


TAN :
SURNAME :
OTHER NAMES :
ADDRESS :



MAURITIUS REVENUE AUTHORITY
 (The Income Tax Act)
Year of Assessment 2009-2010
 (Income for the Year 1 July 2008 to 30 June 2009)
ANNUAL INCOME TAX RETURN — INDIVIDUAL
 Applicable to an individual in receipt of emoluments and interest only.
 Where income is derived by you from other sources an I. T. Form I must be filled in instead.

THE RETURN SHOULD REACH MRA AT LATEST ON 30 SEPTEMBER 2009

ELECTRONIC FILING OF TAX RETURN
 Please file your return electronically on MRA website <http://mra.gov.mu>

1 DECLARATION (Complete this section after filling in sections 2 to 18)

I declare to the best of my knowledge and belief that this return is true and correct.

.....
 Signature Date Email address

National Identity Card No. Daytime phone number

PAYMENT OF TAX

I hereby tender the sum of Rs..... being the tax payable in accordance with section 18 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.

REFUND OF TAX

I hereby apply for the refund of Rs..... being the tax paid in excess in accordance with section 18 of this return.

2 EMOLUMENTS (See Note 1) *Original of Statement of Emoluments and Tax Deduction should be attached* Rupees only

PAYE Employer Registration Number	Total Emoluments	Exempt Income	Emoluments net of exempt Income	Tax withheld under PAYE
2.1	Emoluments net of exempt income (TOTAL) ➤		
2.2	<u>Less:</u> Expenditure incurred wholly and exclusively in the performance of the duties of the office (<i>attach details</i>)		
2.3	NET EMOLUMENTS (2.1 less 2.2) ➤		

3 BASIC RETIREMENT PENSION (See Note 2)

3.1 Basic retirement pension (Old age pension)

4 INTEREST INCOME (See Note 3) (*Attach details*)

4.1 Interest received by self and dependent/s from banks and other financial institutions

	Bank Code	Year	Certificate Number	Interest received (Rs only)	Tax Deducted (Rs only)
4.1.1					
4.1.2					
4.1.3					
4.1.4					
4.1.5					
4.1.6					
4.2	Other interest received			
4.3	TOTAL INTEREST RECEIVED ➤			

5 NET INCOME ➤

6 INCOME OF DEPENDENTS (*Attach details of income*)

	1 st Dependent	2 nd Dependent	3 rd Dependent	Total
6.1 Net income and exempt income (Rs)
6.2 <u>Less:</u> Exempt income (Rs)
6.3 <u>Less:</u> Interest income (Rs) (<i>included at section 4</i>)
6.4 Balance

7 TOTAL NET INCOME (SELF AND DEPENDENTS) (*Carried forward to page 2*) ➤

7	TOTAL NET INCOME (SELF AND DEPENDENTS) (Brought forward from page 1) ➤				
8	INCOME EXEMPTION THRESHOLD (See Note 5) Tick (✓) only one box				
8.1	Category A	-	Individual with no dependent	-	Rs. 240,000 <input type="checkbox"/>
8.2	Category B	-	Individual with one dependent	-	Rs. 350,000 <input type="checkbox"/>
8.3	Category C	-	Individual with two dependents	-	Rs. 410,000 <input type="checkbox"/>
8.4	Category D	-	Individual with three dependents	-	Rs. 450,000 <input type="checkbox"/>
8.5	Category E	-	Retired person with no dependent	-	Rs. 285,000 <input type="checkbox"/>
8.6	Category F	-	Retired person with one dependent	-	Rs. 395,000 <input type="checkbox"/>
8.7	Deduct Income Exemption Threshold ➤				
8.8	Particulars of Dependents				
			Name	Date of Birth	Relationship
			Total Income (including exempt income)		
8.8.1	1st				
8.8.2	2nd				
8.8.3	3rd				
8.9	Has your spouse claimed Income Exemption Threshold in respect of category B, C, D or F? Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable <input type="checkbox"/>				
8.10	Were you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>				
8.11	Were you a citizen of Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>				
9	Chargeable Income (See Note 6) ➤				
10	CALCULATION OF TAX (A) (See Note 7)				
10.1	Tax - 15 % of chargeable income at 9 above (A) ➤				
11	NATIONAL RESIDENTIAL PROPERTY TAX (NRPT) (See Note 8) Rs only				
11.1					
	11.1.1	Net income at section 5			
	11.1.2	Dividends received by self			
	11.1.3	Less: Interest received by dependent/s included at 4.1 above			
	11.1.4	TOTAL INCOME			
	If you were resident in Mauritius and your total income at 11.1.4 exceeds Rs 385,000, you should fill in section 11.2 to 11.4.				
11.2	Details of property (In case you own more than 5 properties, give details on a separate sheet)				
	Address Town/Village	Tick as appropriate Apartment, flat or tenement Any other residential property		Area (sq. mt)	Tax rate (per sq. mt)
		Number of months of ownership during the year	NRPT (Rs only)	Less tax paid under Local Govt. Act (Rs only)	NRPT payable (Rs only)
11.2.1					
11.2.2					
11.2.3					
11.2.4					
11.2.5					
11.3	Total NRPT				
11.4	Total at 11.3 or (5% of Total Income at 11.1.4), whichever is the lesser (B) ➤				
12	TOTAL TAX (A + B) ➤				
13	TAX CREDITS (See Note 9) Attach receipts and certificates.				
13.1	Deduct foreign tax credit				
14	BALANCE AFTER TAX CREDITS ➤				
15	TAX WITHHELD UNDER PAYE AND TDS (See Note 10) Rs only				
15.1	Total Tax withheld under PAYE (as per Statement of Emoluments and Tax Deduction)				
15.2	Total Tax deducted at source from interest (as per Statement of Income Received)				
15.3	Deduct total ➤				
16	BALANCE ➤				
17	PENALTY AND INTEREST (See Note 11) If applicable, add Rs only				
17.1	Penalty for late submission of return				
17.2	Penalty for late payment of tax				
17.3	Interest for late payment of tax				
17.4	Enter total ➤				
18	TAX PAYABLE / TAX PAID IN EXCESS (Delete as appropriate) ➤				