



Tel: 207 6000 / Fax: 211 8099 / ✉: [headoffice@mra.mu](mailto:headoffice@mra.mu) / Website: [www.mra.mu](http://www.mra.mu)

## COMMUNIQUE

### INFORMATION TO EMPLOYERS

#### 1. INCOME TAX – PAYE – YEAR OF ASSESSMENT 2015/16

Subsequent to changes brought by the Finance Act 2015, the fiscal year shall now end on 30 June instead of 31 December. Individuals would henceforth be liable to income tax on income derived by them during the preceding income year i.e. 1st July to 30th June.

In order to ensure a smooth change over to the new fiscal year ending 30 June, the Income Tax Act provides for transitional measures whereby for the next Year of Assessment 2015/16, individuals would be liable to income tax on their income for the 6-month period 1st January to 30th June 2015.

The table below provides further details as regards the basis period, Year of Assessment and due date for filing of returns and payment of tax.

<i>Income derived during period</i>	<i>Year of Assessment (Tax year)</i>	<i>Last date for submission of return</i>
1 January 2015– 30 June 2015	2015/16	30 September 2015
1 July 2015 – 30 June 2016	2016/17	30 September 2016

#### 2. Personal Reliefs and deductions for transitional period 1 January to 30 June 2015

The Income Tax Act as amended provides that an employee should, for the six months period 1 January to 30 June 2015, be allowed 50% of the personal reliefs and deductions claimed in his Employee Declaration Form (EDF).

#### 3. Calculation of PAYE for pay period June 2015

For calculating PAYE for the month of June 2015, employers should take the cumulative emoluments for the period January to June 2015 and deduct therefrom 50% of the total reliefs and deductions claimed by an employee in his EDF to arrive at the cumulative chargeable income for the six months period ending 30 June 2015. The tax to be remitted for the month of June 2015 is the tax on the cumulative chargeable income less the total tax already withheld during the pay periods January to May 2015.

#### 4. Additional Information

For additional information, kindly phone on our hotline 2076010 or call in person at the Customer Service Centre, MRA Head office, Efram Court, Ground Floor, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.