


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 in receipt of emoluments and interest. Where income is derived by you from other sources an I.T. Form 1 must be filled in instead
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THE RETURN SHOULD REACH MRA AT LATEST ON 2 APRIL 2012

1 DECLARATION (Complete this section after filling in sections 2 to 23)

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 No. DayTime Phone Number

<p>I hereby tender the sum of:</p> <p style="text-align: center;">PAYMENT OF TAX</p> <p>- Rs being the income tax payable</p> <p>- Rs being NPF amount payable</p> <p>- Rs being NSF amount payable.</p> <p><small>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.</small></p>	<p style="text-align: center;">REFUND OF TAX</p> <p>I hereby apply for the refund of Rs being income tax paid in excess in accordance with section 22 of this return. <small>(Any amount of income tax paid in excess cannot be set off against any NPF/NSF amount payable)</small></p>
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2 EMOLUMENTS (See Note 1) Rupees only

		PAYE Employer Registration Number	Emoluments	Tax withheld under PAYE
2.1				
2.2				
2.3				
2.4				
2.5				
2.6				
2.7				
2.8				
2.9				
2.10				
2.11	Total Emoluments			
2.12	Less: Expenditure incurred wholly and exclusively and necessarily in the performance of the duties of the office .			
2.13				NET EMOLUMENTS (2.11 less 2.12)

3 BASIC RETIREMENT PENSION (See Note 2)

3.1 Basic retirement pension (Old age pension)

4 INTEREST INCOME (See Note 3)

4.1 Interest Income

5 NET INCOME

6 INCOME OF DEPENDENTS (See Note 4)

		1st Dependent	2nd Dependent	3rd Dependent	Total
6.1	Net income and exempt income (Rs)				
6.2	Less: Exempt income (Rs)				
6.3	Balance				

7 TOTAL (carried forward to page 2)

7					TOTAL (Brought forward from page 1)
8	INCOME EXEMPTION THRESHOLD (See Note 5)			Tick (✓) Only one box	
8.1	Category A	- Individual with no dependent	-	Rs. 255,000	<input type="checkbox"/>
8.2	Category B	- Individual with one dependent	-	Rs. 365,000	<input type="checkbox"/>
8.3	Category C	- Individual with two dependents	-	Rs. 425,000	<input type="checkbox"/>
8.4	Category D	- Individual with three dependents	-	Rs. 465,000	<input type="checkbox"/>
8.5	Category E	- Retired person with no dependent	-	Rs. 305,000	<input type="checkbox"/>
8.6	Category F	- Retired person with one dependent	-	Rs. 415,000	<input type="checkbox"/>
8.7	Enter Income Exemption Threshold				
8.8	Particulars of Dependents				
		Name	Date of Birth: DD-MM-YYYY	Relationship	Total Income (Including exempt income)
8.8.1	1st				
8.8.2	2nd				
8.8.3	3rd				
8.9	Has your spouse claimed Income Exemption Threshold in respect of category B, C, D or F? Yes <input type="checkbox"/> No <input type="checkbox"/> NA <input type="checkbox"/>				
8.10	Were you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>				
8.11	Were you a citizen of Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>				
9	ADDITIONAL EXEMPTION (Not allowable if liable to Solidarity Income Tax at Section 14) (See Note 6)				
9.1	Additional Exemption in respect of dependent child pursuing undergraduate course (See Note 6)				
		Name of Child	Educational Institution attended	Additional Exemption	
9.1.1	1st				
9.1.2	2nd				
9.1.3	3rd				
9.2	Total Additional Exemption				
10	INTEREST RELIEF ON SECURED HOUSING LOAN (Not allowable if liable to Solidarity Income Tax at Section 14) (See Note 7)				
10.1		Bank/Financial Institution Code	Certificate Number	Interest Paid (Rs only)	
10.1.1					
10.1.2					
10.2	Total Interest Reliefs				
11	TOTAL EXEMPTION AND RELIEFS (lines 8.7 + 9.2 +10.2)				
12	CHARGEABLE INCOME (line 7 less line 11)				

