

# **Income Tax Regulations 1996**

**(Consolidated up to February 2018)**

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# The Income Tax Regulations 1996

GN 78 of 1996 - 1 July 1996

## Regulations made by the Minister under section 161 of the Income Tax Act 1995

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**1. Short title**

These regulations may be cited as the Income Tax Regulations 1996.

**2. Interpretation**

In these regulations -

“Act” means the Income Tax Act 1995.

**3. Exempt income<sup>3\*</sup>**

(1) The exemption under item 6 of Sub-Part A of Part II of the Second Schedule to the Act shall -

(a) subject to paragraph (b), apply to the aggregate amount of lump sum and allowances specified in that item and received in an income year and the 4 succeeding income years;

(b) in relation to a retiring allowance made under paragraph (c) of that item, not apply –

(i) Revoked; <sup>4\*</sup>

(ii) (A) to a relative of the employer;

(B) where the employer is a *société*, to an associate or a relative of an associate, or

(C) where the employer is a company, to a shareholder or a relative of a shareholder,

except to the extent that the Director-General determines that the payment would be reasonable if the taxpayer were not a person specified under the subparagraph;

(iii) to a person-

(A) who has not attained the appropriate retiring age; or

(B) who retires after completing less than 10 years' employment.

(2) For the purposes of this regulation, “employment” includes any employment of the taxpayer-

(a) with any company which in the opinion of the Director-General -

(i) consisted wholly or substantially of the same shareholders; or

- (ii) was under the control of the same persons, as the company from whose employment the taxpayer retired;
- (b) with the same employer, whether or not the business of the employer was the same;
- (c) in the same business, whether or not there had been a change of ownership of the business; or
- (d) which, in the opinion of the Director-General, was substantially the same employment as that from which the taxpayer retired.

### 3A. Fringe benefits <sup>5\*</sup>

For the purposes of section 10(2)(d) of the Act, the value of fringe benefits to be included in the gross income of an individual shall be as specified in the Second Schedule to these Regulations.

### 4. Valuation of trading stock

- (1) For the purposes of section 13 of the Act, the value of trading stock to be taken into account shall, subject to paragraphs (2) and (3), be determined in accordance with the International Accounting Standard 2 (IAS2) on Inventories.<sup>6\*</sup>
- (2) The LIFO formula shall not be used to assign costs to stocks and work in progress.
- (3)
  - (a) Subject to subparagraph (b), a taxpayer who derives income from livestock may, with the approval of the Director-General, adopt a standard value in respect of that livestock or in respect of any class of that livestock.
  - (b) A taxpayer may, with the approval of the Director-General, adopt, or the Director-General may require the adoption of a different standard value instead of the standard value adopted in accordance with subparagraph (a).
  - (c) Any adoption of a standard value and any alteration in a standard value, shall first take effect at the end of the income year or other period to which any return of income relates.
- (4) In this regulation -

“**LIFO formula**” has the same meaning as in the International Accounting Standard 2 (IAS2) on Inventories;<sup>7\*</sup>

“**standard value**” means -

- (a) in respect of cattle, the market value less 40 per cent thereof; and
- (b) in respect of other livestock, the market value less 25 per cent thereof.

