



MAURITIUS REVENUE AUTHORITY

(The Income Tax Act)

Year of Assessment 2007-2008

(Income for the Year 1 July 2006 to 30 June 2007)

ANNUAL INCOME TAX RETURN — INDIVIDUAL

Applicable to an individual deriving income falling under Current Payment System(CPS) (i.e trade, business, profession, agriculture, rent) and from other sources.

LAST DATE FOR FILING THIS RETURN

➤ 30 SEPTEMBER 2007

CHANGE IN PERSONAL DATA. You should fill in section 1.1 if there are changes in your personal data as printed above.

Section I	1.1	Title (Ms/Mrs/Mr/Ww)																	
		Surname																	
		Other Names																	
		Maiden name (If applicable)																	
		Residential Address																	
	1.2	National Identity Card No.					Date of birth (DD,MM,YY)			Telephone No. (Res.)					Telephone No. (Office)				
		Full name of spouse (If applicable)																	
			Date of marriage (DD,MM,YY)				Tax Account No. (spouse)												

2	2.1	Please tick (✓) appropriate boxes
		Were you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/> Were you a citizen of Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/> If no, state country
	2.2	State: • your main business activity • address of main business activity

3 DECLARATION (Complete this section after filling in sections 4 to 26 on pages 2 to 4)

I do hereby
 (full name of signatory in BLOCK LETTERS)
 declare that the income, Income Exemption Threshold and the other particulars in this return and in the annexes are true and correct.

Signature

Capacity in which acting
 (Where declaration is not made on own behalf, state Agent).

Date

PAYMENT OF TAX

I hereby tender the sum of Rs..... being the tax payable in accordance with section 26 of this return.

Cheque should be crossed and made payable to the Director-General, Mauritius Revenue Authority. Write full name and Tax Account Number on verso of cheque.

REFUND OF TAX

I hereby apply for the refund of Rs..... being the tax paid in excess in accordance with section 26 of this return.

I opt that my refund be made by (tick as appropriate (✓))

cheque

direct credit to my Bank Account (details given below).

Bank Name

Account Number | | | | | | | | | | | | | | | | | | | | | |

Income year 1.7.2006 to 30.6.2007

Rupees only

INCOME FALLING UNDER CPS		Rs only	Rs only							
4.1	Trade, Business, Profession (See Note 1)									
4.1.1	Turnover/Sales								
4.1.2	Less: Cost of sales								
4.1.3	Gross profit								
4.1.4	Add: Other income								
4.1.5	Less: Business expenses								
4.1.6	Net profit per accounts								
4.1.7	Add: Non-allowable expenses						
4.1.8	Income not included in profit & loss account						
4.1.9	Less: Allowable items								
4.1.10	Net income from trade, business and profession			➤						
4.2	Agriculture									
4.2.1	Gross receipts from agricultural activities	Rs							
4.2.2	Net income from agriculture	Rs							
4.2.3	Income from agriculture			➤						
4.3	Rent									
4.3.1	From property in Mauritius	Gross Rs	Net Rs						
4.3.2	From property outside Mauritius	Gross Rs	Net Rs						
4.3.3	Total net rent			➤						
4.4	Resident Société or Succession (See Note 2)									
	Name of société/succession									
	Main business activity of société/succession									
4.4.1	Share of income									
4.4.2	Less: Interest included in section 4.4.1 and transferred to section 16.1									
4.4.3	Balance									
4.4.4	Net income from Resident Société/Succession [(A) + (B)]			➤						
		<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="width: 50%;">Société(Rs)</th> <th style="width: 50%;">Succession(Rs)</th> </tr> </thead> <tbody> <tr> <td>.....</td> <td>.....</td> </tr> <tr> <td>(A)</td> <td>(B)</td> </tr> </tbody> </table>		Société(Rs)	Succession(Rs)	(A)	(B)	
Société(Rs)	Succession(Rs)									
.....									
(A)	(B)									
OTHER INCOME										
4.5	Royalty, Premium, Annuity and Charges									
4.5.1	Royalty Rs Premium Rs Annuity Rs Charges Rs									
4.5.2	Total royalty, premium, annuity and charges			➤						
4.6	From Any Other Source In Mauritius including Old Age Pension									
4.6.1	Attach details of income									
	Net income from any other source			➤						
4.7	From Outside Mauritius Applicable to a resident of Mauritius		Rs only							
4.7.1	Earned income received in Mauritius								
4.7.2	Other income - Dividend								
	- Other (please specify))								
4.7.3	Net income from outside Mauritius			➤						
5	TOTAL			➤						
6	INCOME OF DEPENDENTS (See Note 3)									
	(Attach details of income)									
6.1	Net income and exempt income (Rs)	1 st Dependent	2 nd Dependent	3 rd Dependent						
6.2	Less: Exempt income (Rs)						
6.3	Less: Interest income (Rs) (transferred to section 16)						
6.4	Less: Emoluments (Rs) (transferred to section 11)						
6.5	Balance (Rs)						
				➤						
7	TOTAL			➤						
8	LOSSES (See Note 4)		Rs only							
8.1	Losses incurred in the year (To attach details)								
8.2	Losses brought forward from previous year								
8.3	Total								
8.4	Deduct either total at section 8.3 or amount at section 7 whichever is the lesser			➤						
8.5	Excess loss transferred to section 16.5 : Rs						
9	TOTAL			➤						

