

INDIVIDUAL INCOME TAX e-FILING SEASON 2020

1. The Mauritius Revenue Authority (MRA) informs the public that it is now a legal obligation to submit individual income tax returns and effect payment, if any, electronically. The **last date** for **electronic** submission of tax return and payment of income tax is **Thursday 15 October 2020**.
2. Taxpayers who need assistance may avail themselves of the following extended services on 15 October 2020:
 - Customer Service Counters at Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis, will exceptionally remain open up to **20.00 hrs**.
 - **MRA Helpdesk : 207 6000** will be operational up to **21.00 hrs**
3. In case of late submission of return, a penalty of Rs 2,000 per month, until the time the return is submitted up to a maximum of Rs 20,000 is applicable. For late payment of tax, a penalty of 5% of the tax payable is applicable.

However, where the taxpayer is a small enterprise having an annual turnover not exceeding Rs 10 million or an individual who is not in business, the maximum penalty for late submission of return is Rs 5,000 and the penalty for late payment is 2%.

Furthermore, an interest of 0.5% per month, or part of a month, is also applicable on the tax payable.
4. For further information, kindly visit MRA website: **www.mra.mu**

