

INCOME TAX e-FILING SEASON 2018 - INDIVIDUAL Deadline for e-filing & e-payment

1. The MRA thanks all taxpayers who have already submitted their income tax returns, and effected their payment of tax, if any.
2. Taxpayers who have not yet submitted their income tax returns are hereby informed that they have up to **Monday 15 October 2018** to do so, provided **both the return and the payment of tax, if any, are made electronically.** Electronic payment may be made through Direct Debit, SMS (Orange Money & MCB Juice) or by online Credit Card.
3. 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 is applicable.

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

Futhermore, an interest of 0.5% per month, or part of a month, is also applicable.

For any additional information, taxpayers may visit MRA's website: **www.mra.mu**, phone on MRA's helpdesk: **207 6000** or call in person at the MRA Customer Service Centre, Ground Floor, Eham Court, Cnr. Mgr. Gonin & Sir Virgil Naz Streets, Port Louis.

