

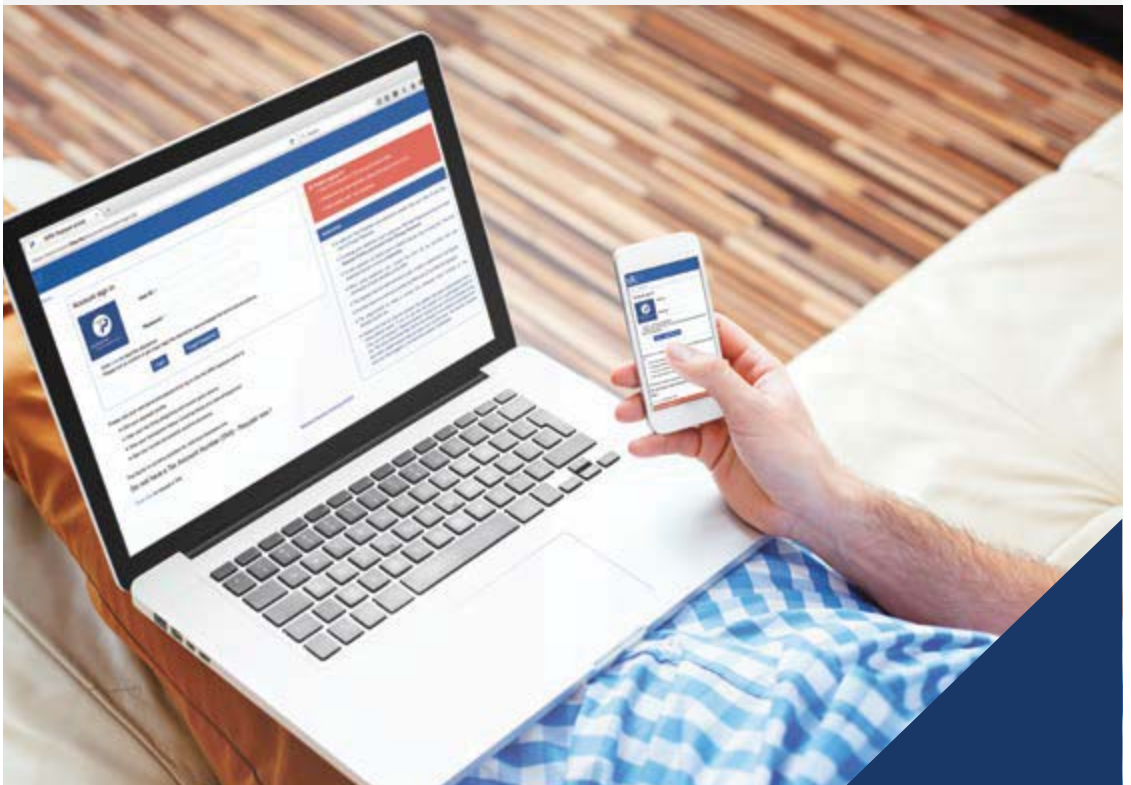
Income Tax Filing
Season 2016 –
Individual



Partners in Progress and Prosperity

e-Filing Handbook

www.mra.mu



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To further enhance the security features of the e-filing system, this year taxpayers are required to use their **User ID** (TAN) and **Password** to access the MRA Taxpayer Portal to submit their returns. The facility to submit individual income tax return electronically is available on MRA's website www.mra.mu.

Additional facilities such as pre-filled individual income tax return, option to credit refund directly in Bank Account, verify the status of payments and refunds, view/download a copy of returns, among other features, are also available.

Moreover, taxpayers having recourse to e-filing will benefit from several incentives such as automatic participation in MRA E-Filing Lucky Draw and an extended delay up to 17 October 2016, where the payment, if any, is also effected electronically.

This guide is intended to:

1. Assist taxpayers to file their returns electronically.
2. Provide information about the different modes for the payment of tax.
3. Elaborate on common errors that have been noted by the MRA.



Step-by-Step Guide for e-Filing

1. Go to MRA's website: www.mra.mu
2. Click on “**E-filing 2016/2017**” under the heading “**Quick Links**”/“**Latest News**”.
3. Read the instructions and click on – “**Click here to file your return**”.
4. Insert your **User ID** (TAN) and **Password**.
5. Click on **Login**.
6. **Edit profile**: Give your bank account details if you choose to have your refund credited in your bank account.
7. Click on **Start filing**. You will obtain a pre-filled form. Amend the form (if necessary). It is your duty to ensure that the information provided is 100 % accurate.
8. Click on “**Save Draft**” if you want to save a draft copy of the IT Return and complete the filing exercise later.
9. Confirm that the declaration made on the return is true, correct and complete.
10. Click on “**Submit Final**” to submit your return.
11. You will be notified instantly that your return has been submitted and you will be provided with an acknowledgement ID.
12. You will receive an acknowledgement in your email, provided that you have selected this option before submitting your return. If you have forgotten to tick the appropriate box, please log in the Taxpayer Portal and select “**View Details**” next to the relevant return.