12	CHARGEABLE INCOME (brought forward from page 2)		
13	CALCULATION OF TAX (See Note 9)		
	13.1		Tax - 15% of Chargeable Income at 12 above
14	SOLIDARITY INCOME TAX (Not applicable if net income, interest and dividends do not exceed Rs 2 Million) (See Note 10)		
	14.1	Dividends received from resident companies and co-operative societies	
	14.2	Interest on savings, fixed deposits, Government securities and Bank of Mauritius Bills	
	14.3	Total (lines 14.1 + 14.2)	
	14.4		Solidarity Income Tax - 10 % of amount at 14.3 above
15	GAINS FROM SALE/TRANSFER OF IMMOVABLE PROPERTY (See Note 11)		
	15.1	Proceeds from Sale or transfer of immovable property	
	15.2	Less: Cost of acquisition and registration duty paid	
	15.3	Capital expenditure incurred	
	15.4	Land Transfer Tax	
	15.5	Other cost incurred in connection with sale or transfer	
	15.6	Gains (line 15.1 less total at line 15.5)	
	15.7	Share of gains from societe/ succession/ transfer of shares	
	15.8	Total gains (lines 15.6 + 15.7)	
	15.9	Less: Amount exempt (enter amount at 15.8 or Rs 2 million whichever is lesser)	
	15.10	Balance	
	15.11		Tax - 10% balance at 15.10 above
16			Total Tax (lines 13.1 + 14.4 + 15.11)
	TAX CREDITS (See Note 12)		
	17.1		Deduct Foreign Tax Credit
18			BALANCE AFTER TAX CREDITS
19	TAX WITHHELD UNDER PAYE AND TDS (See Note 13)		
	19.1	Total Tax withheld under PAYE (as per Statement of Emoluments and Tax Deduction)	
	19.2	Tax withheld in year 2011 on interest income	
	19.3	Deduct total	
	19.4	Balance (line 18 less line 19.3)	
		TAX WITHHELD ON INTEREST - YEAR 2010	
	19.5	Tax deducted at source on exempt interest	
	19.6	Deduct amount allowable (50% of amount at 19.5 or balance at 19.4 whichever is lesser)	
	19.7	Balance to be claimed next year (line 19.5 less line 19.6)	
20			BALANCE (line 19.4 less line 19.6)
21	PENALTY AND INTEREST (See Note 15) If applicable, add		Rs only
	21.1	Penalty for late submission of Return	
	21.2	Penalty for late payment of Tax	
	21.3	Interest for late payment of Tax	
	21.4		Enter total
22			TAX PAYABLE / TAX PAID IN EXCESS (Delete as appropriate)

23	CONTRIBUTION TO NATIONAL PENSIONS FUND AND NATIONAL SAVINGS FUND - YEAR 2011 (See note 16)							
	Employer Registration Number:							
	Details	Employee 1	Employee 2	Employee 3	Employee 4	Employee 5		
	Surname							
	Other Names							
	NIC Number							
	Salaries & Wages							
23.1	January 2011							
23.2								
23.3	March 2011							
23.4	April 2011							
23.5	May 2011							
23.6	June 2011							
23.7	July 2011							
23.8	August 2011							
23.9	September 2011							
23.10	October 2011							
23.11	November 2011							
23.12	December 2011							
23.13	TOTAL							
	CONTRIBUTIONS							TOTAL
23.14		Employee						
23.15	NPF	Employer						
23.16	Total NPF contribution (lines 23.14 + 23.15)							
23.17	Surcharge for late payment of NPF contribution							
23.18	Total NPF contribution and surcharge							
23.19		Employee						
23.20	NSF	Employer						
23.21	Total NSF contribution (lines 23.19 + 23.20)							
23.22	Surcharge for late payment of NSF contribution							
23.23	Total NSF contribution and surcharge							