

## TAX DEDUCTION AT SOURCE (TDS) ON RENT AND COMMISSION

It is brought to the attention of all payers that, following an amendment brought to the Finance Act 2018, TDS on Rent and Commission should be applied as detailed below:

Payment Type		%
Rent	Payment to resident	5
	Payment to non-resident	10
Commission		3

**“Commission”** includes any sum paid or payable to an agent in relation to a commercial transaction. The above changes are effective as from **09 August 2018**.

For any additional information, you may phone on **MRA’s Hotline 207 6010** or call in person at the MRA Customer Service Centre, Ground Floor, Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.

