

**TAN :** \_\_\_\_\_  
**SURNAME :** \_\_\_\_\_  
**OTHER NAMES :** \_\_\_\_\_



(The Income Tax Act)  
 Year of Assessment 2012  
 (Income for the Year 1 January 2011 to 31 December 2011)

**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.

**THE RETURN SHOULD REACH MRA AT LATEST ON 2 APRIL 2012**

**DECLARATION** (Complete this section after filling in sections 2 to 27)

1 I hereby declare that the income, deductions, tax credits and other particulars in this return are true, correct and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Email address \_\_\_\_\_  
 National Identity Card Number \_\_\_\_\_ Business Registration Number \_\_\_\_\_ Daytime phone Number \_\_\_\_\_

**PAYMENT OF TAX**  
 I hereby tender the sum of \_\_\_\_\_  
 - Rs \_\_\_\_\_ being income tax payable  
 - Rs \_\_\_\_\_ being NPF amount payable  
 - Rs \_\_\_\_\_ being NSF amount payable.  
*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 income tax paid in excess in accordance with section 26 of this return.  
*(Any amount of income tax paid in excess cannot be set off against any NPF/NSF amount payable).*

**2 INCOME FALLING UNDER CPS**

	Rs only	Rs only	Rs only
<b>2.1 Trade, Business, Profession</b> (See Note 1)			
2.1.1 Turnover/Sales			
2.1.2 <b>Less:</b> Cost of sales			
2.1.3 Gross Profit			
2.1.4 <b>Add:</b> Other income			
2.1.5 <b>Less:</b> Business expenses			
2.1.6 Net profit per accounts			
2.1.7 <b>Add:</b> Income not included in profit & loss account			
2.1.8 Non-allowable expenses			
2.1.9 <b>Less:</b> Allowable items			
2.1.10			
			<b>Net income from trade, business and profession</b>

<b>2.2 Agriculture</b> (See Note 2)			
2.2.1 Gross receipts from agricultural activities	Rs		
2.2.2			<b>Net income from agriculture</b>

<b>2.3 Rent</b>			
2.3.1 Gross rent from property in Mauritius	Rs		
2.3.2			<b>Net rent</b>

<b>2.4 Resident, Société or Succession</b> (See Note 3)			
2.4.1 Share of income from société	Rs		
2.4.2 Share of income from succession	Rs		
2.4.3			<b>Net income from Resident Société/Succession</b>

**OTHER INCOME**

<b>2.5 Royalty, Premium, Annuity and Charges</b>			
2.5.1	Royalty Rs	Premium Rs	Annuity Rs
2.5.2			Charges Rs
			<b>Total royalty, premium, annuity and charges</b>

<b>2.6 From any other source in Mauritius including basic retirement pension (old age pension)</b>			
			<b>Net income from any other source</b>

<b>2.7 From outside Mauritius</b> (Applicable to a resident of Mauritius)			Rs only
2.7.1 Income remitted to Mauritius - Dividend			
2.7.2 - Rent			
2.7.3 - Interest			
2.7.4 - Other (please specify _____)			
2.7.5			<b>Net Income from outside Mauritius</b>

