



**INCOME TAX**

(The Income Tax Act 1995)

**Year of Assessment 2004-2005**

(Income for the Year 1 July 2003 to 30 June 2004)

**ANNUAL RETURN — INDIVIDUAL**

Applicable to an individual deriving income falling under Current Payment System (CPS) i.e from trade, business, profession, agriculture and rents. Where income is derived from other sources, an I.T. Form I or IA, whichever is applicable, must be filled in instead.

This return should be filled in and furnished to the Commissioner of Income Tax not later than 30 September 2004 together with a remittance of the amount of tax payable, if any, in accordance with the return.

**LAST DATE FOR FILING THIS RETURN**



**30 SEPTEMBER 2004**

A person **need not submit** this form if he **does not have any tax to pay** under section 15 of this form **AND** for the CPS period ended 31 December 2003 his -

- (i) turnover did not exceed Rs 500,000;
- (ii) gross income from profession, vocation, etc., did not exceed Rs 300,000; and
- (iii) gross income from rents did not exceed Rs 6,000 per month.

Where a person fails to submit a return or submits a return without attaching the relevant accounts, he shall be liable to pay a monthly penalty of Rs 5000 up to a maximum of Rs 50,000.

**ALL sections of this form should be filled in.**

Please read the enclosed "Notes - How to fill in your return (I.T. Form IB)" before you fill in this return.

**M. MOSAFEER**  
Commissioner of Income Tax

<b>Section I</b>	TITLE (Ms/Mrs/Mr/VVw)										
	Surname										
	Other Names										
	Maiden name (if applicable)										
	Residential Address										
	National Identity No.			Telephone No. (Res.)				Telephone No. (Office)			
	If applicable, Full name of spouse		Day		Month		Year		Tax Account No. (spouse)		
Date of marriage											

**2** 2.1 Please tick (✓) appropriate boxes

Is this your first return?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Were you a citizen of Mauritius?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
			Were you resident in 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 .....

2.3 Did you derive income jointly with your spouse during the income year?

Please tick (✓) appropriate box Yes  No

Where income is derived jointly by a couple, the income may be declared in any proportion by each spouse and included in sections 4.2.2 or 4.3.3, whichever is applicable.

**3 DECLARATION** (Complete this section after filling in sections 4 to 15 on pages 2 to 4)

I, ..... do hereby  
(full name of signatory in BLOCK LETTERS)  
declare that the income, reliefs and deductions and the other particulars in this return and in the annexes are true and correct.  
I hereby tender the sum/apply for the refund\* of Rs..... being the tax payable/tax paid in excess\* in accordance with section 15 of this return.

Date .....

Cheque should be crossed and made payable to the Commissioner of Income Tax. Write full name and Tax Account Number on verso of cheque.

Signature .....

\* Delete as necessary

Where declaration is not made on own behalf, state Agent.

**FOR USE BY INCOME TAX OFFICE**

Tax payable	Receipt No.	Stat. Emol.	
Penalty	Date	Refund Code	Acc Code
Tax paid	Cashier	Edited by	

**Profit & loss accounts and balance sheet, statements showing calculation of gross and net income for each business activity/source of income should be attached.**

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**INCOME FALLING UNDER CPS****4.1 Trade, Business, Profession**

Rs

Rs

4.1.1	Turnover/Sales	.....	.....
4.1.2	<b>Less</b> Cost of sales	.....	.....
4.1.3	<b>Gross profit</b>	.....	.....
4.1.4	<b>Add</b> Other income	.....	.....
4.1.5	<b>Less</b> Business expenses	.....	.....
4.1.6	Net profit per accounts	.....	.....
4.1.7	<b>Add:</b> Non-allowable expenses	.....	.....
4.1.8	Income not included in profit & loss account	.....	.....
4.1.9	<b>Less</b> Allowable items	.....	.....
4.1.10	<b>Net income from trade, business and profession</b> (see note 1 in the "Notes")		➤

**4.2 Agriculture**

Statement showing acreage of lands under cultivation, situation of lands, description of agricultural activities and certificate from relevant authorities showing gross proceeds received(where applicable) should also be attached.

4.2.1	Gross receipts from agricultural activities Rs.....	Sugar Cane (Rs)	Other (Rs)
4.2.2	Net income from agriculture ... ..		
4.2.3	<b>Add</b> Amount transferred from 4.2.2 ... ..		
4.2.4	Total ... ..		
4.2.5	<b>Less</b> Proportionate income on 60 tons of sugar ... ..		
4.2.6	Net income ... ..	(A)	(B)
4.2.7	<b>Net income from Agriculture [(A)+(B)]</b> ➤		

4.2.8 If applicable, please state share of income derived jointly with spouse and included in 4.2.2

(Rs ..... (%.....))

**4.3 Rent**

Gross rent should include any rent due by tenant for the year. Where a claim for repairs is made, analysis of repairs together with receipts/vouchers in support of materials purchased and work done, should also be attached.

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** ➤

4.3.4 If applicable, please state share of income derived jointly with spouse and included in 4.3.3

Rs ..... (%.....)