Income year 1.7.2006 to 30.6.2007

Rupees only

TOTAL (transferred from page 2) ➤

10 EMOLUMENTS (Self) *Original of Statement of Emoluments and Tax Deduction should be attached (See Note 5)*

PAYE Employer Registration Number	Total Emoluments	Exempt Income	Emoluments net of exempt income	Tax withheld under PAYE
10.1	Emoluments net of exempt income (TOTAL) ➤		
10.2	<u>Less:</u> Expenditure incurred wholly and exclusively in the performance of the duties of the office (<i>attach details</i>)		
10.3	NET EMOLUMENTS (10.1 less 10.2) ➤			

11 EMOLUMENTS (Dependents) Amount transferred from section 6.4 ➤**12 TOTAL NET INCOME** ➤

13 INCOME EXEMPTION THRESHOLD (See Note 6) Tick (✓) **only one** box

13.1 Category A - no dependent - Rs. 215,000

13.2 Category B - one dependent - Rs. 325,000

13.3 Category C - two dependents - Rs. 385,000

13.4 Category D - three dependents - Rs. 425,000

13.5 Deduct Income Exemption Threshold ➤

13.6 Particulars of Dependents

	Name	Date of Birth	Relationship	Total Income (including exempt income)
13.6.1	1st			
13.6.2	2nd			
13.6.3	3rd			

13.7 Has your spouse claimed Income Exemption Threshold in respect of category B, C or D?
Yes No Not Applicable

14 Chargeable Income (A) / Excess of Income Exemption Threshold over Total Net Income (See Note 7) ➤

15 CALCULATION OF TAX ON CHARGEABLE INCOME OTHER THAN INTEREST (See Note 8)

Chargeable Income (A)	Rs only	Rate %	Tax (Rs only)
First Rs 500,000		15	
Remainder		22.5	
			TOTAL TAX (A) ➤

16 TAX ON INTEREST INCOME (*Attach details*) (See Note 9)

16.1 Interest received by self and dependent/s from banks and financial institutions

	Bank Code	Year	Certificate Number	Interest received (Rs only)	Tax Deducted (Rs only)
16.1.1					
16.1.2					
16.1.3					
16.1.4					
16.1.5					
16.1.6					
16.1.7					