## 5. Approval of superannuation funds

- (1) For the purposes of section 22(1)(a) of the Act an application for the approval of a fund or scheme shall-
  - (a) be made in writing to the Director-General by an employer at least 3 months before the end of the first year for which approval is required;
  - (b) be supported by-
    - (i) a copy of the instrument establishing the fund or scheme and a copy of the rules of the fund or scheme, duly certified; and
    - (ii) in the case of a fund or scheme registered under the Employees Superannuation Fund Act, a certified copy of the certificate of registration. <sup>8\*</sup>
- (2) No fund or scheme shall be approved by the Director-General as a superannuation fund unless -
  - (a) the fund or scheme has been established by a person resident in Mauritius or by a non-resident carrying on business in Mauritius;
  - (b) the contributions made to the fund or scheme are, subject to paragraph (2)(c)(xvii) and (2)(c)(xviii), <sup>9\*</sup> irrevocably credited to that fund or scheme; and
  - (c) he is satisfied that-
    - (i) the fund or scheme is a bona fide fund or scheme which has for its sole purpose the provision of pensions and lump sum payments on retirement or on cessation of business, benefits on permanent disablement and death benefits-
      - (A) for employees having completed at least 10 years' service at the time of their retirement being not earlier than the appropriate retiring age,
      - (B) for the surviving spouse, children, dependants or personal representative of an employee or former employee, on his death; or <sup>10\*</sup>
      - (C) for employees falling under subparagraphs (xvii) and (xviii); <sup>11\*</sup>

- (ii) the fund or scheme is recognised by the employees to whom it relates and every employee who is, or has a right to be, a member of the fund or scheme has been given written particulars of all essential features of the scheme;
- (iii) the employer is a contributor to the fund or scheme and his contribution is proper and necessary;
- (iv) any contribution by an employee is reasonable;
- (v) the nature of the benefits afforded by the fund or scheme is the same in relation to all the persons to whom the fund or scheme relates;
- (vi) the annual pension provided for an employee is a pension on retirement at appropriate retiring age and does not exceed two-thirds of his final pensionable emoluments without taking into account any pension payable under the National Pensions Fund;
- (vii) a lump sum payment shall not be made except on commutation of a portion not exceeding one-fourth of the annual pension payable under sub-paragraph (c)(vi) and shall not exceed twelve and half times the portion of the annual pension so commuted;
- (viii) the permanent disablement and death benefits in respect of each employee do not exceed twice his final pensionable emoluments;
- (ix) the annual pension provided for the surviving spouse and children and other dependants of an employee does not exceed-
  - (A) in the case of a surviving spouse, one-third;
  - (B) in the case of the children and other dependants, jointly-
    - (I) where a pension is also provided for the surviving spouse, one-sixth;
    - (II) in any other case, one-third,
 of the pension which would be payable to the employee under subparagraph (c)(vi);
- (x) a director of a company is admitted to the fund or scheme only if he is in full-time employment in the business of the employer;
- (xi) the rights of an employee and of the surviving spouse, children and dependants to receive the pension and lump sum payment on retirement or benefit on permanent disablement or death benefit have been fully secured;



- (xii) the eligibility and withdrawal provisions are reasonable;
- (xiii) no employee is admitted to the fund or scheme, where at the appropriate retiring age, he will not have completed ten years' service in terms of the fund or scheme;
- (xiv) the powers of investment of the money in the fund or scheme are reasonable;
- (xv) any provision for variation of the terms of the instrument establishing the fund or scheme is reasonable and any variation of the rules of the fund or scheme is subject to the prior approval of the Director-General; and
- (xvi) where the pension determined in accordance with subparagraph (c)(vi) or (c)(ix) is subsequently increased, the increase -
  - (A) does not exceed an amount which an employee earning a basic wage or salary equal to that pension would have been entitled to by way of additional remuneration under the Additional Remuneration Act 1985, or any Additional Remuneration Act enacted thereafter; <sup>12\*</sup> *or*
  - (B) does not exceed <sup>13\*</sup> 3 per cent of the annual pension of an immediately preceding year; or <sup>14\*</sup>
  - (C) does not exceed an amount which is arrived at by multiplying the annual pension of an immediately preceding year by the inflation rate for that preceding year; <sup>15\*</sup>
- (xvii)<sup>16\*</sup> where an employee leaves the service of his employer before reaching the appropriate retiring age but after having completed at least 2 years' service, the actuarial value of the accrued retirement benefits of the employee shall, at the option of the employee-
  - (i) be transferred to the superannuation fund established by his new employer; or
  - (ii) be retained in the superannuation fund of the employer for the payment of a pension to him upon reaching the appropriate retiring age; or
  - (iii) be transferred to a personal pension scheme approved by the Director-General;
- (xviii)<sup>17\*</sup> where an employee leaves the service of his employer before completing 2 years' service, he shall be entitled to a refund of his accumulated contributions, provided that the related actuarial value of the accrued retirement benefits of the

employee from a previous employment has not been transferred to the superannuation fund established by his new employer.<sup>18\*</sup>

