

E-Filing Service Centre

Statement of Procedure

1. Introduction

The Mauritius Revenue Authority (MRA) jointly with Mauritius Network Services Limited (MNS) has set up a mechanism for promoting e-filing of tax returns and operation of E-Filing Service Centres. These centres may, with the authorisation of taxpayers, file returns electronically on their behalf using the system made available by the MNS or any other system approved by MRA.

2. Eligibility

Public Accountants and Accounting Firms registered as such with the Mauritius Institute of Professional Accountants (MIPA), Management Companies and Corporation issued with Family Office (Single) or (Multiple) licenced by the Financial Services Commission (FSC) are eligible for offering the e-filing services provided they are duly registered under the Business Registration Act.

3. Application procedure

Those eligible will apply to the MRA, on the form at Annex I. MRA will consider the application and give approval after verification of the details of the applicant. The applicant will be informed of the decision of the MRA in respect of the said application and if in the affirmative, MNS will also be informed accordingly. MNS will then proceed with appropriate administrative formalities, including training, following which access to the software will be given by MNS through its web-site.

4. Filing of returns and payment of tax

- (a) The service centre will be authorised to file Corporate Tax Return, VAT Return, PAYE Return, TDS (Other than interest) Return, Return of Employees and Individual Income Tax Return on behalf of a person or body of persons and should ensure that:
 - (i) Necessary written authority has been obtained from the person or body of persons to file returns on his/its behalf;
 - (ii) A copy of this procedure is handed over to the person or body of persons;
 - (iii) Arrangements for electronic payment of tax and/or penalty, surcharge or interest are stated; and
 - (iv) A copy of the return filed (soft or hard) is made available to the person or body of persons.
- (b) The person or body of persons may, in writing, revoke the authority of the Service Centre to file returns and pay tax on his/its behalf at any time. Following the revocation a Service Centre will no longer be authorised to file returns and pay tax on behalf of the person or body of persons.
- (c) Where a person or body of persons authorises a Service Centre to file returns on his behalf and the person or body of persons is already a user of the system either on its own or through another Service Centre, the person or body of persons shall inform the new Service Centre accordingly and the latter shall in turn inform MNS.

5. Responsibility for returns filed

The person or body of persons on behalf of whom returns are filed shall be responsible for the declarations and any claim or assessment, whenever arising, will be made by MRA to the persons or body of persons.

6. Termination of operation as Service Centre

Where, in the opinion of the MRA, a Service Centre is involved in cases of fraud, negligence or malpractice or where it has failed to comply with paragraph 4(a) above, the MRA may withdraw its authority given to the said Service Centre. MRA will notify MNS accordingly and the latter will remove access of the Service Centre to the system.

Application to operate E-Filing Service Centre

To Director-General, Mauritius Revenue Authority

1. Name of applicant.....Other Names.....
(Applicable to individuals)
2. Status.....BRN.....TAN.....
(Mr/Mrs/Company/Société)
3. Date of birth/incorporation.....NID/Registration Number.....
4. Residential address/Registered office address.....
.....
.....
5. Business Address.....
.....
.....
6. Telephone Number.....Fax Number.....
Email Address.....
7. No. of years of operation as Public Accountant/Accounting Firm/ Management Company in Mauritius.....
8. Total number of employees/staff.....

I, Mr/Ms.....do hereby declare that the information I have given in this form is true and correct to the best of my knowledge and that the Statement of Procedure of which I have been clearly made aware of would be complied with.

Date.....

Signature.....

Capacity in which acting.....