**2.8 TOTAL (Carried forward to page 2)**

<b>2.8</b>	<b>TOTAL (Brought forward from page 1)</b>						
<b>3</b>	<b>INTEREST INCOME</b> (See Note 4)						
3.1	Interest Income						
<b>4</b>	<b>NET INCOME</b>						
<b>5</b>	<b>INCOME OF DEPENDENTS</b> (See Note 5)			1st Dependent	2nd Dependent	3rd Dependent	Total
5.1	Net income and exempt income (Rs)						
5.2	Less: Exempt income (Rs)						
5.3	Less: Emoluments (Rs) (transferred to section 10)						
<b>5.4</b>	<b>Balance (Rs)</b>						
<b>6</b>	<b>TOTAL</b>						
<b>7</b>	<b>LOSSES</b> (See Note 6)					Rs Only	
7.1	Losses incurred in the year					.....	
7.2	Losses brought forward from previous year					.....	
7.3	Total					.....	
<b>7.4</b>	<b>Deduct either total at section 7.3 or amount at section 6 whichever is the lesser</b>						
<b>8</b>	<b>TOTAL</b>						
<b>9</b>	<b>EMOLUMENTS (Self)</b>						
		PAYE Employer Registration Number	Emoluments	Tax withheld under PAYE			
9.1							
9.2							
9.3							
9.4							
9.5							
9.6							
9.7							
9.8							
9.9							
9.10							
9.11	<b>Total Emoluments</b>						
9.12	Less: Expenditure incurred wholly, exclusively and necessarily in the performance of the duties of the office						
<b>9.13</b>	<b>NET EMOLUMENTS (9.11 less 9.12)</b>						
<b>10</b>	<b>EMOLUMENTS (Dependents)</b>			<b>Amount transferred from section 5.3</b>			
<b>11</b>	<b>TOTAL NET INCOME</b>						
<b>12</b>	<b>INCOME EXEMPTION THRESHOLD</b> (See Note 8)					Tick (✓) Only one box	
12.1	Category A	-	Individual with no dependent	-	Rs. 255,000	<input type="checkbox"/>	
12.2	Category B	-	Individual with one dependent	-	Rs. 365,000	<input type="checkbox"/>	
12.3	Category C	-	Individual with two dependents	-	Rs. 425,000	<input type="checkbox"/>	
12.4	Category D	-	Individual with three dependents	-	Rs. 465,000	<input type="checkbox"/>	
12.5	Category E	-	Retired person with no dependent	-	Rs. 305,000	<input type="checkbox"/>	
12.6	Category F	-	Retired person with one dependent	-	Rs. 415,000	<input type="checkbox"/>	
<b>12.7</b>	<b>Enter Income Exemption Threshold (Carried forward to page 3)</b>						
<b>12.8</b>	<b>Particulars of Dependents</b>						
		Name	Date of Birth: DD-MM-YYYY	Relationship	Total Income (Including exempt income)		
12.8.1	1st						
12.8.2	2nd						
12.8.3	3rd						
12.9	Has your spouse claimed Income Exemption Threshold in respect to category B, C, D or F?						
	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	NA	<input type="checkbox"/>	
12.10	Were you resident in Mauritius?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	
12.11	Were you a citizen of Mauritius?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	

12	12.7	<b>Income Exemption Threshold (Brought forward from page 2)</b>		
		<b>ADDITIONAL EXEMPTION</b> (Not allowable if net income, interest and dividends exceed 2 million)		
	13.1	<b>Additional Exemption in respect of dependent child pursuing undergraduate course</b> (See Note 9)		
		Name of Child	Educational Institution attended	Additional Exemption
	13.1.1	1st		
	13.1.2	2nd		
	13.1.3	3rd		
	13.2	<b>Total Additional Exemption</b>		
14		<b>INTEREST RELIEF ON SECURED HOUSING LOAN</b> (Not allowable if net income, interest and dividends exceed 2 million) (See Note 10)		
	14.1	Bank/Financial Institution Code	Certificate Number	Interest Paid (Rs only)
	14.1.1			
	14.1.2			
	14.2	<b>Total Interest Reliefs</b>		
15		<b>TOTAL EXEMPTION AND RELIEFS (lines 12.7 + 13.2 + 14.2)</b>		
16		<b>CHARGEABLE INCOME (line 11 less line 15)</b>		
17		<b>CALCULATION OF TAX</b> (See Note 12)		
		<b>Tax - 15 % on chargeable income at section 16</b>		
18		<b>SOLIDARITY INCOME TAX</b> (Not applicable if net income, interest and dividends do not exceed Rs 2 Million) (See Note 13)		
	18.1	Dividends received from resident companies and co-operative societies		
	18.2	Interest on savings, fixed deposits, Government securities and Bank of Mauritius bills		
	18.3	<b>Total (lines 18.1 + 18.2)</b>		
	18.4	<b>Solidarity Income Tax - 10 % of amount at 18.3 above</b>		
19		<b>GAINS FROM SALE/TRANSFER OF IMMOVABLE PROPERTY</b> (See Note 14)		
	19.1	Proceeds from sale or transfer of immovable property		
	19.2	Less: Cost of acquisition and registration duty paid		
	19.3	Capital expenditure incurred		
	19.4	Land transfer tax		
	19.5	Other cost incurred in connection with sale or transfer		
	19.6	Gains (line 19.1 less total at line 19.5)		
	19.7	Share of gains from societe/succession/transfer of shares		
	19.8	Total gains (lines 19.6 + 19.7)		
	19.9	Less: Amount exempt (enter amount at 19.8 or Rs 2 million whichever is less)		
	19.10	Balance		
	19.12	<b>Tax - 10 % balance at 19.10 above</b>		
20		<b>TOTAL TAX (lines 17 + 18.4 + 19.11)</b>		
21		<b>TAX CREDITS</b> (See Note 15)		
	21.1	<b>Deduct foreign tax credit</b>		
22		<b>BALANCE AFTER TAX CREDITS (Carried forward to page 4)</b>		