Retrieval of Password

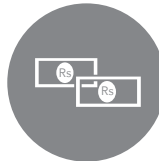
MRA has also provided a facility to taxpayers who have forgotten their password to retrieve same.

1. Go to MRA's website: www.mra.mu.
2. Click on “**Taxpayer Portal Icon**”.
3. Insert your **User ID** (TAN).
4. Click on “**Forgot password**” button and follow instructions.



Please retain the password as you will need it for subsequent filing of your income tax returns.

Modes of Payment



The payment can be effected as follows:

1. Direct Debit

To make use of this payment facility, you should fill in a “Direct Debit Application Form” available on MRA's website or contact the MRA's Service Counter and send it to MRA's Head Office by 30th September 2016 at latest (office hours) for onward processing to your bank. Taxpayers, who have already availed themselves of this payment facility, need not fill in a new “Direct Debit Application Form”.

Modes of Payment Cont'd

2. Internet Banking

Payment can be effected through Internet Banking via the following banks: ABC Banking Corporation, Afrasia Bank, Bank One, Barclays Bank, HSBC, MAU Bank-Ex MPCB, MAU Bank-Ex NCB, MCB, SBI and SBM Bank (Mauritius) Ltd.

3. Credit Card

Payment of tax by credit card is available where the tax payable does not exceed Rs 25,000. We accept MasterCard / Visa for the payment of Individual Income Tax.

4. Cash / Cheque / Card

Payment may be made by cash or cheque at MRA's cash counters, Eham Court, Port Louis, from Monday to Friday (09.00 hrs to 15.30 hrs). While effecting payment, please produce a copy of the acknowledgement receipt received on submission of the return or provide the following: Name, Tax Account Number (TAN), Assessment Year and Amount.

Cheques drawn to the order of the Director General MRA crossed "MRA A/C" or "Account Payee Only" may be sent by post. Please write your Name, Tax Account Number (TAN) and the Assessment year on verso of cheque. The cheque should reach the MRA Head Office, Eham Court, Port Louis by 30th September 2016 at latest.

Please ensure that your cheque is properly drawn with the correct date and the payee name. Verify that the amount in words and figures correspond and make sure that the cheque is duly signed by the authorized signatories and any overwriting should bear the full signature of authorized signatory/signatories. In case cheque is returned due to non-compliance to the above, penalty and interest will apply as per regulations in force.

Modes of Payments Cont'd

5. ATM

Taxpayers having an account at the SBM Bank (Mauritius) Ltd may pay the income tax due by using the ATM service of the bank.

6. SMS

Taxpayers may pay their income tax due by SMS using Orange Money Service.

7. MCB Juice

Taxpayers may pay their income tax due by MCB Juice. For more information, please visit MCB website: <http://www.mcb.mu>.

Tax paid in Excess / Refund

Where the Income Tax Form shows a TAX PAID IN EXCESS, that is a negative balance, after processing, MRA will either credit your bank account if you have selected this option or send a crossed cheque to your residential address.



Change in Personal Data

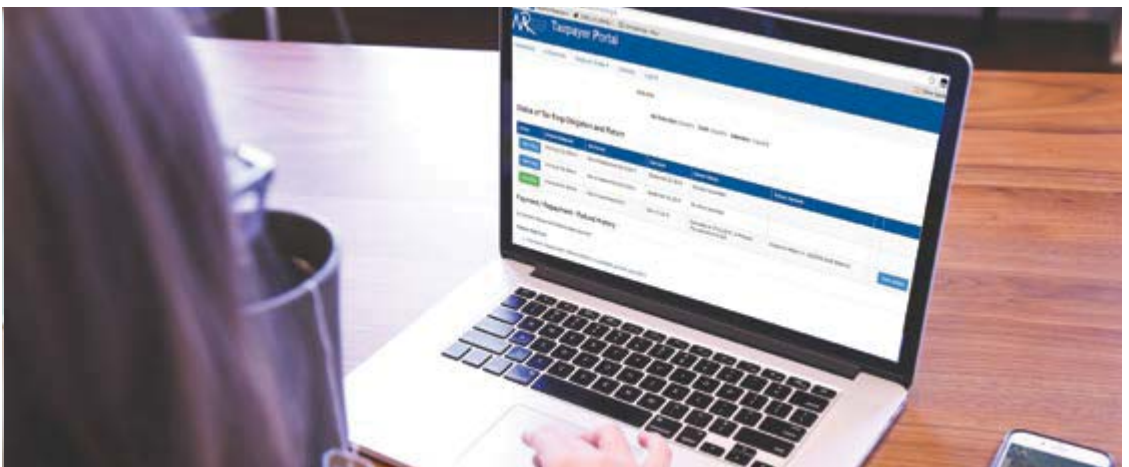
In case there are changes in your personal data, either you can change the data by editing your profile or kindly fill in a Personal Data Change Form available on MRA website/service counter and send it to MRA.