- (3) Where a fund or scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the fund or scheme or the rules of the fund or scheme, shall have effect for the purposes of this regulation-
  - (a) until the variation has been approved by the Director-General;
  - (b) on a date preceding the day on which it is approved by the Director-General.
- (4) An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.
- (5) For the purposes of approving a fund or scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking which he considers necessary.
- (6) Where a fund or scheme, or a variation under paragraph (3), is approved by the Director-General, the approval shall be communicated in writing to the employer.
- (7) The approval of a fund or scheme shall have effect from its commencement date or on a later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.
- (8) In this regulation-

**“accrued retirement benefits”** means the deferred benefits calculated on the fund's formula based on the actual years and months of service;<sup>19 \*</sup>

**“accumulated contributions”** means the contributions made by the employee together with any interest or return on investments accrued thereon;<sup>14</sup>

**“final pensionable remuneration”** means the annual pensionable remuneration payable to an employee at the date of his retirement;

**“National Pensions Fund”** means the National Pensions Fund established under the National Pensions Act;

**“pension”** includes annuity.

## 6. Approval of medical schemes

- (1) For the purposes of sections 22(1) (b) of the Act, an application for the approval of a medical scheme shall- <sup>20\*</sup>
  - (a) be made in writing to the Director-General at least 3 months before the end of the first year for which approval is required;
  - (b) be supported by a copy of the instrument establishing the scheme and a copy of the rules of the scheme, duly certified.
  
- (2) No scheme shall be approved by the Director-General unless -
  - (a) the scheme has been established by a person resident in Mauritius;
  - (b) he is satisfied that -
    - (i) the scheme is a bona fide scheme which has as its main object the provision of medical expenses for employees and their dependants;
    - (ii) every employee who is, or has a right to be, a member of the scheme has been given written particulars of the essential features of the scheme;
    - (iii) the nature of the benefits afforded by the scheme is the same in relation to all the persons to whom the scheme relates;
    - (iv) a director of a company is admitted to the scheme only if he is in full-time employment in the business of the employer;
    - (v) the eligibility and withdrawal provisions are reasonable;
    - (vi) the powers of investment of the money of the scheme are reasonable;
    - (vii) any provision for variation of the terms of the instrument establishing the scheme is reasonable and any variation of the rules of the scheme is subject to the prior approval of the Director-General.
  
- (3) Where a scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the scheme or the rules of the scheme, shall have effect for the purposes of this regulation -
  - (a) until the variation has been approved by the Director-General;
  - (b) on a date preceding the day on which it is approved by the Director-General.
  
- (4) An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.

- (5) For the purposes of approving a scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking which he considers necessary.
- (6) Where a scheme, or a variation under paragraph (3), is approved by the Director-General, the approval shall be communicated in writing to the applicant.
- (7) The approval of a scheme shall have effect from its commencement date or on a later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.
- (8) In this regulation, "dependants" means the spouse and dependent children of the employee.

