

**CONFIDENTIAL**

Please quote your **TAX ACCOUNT No.** in all communications addressed to the **Mauritius Revenue Authority, Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.**

I. T. Form 1A

TAN :

SURNAME : \_\_\_\_\_

OTHER NAMES : \_\_\_\_\_

STREET: \_\_\_\_\_

LOCALITY: \_\_\_\_\_

VILLAGE/ TOWN: \_\_\_\_\_



(The Income Tax Act)

**Year of Assessment 2013**

(Income for the Year 1 January 2012 to 31 December 2012)

**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 I must be filled in instead.

**THE RETURN SHOULD REACH MRA AT LATEST ON 1 APRIL 2013**

**ELECTRONIC FILING - Please file your return electronically on MRA website <http://www.mra.mu>**

**1 DECLARATION** (Complete this section after filling in sections 2 to 20)

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

**PAYMENT OF TAX**

**REFUND 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.*

I hereby apply for the refund of Rs..... being income tax paid in excess in accordance with section 19 of this return.

*(Any amount of income tax paid in excess cannot be set off against any NPF/ NSF amount payable).*

**2 EMOLUMENTS** Original of Statement of Emoluments and Tax Deduction should be attached (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, exclusively and necessarily in the performance of the duties of the office (attach details)

**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)

	1 <sup>st</sup> Dependent	2 <sup>nd</sup> Dependent	3 <sup>rd</sup> Dependent	Total
6.1				
6.2				
6.3				➤

**7 TOTAL (Carried forward to page 2)** ➤

<b>7</b>	<b>TOTAL (Brought forward from page 1)</b> ➤			
<b>8</b>	<b>INCOME EXEMPTION THRESHOLD (IET)</b>		(See Note 5)	Tick (✓) <u>only one</u> box
8.1	Category A	- Individual with no dependent	- Rs. 270,000	<input type="checkbox"/>
8.2	Category B	- Individual with one dependent	- Rs. 380,000	<input type="checkbox"/>
8.3	Category C	- Individual with two dependents	- Rs. 440,000	<input type="checkbox"/>
8.4	Category D	- Individual with three dependents	- Rs. 480,000	<input type="checkbox"/>
8.5	Category E	- Retired or disabled person with no dependent	- Rs. 320,000	<input type="checkbox"/>
8.6	Category F	- Retired or disabled person with one dependent	- Rs. 430,000	<input type="checkbox"/>
<b>8.7</b>	<b>Enter Income Exemption Threshold</b> ➤			
<b>8.8</b>	<b>Particulars of Dependents</b>			
		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 IET in respect of category B, C, D or F in his/her annual income tax return?			
	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
			Not Applicable	<input type="checkbox"/>
	If the above is Yes or No, insert spouse TAN <input type="text"/>			
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"/>			
<b>9</b>	<b>ADDITIONAL EXEMPTION</b>		(Not allowable if total of net income, dividends and interest received exceed Rs 2 million)	(See Note 6)
<b>9.1</b>	<b>Additional Exemption in respect of dependent child pursuing undergraduate course</b>			
		Name of child	Educational Institution attended	Additional Exemption
9.1.1	1st			
9.1.2	2nd			
9.1.3	3rd			
<b>9.2</b>	<b>Total Additional Exemption</b> ➤			
<b>10</b>	<b>INTEREST RELIEF ON SECURED HOUSING LOAN</b>		(Not allowable if total of net income, dividends and interest received exceed Rs 2 million)	(See Note 7)
<b>10.1</b>		Bank/Financial Institution Code	Certificate Number	Interest Paid (Rs only)
10.1.1				
10.1.2				
<b>10.2</b>	<b>Total Interest Relief</b> ➤			
<b>11</b>	<b>TOTAL EXEMPTION AND RELIEF (lines 8.7 + 9.2 + 10.2)</b> ➤			
<b>12</b>	<b>CHARGEABLE INCOME (line 7 less line 11)</b> ➤			

12	<b>CHARGEABLE INCOME</b> (brought forward from page 2) ➤		
13	<b>CALCULATION OF TAX</b> (See Note 9)		
	13.1	Tax - 15 % of chargeable income at 12 above ➤	
14	<b>TAX CREDIT</b> (See Note 10)		
	14.1	Deduct foreign tax credit ➤	
15	<b>BALANCE AFTER TAX CREDIT</b> ➤		
16	<b>TAX WITHHELD UNDER PAYE AND TDS</b> (See Note 11)		
	16.1	Total tax withheld under PAYE (as per Statement of Emoluments and Tax deduction) .....	
	16.2	Tax withheld in year 2012 on interest income .....	
	16.3	Deduct total .....	
	16.4	Balance (line 15 less line 16.3)	
	<b>TAX WITHHELD ON INTEREST - YEAR 2010</b>		
	16.5	Tax deducted at source on exempt interest .....	
	16.6	Deduct amount already claimed in years of assessment 2011 and 2012 .....	
	16.7	Balance allowable (line 16.5 less line 16.6)	
17	<b>BALANCE</b> (line 16.4 less line 16.7) ➤		
18	<b>PENALTY AND INTEREST</b> (See Note 13) If applicable, <u>add</u>		Rs only
	18.1	Penalty for late submission of return .....	
	18.2	Penalty for late payment of tax .....	
	18.3	Interest for late payment of tax .....	
	18.4	<b>Enter total</b> ➤	
19	<b>TAX PAYABLE / TAX PAID IN EXCESS</b> (Delete as appropriate) ➤		

**CONTRIBUTION TO NATIONAL PENSIONS FUND AND NATIONAL SAVINGS FUND - YEAR 2012  
IN RESPECT OF PERSONS EMPLOYED IN THE DOMESTIC SERVICE WHETHER ON A FULL-TIME OR PART-TIME BASIS**

This section should be filled in where the monthly salary in respect of all employees was the same throughout the whole income year 2012.

In case the monthly salary of an employee has not been the same throughout the year or any employee has not been employed for the whole year, the "NPF/NSF Contributions Form" should be filled in. The Form can be downloaded from MRA website under "Downloadable forms" or can be obtained at MRA Head Office. The "NPF/NSF Contributions Form" duly filled in should be submitted together with this return.

Employer Registration Number :

TAN :

**Details of employee**

Serial No.	Surname	Other Names	NIC Number	Yearly salary excluding End of Year Bonus	Yearly NPF Contribution		Yearly NSF Contribution	
					Employer	Employee	Employer	Employee
1								
2								
3								
4								
5								
<b>Subtotal</b>								
<b>Total NPF/NSF contribution</b>								
<b>Surcharge for late payment</b>								
<b>Total NPF/NSF contribution and surcharge</b>								

Please refer to Note 14 for explanations on how to complete this section.