Due Date

The return should be submitted at latest on **30 September 2016**. A delay of up to 17 October 2016 is applicable where the return is filed electronically and payment, if any, is effected through Internet Banking, ATM, SMS (Orange Money), MCB Juice or by credit card on MRA e-Services

Support Services

For further information you may call at the MRA's Service Counter on ground floor, MRA Head Office, Efram Court, Corner Mgr Gonin & Sir Virgil Naz Streets, Port Louis or phone on our **Hotline 207 6010**.



List of Common Errors

It has been observed that taxpayers often repeat the same kind of errors while filing their returns and this has mostly led to additional tax payable. In order to avoid same, the MRA is reproducing below a list of common errors.

1. Claim for deduction in respect of dependent child is wrongly made where:

- a. Both spouses claim dependent child in their respective return. This is not allowed. Only one spouse has to claim deduction in respect of dependent children;
- b. Divorced/separated parents claim relief in respect of the same dependent child in their respective return;
- c. Where the child is over 18 years but is not pursuing full time education.

2. Claim for additional exemption is wrongly made in respect of a child following undergraduate course:

1. Where the tuition fees are below Rs 44,500 for a child following an undergraduate course in Mauritius;
2. Where the course is not an undergraduate course but rather a Certificate, Diploma or postgraduate course;
3. Where the course is not full time;
4. Where the income of either spouse exceeds Rs 2 million.

List of Common Errors Cont'd

3. Relief in respect of housing loan interest is wrongly claimed where:

1. The loan was contracted before 1 July 2006;
2. The interest paid is not in respect of a housing loan;
3. The loan is not secured by mortgage or fixed charge;
4. The income of either spouse exceeds Rs 2 million.

4. Claim for dependent spouse wrongly made

A deduction for dependent spouse is not allowable where the taxpayer is not married. The taxpayer should be able to submit a copy of civil or religious marriage certificate, when so required, to substantiate that he is married.

5. Non declaration/under declaration of certain Income that are taxable:

Examples:

- a. Invigilation and other fees, e.g fees from MES;
- b. Director Fees;
- c. Old age pension;
- d. Other pension received from Ministry of Social Security.

Particulars and Information required to file Individual Income Tax Return

Before starting the filing of your return, kindly ensure that you have the following information:

1. Tax Account Number (TAN) for self and spouse where applicable.
2. Password issued by the MRA.
3. NIC number for self, spouse and dependent child where applicable.
4. Date of marriage.
5. Business Registration Number where applicable.
6. Statement of Emoluments and Tax Deduction for self and dependents.
7. Statement of Amount Paid and Tax Deduction in respect of income subject to Tax Deduction at Source (TDS).
8. Profit & Loss Account for the year ended 30th June 2016 where a taxpayer derives income from Trade, Business or Profession.
9. Certificate in respect of Share of income received from Société/ Succession, if any.
10. Relevant information in respect of Dividends and Interest received for self and dependents, if any.
11. Relevant information in respect of dependent child pursuing undergraduate course.
12. Certificate in respect of medical insurance premium or contribution to approved Provident Fund, if any.
13. Certificate in respect of Interest paid on Secured Housing Loan, if any.
14. Receipts in respect of CPS paid for the CPS Quarters ended 30th September 2015, 31st December 2015 and 31st March 2016.

Free Income Tax Assistance (FITA) 2016

Every year, the MRA organizes a Free Income Tax Assistance (FITA) campaign to better assist individual taxpayers in filing their returns and effecting payments, if any, in the dedicated centres scattered around the island. For 2016, taxpayers can avail themselves of this service on 24th and 25th September as from 08.30 hrs to 16.00 hrs at the centres mentioned below:

S/N	Region	Town	Centre
1	Port Louis	(1) Port Louis	MRA Head Office
2	North	(2) Triolet (3) Goodlands (4) Riv Du Rempart	Maheshwarnath Govt School D.hurry Govt School Bheewa Mahadoo Government School
3	East	(5) Flacq (6) Q. Militaire	R. Gujadhur Govt School R.Edward Walter Govt School
4	South	(7) Mahebourg (8) Riv des Anguilles (9) Rose Belle	Willoughby Govt School Riviere Des Anguilles Govt School Seegoolam Torul Govt School
5	West	(10) Bambous	Bambous 'A 'Govt School
6	Centre	(11) Curepipe (12) Mesnil (13) Vacoas (14) La Louise (15) Quatre Bornes (16) Rose Hill (17) Beau Bassin (18) St Pierre	Royal College Of Curepipe Mesnil Govt School Aryan Vedic Hindu Aided School Louis Nellan Govt School Baichoo Madhoo Govt School Notre Dame Des Victoires RCA Philippe Rivalland RCA St Pierre RCA
7	Rodrigues	(19) Port Mathurin *	Clyderlex Building

** For Rodrigues FITA will be operation on 28th to 30th September 2016 from 08.30hrs to 16.00 hrs.



For any assistance to file return electronically, taxpayer may call in person at the Customer Service Centre, **MRA Head Office, Eham Court, Ground Floor, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis**, or phone on **207 6010**.



Partners in Progress and Prosperity

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