

INDIVIDUAL INCOME TAX RETURNS

e-Filing Season 2023

Deadline: Monday 16 October, 2023

110 384 taxpayers have already filed their Individual Income Tax Returns for the Season 2023 by 09h00 on Friday 29 September, 2023. The Mauritius Revenue Authority (MRA) wishes to thank all taxpayers who have already submitted their income tax returns.

Taxpayers who have not yet submitted their income tax returns are reminded that the last day to do so is **Monday 16 October 2023**, midnight. MRA strongly advises taxpayers not to wait for the last minute, thereby avoiding penalties and interests that may accrue.

Difference between e-EDF and e-Filing

It has been observed that some taxpayers get confused between the Employee Declaration Form (e-EDF), and the filing of the current Individual Income Tax Returns.

The Employee Declaration Form (e-EDF) contains information provided by the employees allowing respective employers to calculate, during the current financial year, the amount of Pay As You Earn (PAYE) to be withheld under the income tax system for each employee. The e-EDF contains information regarding reliefs, deductions and allowances to which the employee may be eligible. The e-Filing exercise, on the other hand, comprises the filing of Income Tax Returns by Individual Taxpayers, based on income derived during the period 1st July 2022 to 30th June 2023, that is, during the last financial year.

The e-Filing of Individual Income Tax Returns concerns employees in the public and private sectors, as well as, self-employed individuals and expatriates.

During the e-filing exercise, many taxpayers are eligible to claim tax deductions in favour of dependents.

“Dependent” means a spouse, a child under the age of 18; or a child over the age of 18 and who is pursuing full-time education, or training, or who cannot earn a living because of a physical or mental disability.

Deduction for dependent child

- **Unlike last year, the National Identification Card Number for a dependent child is mandatory for the current filing exercise.**

For parents who are claiming deduction for their dependents children, it is compulsory to insert the National Identification Card Number (NIC) of the dependents during the filing exercise. The National Identification Card Number of children aged below 18 is provided in their Birth Certificates.

It is to be noted that only one spouse can claim deduction in respect of dependent children. Divorced/separated parents should not both claim deductions for the same dependent child.

Assistance for filing Individual Income Tax Returns

1. **e-Appointment:** Taxpayers have the possibility to book a time slot on the MRA website, www.mra.mu, on a particular day, at their convenience. Assistance to file their income tax return will be provided by MRA Officers through a WhatsApp Video Call on the day and time of the appointment. MRA advises taxpayers who wish to avail themselves of an e-Appointment to have all the necessary documents handy, such as their NID/ TAN, their statement of emoluments and their Bank details prior to the virtual meeting.
2. **MyRA:** MRA has introduced MyRA, a Virtual Assistant, configured to help individual taxpayers on a 24/7 basis, on its website. Taxpayers will be able to use MyRA once they have logged through the taxpayer portal using their Username and Password. MyRA will provide responses to the questions of taxpayers on issues related to Individual Income Tax Returns.

A short explanatory video on e-Filing is accessible through the link below:



[e-Filing](#)

Payment of Tax

Taxpayers may effect the payment of tax (if any), through Direct Debit facilities available on MRA website. Online payment of tax by credit card is also possible where the tax payable does not exceed Rs 25,000.

Refund of Tax Paid in Excess

Individual taxpayers who are eligible for a refund, must insert, check and confirm their personal bank account details while filing their returns. MRA will credit the amount of refund directly into the Bank Account provided.



For more information, kindly visit MRA website on www.mra.mu.