## 7. Annual allowance

- (1) For the purposes of section 24 of the Act -
  - (a) a person shall include a hirer; and
  - (b) the rate of annual allowance shall, in respect of each of the items specified in Column 1 of the Fourth Schedule to these Regulations, not exceed the rate corresponding to that item specified in Column 2 of that Schedule.
- (2) Section 24(5)<sup>21\*</sup> of the Act shall not apply where the cost of the plant or machinery does not exceed 30,000 rupees.<sup>22\*</sup>

- (3) In this regulation -

**“agricultural improvement”** means the clearance or improvement of land used or intended to be used for agriculture and includes the construction on agricultural land of any road, bridge, irrigation work or building used for an agricultural purpose but does not include the construction of a dwelling house;

**“capital expenditure on scientific research”** means any capital expenditure incurred -

- (a) in connection with scientific research directly related to the business carried on by the taxpayer except so far as the expenditure relates to an asset in respect of which a deduction is allowable under section 24(1)(a) and (b) of the Act; or
- (b) on research for the purpose of establishing a new industry, or expanding an existing industry, in Mauritius;

**“cost”** means -

- (a) the amount of the capital expenditure incurred after deduction of any subsidy, grant, or contribution from Government or any other person; or
- (b) in relation to a lease, the amount for which the hirer is responsible under the agreement for the hire of the plant or machinery;

“**hirer**” means a person who hires plant or machinery under an agreement which provides that he bears the cost of any depreciation in value of the plant or machinery during the period of hire.

**7A.** *[Allowance for investment in company holding a regional development certificate]* **Revoked** <sup>23\*</sup>

**8. Unauthorised deductions** <sup>24\*</sup>

- (1) The amount of expenditure or loss, for the purposes of section 26(3) of the Act, attributable to the production of exempt income shall be determined in accordance with the following formula -

$$\frac{\text{Exempt Income}}{\text{Total gross income (including exempt income)}} \times \text{Expenditure or loss}$$

- (2) Where the proportion of exempt income to total gross income under paragraph (1) is 10 per cent or less, no part of the expenditure or loss determined under paragraph (1) and attributable to the production of the exempt income shall be disallowed.

**9.** *[Prescribed funds and schemes]* **Revoked** <sup>25\*</sup>

**10.** *[Approval of personal pension schemes]* **Revoked** <sup>26\*</sup>

**11.** *[Approval of annuity contracts or schemes]* **Revoked** <sup>27\*</sup>

**12.** *[Relief for premium on personal pension scheme]* **Revoked** <sup>28\*</sup>

**13.** *[Relief for premium on retirement annuity]* **Revoked** <sup>29\*</sup>

**14.** *[Relief for contribution to medical scheme]* **Revoked** <sup>30\*</sup>

**15.** *[Approval of medical savings scheme]* **Revoked** <sup>31\*</sup>

**15A.** *[Prescribed retirement savings schemes]* **Revoked** <sup>32\*</sup>

**15B.** **Declaration of non-residence by trusts** <sup>33\*</sup>

For the purposes of section 46(3) of the Act, a declaration of non-residence by a trust shall be made in the form specified in Sixth Schedule.

**16. Companies in the freeport zone <sup>34\*</sup>**

- (1) For the purposes of computing the chargeable income of a private freeport developer or freeport operator under section 161A(13)<sup>35\*</sup> of the Act, any expenditure or loss attributable to the production of exempt income by the private freeport developer or freeport operator shall be disallowed.
- (2) For the purposes of determining the amount of expenditure or loss attributable to the production of exempt income under paragraph (1), the formula under regulation 8 shall apply.

**17. Ascertainment of the net income of an insurance company**

- (1) Where a company specified under section 50 (1) of the Act carries on life insurance business in conjunction with insurance business of any other class, the life insurance business shall, for the purposes of the Act, be treated as a separate business from any other class of business carried on by the company.
- (2) The net income of an insurance company conducting any insurance business, other than that relating to life insurance, in any income year, shall be calculated by -
  - (a) taking the gross premiums and interest and other income derived by the company from that business in that income year less any such premium -
    - (i) returned to an insured; and
    - (ii) paid on re-insurance;
  - (b) deducting from the amount obtained under sub-paragraph (a) a reserve for unexpired risks outstanding at the end of that income year in respect of that business;
  - (c) adding to the amount obtained under sub-paragraph (b) a reserve for unexpired risks outstanding at the commencement of that income year; and
  - (d) deducting from the amount calculated under sub-paragraph (c) -
    - (i) the actual losses of the company less any amount recovered under re-insurance in respect of loss; and
    - (ii) all allowable deductions.
- (3) The reserve specified in paragraphs (2) (b) and (c) shall be calculated at the percentage adopted by the insurance company in relation to its operation as a whole, and that percentage shall be the same whether the unexpired risks for

which the reserve is created are outstanding at the commencement or at the end of an income year.

