

NOTES – How to fill the Tourist Fee Return

These notes are intended to assist in the completion of the return. If further information is required please contact the Mauritius Revenue Authority (MRA), Efram Court, Ground Floor, Cnr Mgr Gonin & Sir V. Naz Streets, Port Louis, Tel 207-6000. Website: <https://www.mra.mu/>

Note 1 Tourist Fee Monthly Return

The manager of every tourist accommodation shall submit a monthly return and pay the tourist fee electronically to the Director-General in Euros, giving the following details for each night of the month:

- (i) the number of tourists in respect of whom a tourist fee is payable;
- (ii) the number of tourists under the age of 12 years in respect of whom a tourist fee is not payable;
- (iii) the number of other residents;
- (iv) the amount of tourist fee payable and collected; and
- (v) such other particulars as may be required by him.

Note 2 Submission Due Date

The return required under subsection (1), with respect to a month, shall be submitted together with the tourist fee corresponding to that month, on or before the end of the following month.

Note 3 Tourist Accommodation

A list of registered Tourist accommodation is being displayed. Choose the Name / Trade name of the premises for which return shall be filed.

Note 4 Details of Tourist Accommodation

You may use Manual Input or Upload file to insert the details of the month.

For each place of business / Tourist Fee Number, all the days in a month have to be filled. If the tourist accommodation is unoccupied on a specific day(s), you may leave it as 0.

Tourist Fee computed as the figure inserted at Line Number of tourists aged 12 years old and above multiply by 3.

Refer to GUIDELINES below:

Manual Input:

1. The 'Manual Input' option is pre-selected.
2. Fields marked with an asterisk (*) are mandatory.
3. To enter accommodation details, click on each cell and enter corresponding information.
4. To delete a row, click on the row number and press the Delete button on your keyboard.
5. To add blank row(s), enter the number of rows in the 'Number of rows to add' fields and click on 'Add Rows(s)' button.
6. Entered data will be validated and saved when 'NEXT' button is clicked.

Uploading CSV file

1. Select the 'Upload File' option.
2. Click here to download: CSV format
3. Click on the 'Choose File' button to upload your file.
4. If successfully uploaded, details will be displayed in below table.
5. When uploading a file, existing data in the table will be deleted and replaced by the file's content.
6. Uploaded data will be validated and saved when 'NEXT' button is clicked.

Note 5 Payment of Tourist Fee

Tourist Fee may be paid in EUR or USD by bank transfer by giving payment instruction before submission of return.

Note 6 Penalty for Late Payment of Tourist Fee

A penalty of 10 per cent of the amount of the fee in case of late payment.

Note 7 Interest on Late Payment of Tourist Fee

In case of late payment, interest of one per cent per month or part of the month during which the fee remains unpaid after the due date.