16.2 Other interest received

16.3 Total interest received

16.4 Less: Excess of Income Exemption Threshold at section 14

16.5 Loss transferred from section 8.5

16.6 Chargeable Income (B)/Loss carried forward

16.7 TAX ON INTEREST INCOME (B) - 15% of chargeable income B at 16.6 ➤

		Rupees only																			
17	NATIONAL RESIDENTIAL PROPERTY TAX (C) (See Note 10)		Rs only																		
17.1	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">17.1.1</td> <td>Net income at section 5</td> <td></td> </tr> <tr> <td>17.1.2</td> <td>Net emoluments at section 10.3</td> <td></td> </tr> <tr> <td>17.1.3</td> <td>Total interest received by self</td> <td></td> </tr> <tr> <td>17.1.4</td> <td>Dividends received by self</td> <td></td> </tr> <tr> <td>17.1.5</td> <td>Less: Losses incurred in the year at section 8.1</td> <td></td> </tr> <tr> <td>17.1.6</td> <td>TOTAL INCOME</td> <td></td> </tr> </table>		17.1.1	Net income at section 5		17.1.2	Net emoluments at section 10.3		17.1.3	Total interest received by self		17.1.4	Dividends received by self		17.1.5	Less: Losses incurred in the year at section 8.1		17.1.6	TOTAL INCOME		
17.1.1	Net income at section 5																				
17.1.2	Net emoluments at section 10.3																				
17.1.3	Total interest received by self																				
17.1.4	Dividends received by self																				
17.1.5	Less: Losses incurred in the year at section 8.1																				
17.1.6	TOTAL INCOME																				
If you were resident in Mauritius and your total income at 17.1.6 exceeds Rs 385,000, you should fill in section 17.2 to 17.4																					
17.2	Details of property (In case you own more than 5 properties, give details on a separate sheet)																				
	Address Town/Village	Tick as appropriate Apartment, flat or tenement	Any other residential property																		
		Area (sq. mt)	Tax rate (per sq. mt)																		
		Number of months of ownership during the year	NRPT (Rs only)																		
		Less tax paid under Local Govt. Act (Rs only)	NRPT payable (Rs only)																		
17.2.1																					
17.2.2																					
17.2.3																					
17.2.4																					
17.2.5																					
17.3	Total NRPT																				
17.4	Total at 17.3 or 5% of Total Income at 17.1.6, whichever is the lesser (C) ➤																				
18	TOTAL TAX (A + B + C) ➤																				
19	TAX CREDITS Attach receipts and certificates. (See Note 11)		Rs only																		
19.1	Foreign tax credit																			
19.2	Adjustment of tax on share of income from société engaged in international business activity																			
19.3	Deduct total tax credits ➤																				
20	BALANCE AFTER TAX CREDITS ➤																				
21	SPECIFIED MAURITIAN/EXPATRIATE STAFF RELIEF (See Note 12)																				
21.1	Deduct 50% of tax on qualifying emoluments ➤																				
22	BALANCE AFTER RELIEF AT SECTION 21.1 ➤																				
23	TAX WITHHELD UNDER PAYE AND PAID UNDER CPS AND TDS (See Note 13)		Rs only																		
23.1	Total Tax withheld under PAYE (section 10)																			
23.2	Tax paid under CPS																			
23.3	Total Tax deducted at source on interest (amount at section 16.2)																			
23.4	Total Tax deducted at source on other income (give details in table below)																			
		TAN of payer	TAN of payee																		
		Amount deducted (Rs only)																			
		Rent	Royalties	Contract																	
				Services																	
23.4.1																					
23.4.2																					
23.4.3																					
23.4.4																					
23.4.5																					
23.4.6																					
23.4.7																					
23.5	Deduct total tax already withheld/paid ➤																				
24	BALANCE ➤																				
25	PENALTY AND INTEREST (See Note 14) If applicable, add		Rs only																		
25.1	Penalty for late submission of return																			
25.2	Penalty for underpayment of tax under CPS																			
25.3	Penalty for late payment of tax																			
25.4	Interest for late payment of tax																			
25.5	Enter total ➤																				
26	TAX PAYABLE / TAX PAID IN EXCESS (Delete as appropriate) ➤																				