

COMMUNIQUE

INCOME TAX RETURN FOR YEAR OF ASSESSMENT 2016-2017

1. All taxpayers are reminded that a return of income should be filed by every individual who, during the income year ended **30th June 2016** has
 - (i) derived net income exceeding Rs. 285,000; or
 - (ii) derived gross income from business exceeding Rs 2 million; or
 - (iii) derived emoluments in respect of which PAYE has been withheld; or
 - (iv) derived income which has been subject to Tax Deduction at Source; or
 - (v) acquired an immoveable property costing more than Rs 5 million; or
 - (vi) acquired a motor vehicle, the cost of which exceeded Rs 2 million or on which registration duty exceeding Rs 75,000 has been paid; or
 - (vii) acquired a pleasure craft, the cost of which exceeded Rs 1 million; or
 - (viii) a chargeable income.
2. The facility to file the return electronically is available on MRA's website: www.mra.mu
3. The return of income should be forwarded and payment of tax, if any, should be effected by **30th September 2016**. However, where the return is filed electronically and payment, if any, is also made electronically through internet banking, ATM, MCB Juice, SMS (Orange Money) or by Credit Card on MRA e-Services, the due date is **17th October 2016**.
4. In case of late submission of return, a penalty of Rs 2,000 per month up to a maximum of Rs 20,000 is applicable. For late payment of tax, a penalty of 5% of the tax payable and interest of 0.5% per month are applicable. However, where the person has an annual turnover not exceeding Rs 10 million, the maximum penalty for late submission of return is Rs 5,000 and the rate of penalty for late payment is 2%.

For any assistance to file return electronically, taxpayer may call in person at the Customer Service Centre, MRA Head office, Eham Court, Ground Floor, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis, or phone on 207 6010.

Mauritius Revenue Authority

16 September 2016

Tel: 207 6000 Fax: 211 8099 Website: www.mra.mu Email: headoffice@mra.mu