

## Individual Income Tax e-Filing Season 2021

The Mauritius Revenue Authority (MRA) informs the public that the facilities for the electronic submission of Individual Income Tax Return and the payment of the tax due for the Year of Assessment 2021-22 are available on MRA website: [www.mra.mu](http://www.mra.mu).

### 1. Obligation to file a return

An individual is required to submit an Income Tax Return where -

- his annual total net income exceeded Rs 325,000; or
- his annual gross income from business, exceeded Rs 2 million; or
- tax has been deducted under Pay As You Earn (PAYE) or Tax Deduction at Source (TDS); or
- he has a chargeable income or is subject to Solidarity Levy.

**Self-employed individuals who do not fall within the above category are also required to submit an Income Tax Return and may opt to submit a simplified Income Tax Return.**

### 2. Support Services for submission of Income Tax Returns

Individuals who require assistance for the submission of their Income Tax Returns may avail themselves of the following facilities –

- Help-Desk Service - Individual taxpayers may phone on 207 6000 for assistance.
- MRA e-Appointment facility

The MRA e-Appointment facility is an electronic service for taxpayers to reserve a time slot on a particular day for assistance to file the Income Tax Return. This facility is available on MRA website: [www.mra.mu](http://www.mra.mu).

- Customer Service Centre

Individuals who are unable to use the above facilities may call at the MRA Customer Service Centre for assistance. The MRA strongly recommends taxpayers to kindly make use of the other Support Services rather than calling, in person, to the MRA Customer Service Centre, given the actual Covid-19 pandemic prevailing in Mauritius.

### 3. Due Date

The last date for the electronic submission of the tax return and payment of income tax, if any, is **Friday 15 October 2020**. To this end, the above Support Services will be available up to **20:00 hrs** on 15 October 2021.

### 4. Penalty and Interest

Penalties and Interest will be applicable in case of late submission of Income Tax Return and/or late payment of tax.

### 5. e-Survey: Taxpayer Satisfaction Survey

With a view to continually improve its services, the MRA is conducting a survey, for the fourth year in a row, alongside the e-Filing exercise. Taxpayers are kindly requested to participate in same after filing their Income Tax Returns. They will automatically participate in a draw and may win up to Rs 25,000.