<b>22</b>	<b>BALANCE AFTER TAX CREDITS (Carried forward to page 4)</b>																																																												
<b>23</b>	<b>TAX WITHHELD UNDER PAYE AND PAID UNDER CPS AND TDS (See Note 16)</b>																																																												
23.1	Total tax withheld under PAYE (section 9) .....																																																												
23.2	Tax paid under CPS .....																																																												
23.3	Total tax withheld in year 2011 on interest income .....																																																												
23.4	Total tax deducted at source on other income (give details in table below) .....																																																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">TAN of payer</th> <th rowspan="2">TAN of payee</th> <th colspan="4">Amount of tax deducted (Rs only)</th> </tr> <tr> <th>Rent</th> <th>Royalties</th> <th>Contract</th> <th>Services</th> </tr> </thead> <tbody> <tr> <td>23.4.1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23.4.2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23.4.3</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23.4.4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23.4.5</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23.4.6</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23.4.7</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		TAN of payer	TAN of payee	Amount of tax 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						
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23.6	Balance (line 22 less line 23.5) .....																																																												
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23.9	Balance to be claimed next year (line 23.7 less line 23.8) .....																																																												
<b>24</b>	<b>BALANCE (line 23.6 less line 23.8)</b>																																																												
<b>25</b>	<b>PENALTY AND INTEREST (See Note 18) If applicable, add</b> <span style="float: right;">Rs only</span>																																																												
25.1	Penalty for late submission of return .....																																																												
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<b>25.5</b>	<b>Enter total</b>																																																												
<b>26</b>	<b>TAX PAYABLE / TAX PAID IN EXCESS (Delete as appropriate)</b>																																																												

27	CONTRIBUTION TO NATIONAL PENSIONS FUND AND NATIONAL SAVINGS FUND - YEAR 2011 (See note 19)						
	Employer Registration Number:						
	Details	Employee 1	Employee 2	Employee 3	Employee 4	Employee 5	
	Surname						
	Other Names						
	NIC Number						
	Salaries & Wages						
27.1							
27.2							
27.3							
27.4							
27.5							
27.6							
27.7							
27.8							
27.9							
27.10							
27.11							
27.12							
27.13	TOTAL						
	CONTRIBUTIONS						TOTAL
27.14		Employee					
27.15	NPF	Employer					
27.16	Total NPF contribution (lines 27.14 + 27.15)						
27.17	Surcharge for late payment of NPF contribution						
27.18	Total NPF contribution and surcharge						
27.19		Employee					
27.20	NSF	Employer					
27.21	Total NSF contribution (lines 27.19 + 27.20)						
27.22	Surcharge for late payment of NSF contribution						
27.23	Total NSF contribution and surcharge						