

## Individual Income Tax Returns e-Filing Season 2023

- **57,700 Returns received as at 14 September 2023**
- **Deadline to submit Return: Monday 16 October 2023**



**57,700** taxpayers have already filed their **Individual Income Tax Returns for the Season 2023** by midnight, Thursday 14 September, 2023. The e-Filing exercise comprises the filing of Income Tax Returns by Individual taxpayers based on income received for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023. It concerns employees in the public and private sectors, as well as, self-employed individuals and expatriates.

The deadline for the submission of Individual Income Tax Returns for the e-Filing Season 2023 to the Mauritius Revenue Authority (MRA) is Monday 16 October, 2023. However, MRA is making an appeal to taxpayers not to wait for the last minute to submit their returns and effect payment if any. Moreover, those eligible for a refund will have their accounts credited promptly, if they file their returns early. To this end, taxpayers are requested to provide their correct bank account details.

Where the return shows a tax payable, taxpayers are required to make their payment electronically. The necessary facilities are available on the MRA website: [www.mra.mu](http://www.mra.mu) and the payment instructions may be given on the submission of the return. Alternatively, the payment instructions may be given by making use of the e-payment option available under e-services on the MRA website.

### Assistance for filing Individual Income Tax Returns

- **Hotline Service:** The MRA wishes to inform taxpayers that, for any assistance to file their return, they may phone the MRA hotline: 207 6000 during working hours.

- **e-Appointment:** Taxpayers have the possibility to book a time slot on MRA website, 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.
- **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. MyRA will provide the most appropriate reply to questions that may be asked by taxpayers on issues related to Individual Income Tax.

**MRA has also produced a short explanatory video on e-Filing which can be accessed through the link below:**



[e-Filing](#)

**Please find hereunder a list of common errors that have been observed by the MRA.**

### **Deduction for dependent child**

- Both spouses should **not** claim deduction in respect of the same dependent child.
- Only one spouse can claim deduction in respect of dependent children.
- Divorced/separated parents should not claim deduction for the same dependent child.
- If the child is over 18 years old and **is not** pursuing a full-time education, **no deduction** can be claimed unless the child is pursuing full-time education or training or who cannot earn a living because of a physical or mental disability.

### **Additional exemption of Rs 500,000 in respect of dependent child pursuing an undergraduate or postgraduate course**

#### **No exemption should be claimed:**

- Where the tuition fee doesn't exceed **Rs 34,800** for an **undergraduate or postgraduate** course.
- For a Certificate or Diploma course.
- For more than four children
- In respect of the same child for more than 6 years

## **Interest Relief on secured housing loan**

- If the interest paid is **NOT** in respect of a housing loan, **no** deduction can be claimed.
- If the loan is **NOT** secured by a mortgage or a fixed charge, **no** deduction can be claimed.
- If the income of either spouse exceeds Rs 4 million, **no** deduction can be claimed.

## **Claim for dependent spouse wrongly made**

If the taxpayer is not married, no deduction can be claimed for a dependent spouse.

## **Non-declaration/under declaration of certain Income**

### **Other Fees and Old Age Pension**

Fees from MES, Board Director or Board Member Fees, Old age pensions and any other pension received from the Ministry of Social Integration, Social Security and National Solidarity should be declared in the Individual Income Tax Returns.

### **Some Taxpayers do fill-in a return but fail to submit it to MRA**

After completing the return and printing a copy, the taxpayer often forgets to press the submit button before logging out. It is very important to check all the information and press the submit button. Upon successful submission, the taxpayer will receive an acknowledgement ID.

### **Taxpayer Satisfaction Survey (TSS)**

In view of offering a better service to taxpayers, MRA makes an appeal to all taxpayers to participate in a Taxpayer Satisfaction Survey (TSS) after submitting their Individual Income Tax Returns. The survey aims at receiving feedback from the public on the way they interact with the MRA.

Taxpayers participating in the TSS will automatically qualify themselves for a draw which will be effected at the end of October 2022. Three cash prizes of Rs. 25,000, Rs. 15,000 and Rs. 10,000 respectively will be awarded to the first three winners.

For any additional information, please visit the MRA website.