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COMMUNIQUE

INCOME TAX RETURN 2015

1. All taxpayers are reminded that a return of income should be filed by every individual who, during the income year ended 31st December 2014 has

- (i) derived net income exceeding Rs. 275,000; or
- (ii) derived gross income from business exceeding Rs 2 million; or
- (iii) derived emoluments in respect of which PAYE has been withheld; or
- (iv) derived income which has been subject to Tax Deduction at Source; or
- (v) acquired an immovable property costing more than Rs 5 million; or
- (vi) acquired a motor vehicle, the cost of which exceeded Rs 2 million or on which registration duty exceeding Rs 75,000 has been paid; or
- (vii) acquired a pleasure craft, the cost of which exceeded Rs 1 million; or
- (viii) a chargeable income.

2. The return of income should be forwarded and payment of tax, if any, should be effected by **31st March 2015**.

3. Where the return is filed electronically and payment, if any, is also made electronically through internet banking, ATM, SMS (Orange Money) or by Credit Card on MRA e-Services, the due date is **15th April 2015**.

4. In case of late submission of return, a penalty of Rs 2,000 per month up to a maximum of Rs.20, 000 is applicable. For late payment of tax, a penalty of 5% of the tax payable and interest of 1% per month are applicable.

For any additional information, you may contact us on our hotline 207 6010 or visit our website www.mra.mu

Mauritius Revenue Authority

17 March 2015