10	➤	11
	Deduct: Expenses per Profit and Loss account		
12	Wages and salaries	.....	12
13	Other staff costs	.....	13
14	Directors' emoluments	.....	14
15	Commissions and discounts	.....	15
16	Entertainment expenses, gifts and donations	.....	16
17	Stationery and consumables	.....	17
18	Information systems and computer expenses	.....	18
19	Security and cleaning services	.....	19
20	Advertising and promotional expenses	.....	20
21	Overseas travelling expenses	.....	21
22	Overseas marketing and promotional expenses	.....	22
23	Legal and professional fees	.....	23
24	Management fees	.....	24
25	Interest	.....	25
26	Bank charges	.....	26
27	Loss on foreign currency exchange	.....	27
28	Electricity, water and telephone charges	.....	28
29	Rent	.....	29
30	Rates and taxes	.....	30
31	Royalties	.....	31
32	Licences	.....	32
33	Insurance	.....	33
34	Motor vehicle expenses	.....	34
35	Repairs and maintenance	.....	35
36	Depreciation	.....	36
37	Bad debts and provision for doubtful debts	.....	37
38	Loss on disposal of assets	.....	38
39	Loss on revaluation of assets	.....	39
40	Other expenses	.....	40
41	Total lines 12 to 40	➤	41
42	Net Profit or Loss per Profit and Loss Account (Transfer to page 4)	➤	42

BALANCE SHEET (See Note 3)

		ASSETS EMPLOYED	Rs
	Non-current assets		
1	Land and building		1
2	Plant and equipment		2
3	Investment properties		3
4	Intangible assets		4
5	Investments in subsidiary companies		5
6	Investments in associated companies		6
7	Other investments		7
8	Non-current receivables		8
9	Deferred tax assets		9
10	Other		10
11	Total non-current assets		11
	Current assets		
12	Stock of raw materials and unfinished goods		12
13	Stock of finished goods		13
14	Other stocks		14
15	Construction contract work in progress		15
16	Trade and other receivables		16
17	Marketable securities		17
18	Cash in hand and at bank		18
19	Other		19
20	Total current assets		20
	Current liabilities		
21	Trade and other payables		21
22	Current tax liabilities		22
23	Borrowings		23
24	Provisions for liabilities and charges		24
25	Proposed dividends		25
26	Other		26
27	Total current liabilities		27
28	Net current assets		28
29	TOTAL	➤	29
	FINANCED BY		
	Capital and reserves		
30	Share capital		30
31	Share premium		31
32	Revaluation and other reserves		32
33	Retained earnings/loss c/f		33
34	Others		34
35	Shareholders' interest		35
	Non-current liabilities		
36	Borrowings		36
37	Deferred tax liabilities		37
38	Others		38
39	Total non current liabilities		39
40	TOTAL	➤	40

COMPUTATION OF CHARGEABLE INCOME (See note 4)

	Rs		Rs
1		Net profit or loss per Profit and Loss account (Transfer from page 2)	1
		Add: Unauthorised deductions	
2		Expenditure incurred in the production of exempt income	2
3		Transfers to provisions and reserves	3
4		Expenditure/loss recoverable under a contract of insurance or indemnity	4
5		Income tax or foreign tax	5
6		Penalties and fines	6
7		Depreciation	7
8		Loss on disposal/revaluation of fixed assets including securities	8
9		Other non allowable expenditure or loss	9
10		Add: Income not included in Profit and Loss account	10
11		TOTAL ➤	11
12		Deduct: Dividends receivable from resident companies	12
13		Other exempt income	13
14		Annual allowance	14
15		Investment allowance	15
16		Gain on disposal/revaluation of fixed assets including securities	16
17		Disabled employee deduction	17
18		Other deductible items	18
19		PROFIT/(LOSS) AS ADJUSTED FOR TAX PURPOSES ➤	19
20		Deduct: Losses brought forward from previous year	20
21		Less Losses lapsed (after 5 years)	21
22		BALANCE ➤	22
23		Add/Deduct: Unrelieved losses transferred on takeover or merger ➤	23
24		Chargeable income/loss carried forward ➤	24

CALCULATION OF TAX (See note 5)

	CSR FUND (Not applicable to Trust)																
25	Chargeable income of year of assessment 2012 (preceding year)	31	Tax - 15% on chargeable income	31													
26	CSR Fund - 2% of amount at line 25	32	Deduct: Special tax credit	32													
27	Less: Amount spent	33	Normal tax payable (A)	33													
28	CSR balance (line 26 less line 27)	34	Alternative Minimum Tax (B)	34													
29	Less: CSR amount carried forward	35	Tax payable (higher of A and B)	35													
30	CSR balance payable																
36	CSR payable			36													
37	Solidarity Levy on telephony service provider			37													
38	TOTAL TAX (lines 35 + 36 + 37)			38													
39	Deduct: Foreign tax credit			39													
40	Balance after foreign tax credit			40													
41	Deduct: Tax Deducted at Source (TDS)			41													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">TAN of Payer/Société</th> <th style="width: 50%;">Amount of tax deducted</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr> <td style="text-align: center;">Total</td> <td> </td> </tr> </tbody> </table>		TAN of Payer/Société	Amount of tax deducted									Total				
TAN of Payer/Société	Amount of tax deducted																
Total																	
42	Deduct: TDS credits for interest			42													
43	Deduct: Tax paid under APS			43													
44			TAX PAYABLE ➤	44													
45	Interest on unpaid tax			45													
46	Penalty: LSR <input type="text"/> LPT <input type="text"/> FSRE <input type="text"/> Total penalty ➤			46													
47	TAX PAYABLE/(TAX PAID IN EXCESS) ➤			47													