

INDIVIDUAL INCOME TAX RETURNS

e-Filing Season 2022 is On



▶ Individual Income Tax Returns
e-Filing Season 2022



The **Individual Income Tax Returns e-Filing Season 2022** has already started. This exercise comprises the filing of Income Tax Returns by individual taxpayers whereby the person declares the income received from 1st July 2021 to 30 June 2022 and effect payment of income tax (if any) or is refunded any excess amount of tax paid to the Mauritius Revenue Authority (MRA).

Filing of Return

The MRA has already put in place the necessary facilities on MRA website: www.mra.mu. The Individual Taxpayers should use their User ID that is, their National Identity Card Number or their Non-Citizen ID (in the case of expatriates resident in Mauritius) or their Tax Account Number (TAN), and Password for the electronic submission of their respective income tax return.

- **Standard Tax Return**

A standard tax return should be submitted by every individual who during the income year ended 30 June 2022:

- derived a net income which exceeds Rs 325,000; or
- derived a gross income from business exceeding Rs 2 million; or
- derived emoluments in respect of which Pay As You Earn (PAYE) has been withheld; or

- derived income which has been subject to Tax Deduction at Source (TDS); or
- benefitted from the Government Wage Assistance Scheme (GWAS); or
- had a chargeable income

- **Self-employed Individuals: Simplified Tax Returns**

All self-employed individuals are required to submit an income tax return and to effect payment of tax, if any. Self-employed individuals who are not required to submit a Standard Tax Return should submit a Simplified Tax Return. Further details on Simplified Tax Returns are available on MRA website.

Payment of Tax

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

Refund for 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. After necessary verification, the MRA will credit the amount of refund directly into the Bank Account provided.

Taxpayer Satisfaction Survey (TSS)

In view of offering a better service to taxpayers, the 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 suggestions/feedback from the public on taxpayers' attitude towards tax compliance and on the quality of MRA Services.

The Survey Questionnaire will only be accessible after submitting the return. 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.

e-Appointment

An e-Appointment facility is available on the MRA website to allow Individual Taxpayers to reserve a time slot on a particular day, and at their convenience. The assistance to file their income tax return will be provided through a WhatsApp Video Call on the day and time of the appointment.

Due Date

The submission of the Individual Income Tax Return and payment of tax, if any, should be made at latest by **Monday 17 October 2022**. To this end, the MRA encourages all taxpayers not to wait until the last day to meet their fiscal obligations as penalties and interests will apply for late submission of returns and for late payment of tax.

For further information, kindly visit MRA website, or phone MRA helpdesk on 207 6000 during working hours.