**4.4 Resident Société or Succession**

Applicable where the resident société/succession derives income exclusively from sources specified under 4.1 to 4.3 above.

Name of société/succession.....

Main business activity of société/succession.....

4.4.1	Share of income for self and minor children	Société(Rs)	Succession(Rs)
4.4.2	<b>Less</b> Agricultural income transferred to 4.2.3		
4.4.3	Balance ... ..	(A)	(B)
4.4.4	<b>Net income from Resident Société/Succession [(A)+(B)]</b> ➤		

**4.5 TOTAL INCOME** ➤

5

**LOSSES**

5.1 Losses incurred in the year Rs .....

Losses brought forward from previous year Rs .....

Enter total ➤

6

**NET INCOME (transferred to page 3) / LOSS CARRIED FORWARD** ➤

## Income year 1.7.2003 to 30.6.2004

Rs only

For office use

6

## NET INCOME (Transferred from page2) ➤

7

## PERSONAL RELIEFS AND DEDUCTIONS

**Important: You are required to attach, where applicable, the appropriate original receipts/certificates for the reliefs and deductions claimed. Otherwise, your claim will be disallowed.**

7.1 Agricultural income relief (15% of amount shown at 4.2.7 - Max. Rs 100,000) ... ..

7.2 Basic personal deduction (Rs 75,000) ... ..

7.3 Deduction for dependent spouse (Rs 60,000) ... ..

7.4 Deduction for dependent children and educational expenses (See note 2.4 in the "Notes")

Name of children	Date of birth	If over 18 at 30.6.04 state: Educ. Inst / Univ. / IVTB or whether unemployed	Deduction for children (Rs)	Educational expenses (Max. Rs 8,000)

7.5 Deduction for handicapped persons (See note 2.5 in the "Notes")

Name of handicapped persons	Date of birth	Relationship	National Identity No.

7.6 Alimony and maintenance (Paid to \_\_\_\_\_ )

7.7 Relief for pension contribution (NPF, FPS etc.) ... ..

7.8 Interest relief (See note 2.8 in the "Notes")

(i) prior to 1 June 1996	Rs .....
(ii) on or after 1 June 1996	Rs .....
(iii) on or after 1 July 1999	Rs .....

Enter total ➤

7.9 Investment relief (See note 2.9 in the "Notes")

• 40% of investments/contributions made in the year Rs .....

• Excess relief brought forward from last year Rs .....

Enter total (Max. Rs 50,000) ➤

State amount of any excess carried forward Rs .....

7.10 Investment in retirement savings scheme (Max. Rs 50,000) ... ..

7.11 Deduction for medical expenses (See note 2.11 in the "Notes") ... ..

State amount of any excess carried forward Rs .....

7.12 Donations to charitable institutions (Max. Rs 20,000) ... ..

7.13 Deduction for contribution to the National Solidarity Fund ... ..

7.14 Deduction for expenditure incurred on education and training for self (Max. Rs 50,000) ... ..

7.15 Relief for life insurance premium (Max. Rs 80,000)

On joint life insurance policy with spouse, state: (i) total premium paid Rs.....

(ii) amount claimed by you under this section Rs.....

Enter total ➤

**SAVINGS RELIEF (deduction under 7.16 to 7.18)**

7.16 Premium on personal pension scheme ... ..

7.17 Premium on retirement annuity ... ..

7.18 Contribution to medical scheme and for ambulance services

Name of scheme \_\_\_\_\_

7.19 Total ... ..

7.20 Savings Relief is either total at 7.19 or 20% of net income at 6, whichever is the lesser

7.21 **Total personal reliefs and deductions** ➤

8

**CHARGEABLE INCOME(Amount at 6 less amount at 7.21) transferred to page 4) ➤**

Rs

Income Year 1.7.2003 to 30.6.2004				Rs only	For office use
8	<b>CHARGEABLE INCOME</b> (transferred from page 3) ➤				
9	<b>CALCULATION OF TAX</b>				
	Chargeable Income (Rs)		Rate %	Tax (Rs only)	
	First	Rs 25,000	15		
	Remainder		25		
	<b>TOTAL</b>		<b>TOTAL TAX</b> ➤		
10	<b>FOREIGN TAX CREDIT</b> <i>Attach receipts and certificates.</i>				
	10.1	<b>Deduct foreign tax credit</b> ➤			
11	<b>BALANCE AFTER TAX CREDIT</b> ➤				
12	<b>TAX PAID UNDER CPS</b>				
	12.1	<u>Deduct</u> Tax paid (excluding penalty) for CPS period ended 31.12.2003 ➤			
13	<b>BALANCE AFTER TAX PAID UNDER CPS</b> ➤				
14	<b>PENALTY</b>			Rs	
	<b>If applicable, add penalty for –</b>				
	14.1	Late submission of return	.....		
	14.2	Underpayment of tax under CPS	.....		
	14.3	Late payment of tax	.....		
	14.4	<b>Enter total</b> ➤			
15	<b>TAX PAYABLE / TAX PAID IN EXCESS</b> (Delete as appropriate) ➤				

Now complete section 3 on page 1.