- (4) Where the insurance company is a non-resident company it shall be entitled to claim -
  - (a) any agency fees incurred in Mauritius; and
  - (b) a fair proportion of the expenses of the head office of the company.
- (5) The net income of an insurance company which carries on life insurance business in any income year shall be the difference between-
  - (a) the income from investment held by the company in connection with its life insurance business but excluding that attributable to the general annuity business and pension business in that income year; and
  - (b) the sum of -
    - (i) all management expenses incurred and all commissions paid by the company; and
    - (ii) all allowable deductions.
- (6) Where an insurance company which carries on life insurance business receives premiums outside Mauritius, the net income of the company shall be the difference between -
  - (a) that part of the total investment income of the company which bears the same proportion to the total investment income as the premiums received in Mauritius bear to the total premiums received by the company; and
  - (b) in the case of a resident company, the sum of -
    - (i) all management expenses incurred and all commissions paid by the company; and
    - (ii) all allowable deductions;
  - (c) in the case of a non-resident company, the sum of -
    - (i) all management expenses and commissions paid in Mauritius;
    - (ii) all allowable deductions;
    - (iii) any agency expenses incurred in Mauritius;
    - (iv) a fair proportion of the expenses of the head office of the company.

- (7) Where a life insurance company carries on general annuity business and pension business in conjunction with ordinary life insurance business, the net income of the company derived from the general annuity business and pension business shall, with respect to each class, be computed separately and shall be calculated -
- (a) by taking the liability of the company under its general annuity contracts or pension contracts, as the case may be, at the beginning of the income year, as assessed by an actuarial valuation;
  - (b) by adding to the amount obtained under paragraph (a) the following items in respect of the general annuity business or pension business, as the case may be, for the income year-
    - (i) the premiums and considerations received;
    - (ii) the investment income; and
  - (c) by deducting from the amount arrived at under paragraph (b) such amounts as represent for the income year -
    - (i) annuities or pensions paid, as the case may be;
    - (ii) surrendered policies;
    - (iii) the liability of the company at the end of the income year as assessed by an actuarial valuation.
- (8) In this regulation-

“**insurance**” in relation to a business, means insurance or guarantee against loss, damage or risk of any kind;

“**general annuity business**” means annuity business other than pension business;

“**pension business**” means all business transacted in connection with pension, life insurance and for the benefit of a surviving spouse and children, as approved by the Director-General.

## **18. Ascertainment of the net income of a shipping or aircraft company**

- (1) For the purposes of section 50 (1) of the Act, the net income of a company carrying on shipping or aircraft business shall be -
- (a) where the company is resident in Mauritius, the difference between the gross income derived by the company from Mauritius or elsewhere and the allowable deductions;
  - (b) where the company is not resident in Mauritius, determined in accordance with the following formula -



$$\frac{a}{g} \times p$$

where -

a = amount payable in respect of carriage of passenger, cargo or mail embarked or shipped in Mauritius and any other gross income derived from Mauritius;

g = total gross income as certified by the authority of the country in which the effective management of the business is situated;

p = total gains or profits of the company.

## 19. Losses

- (1) Any relief under section 20(1)(b) or 59(b) of the Act shall be given so far as possible from the first succeeding year, and so far as it cannot then be given, shall be given from the next succeeding year, and so on. <sup>36\*</sup>
- (2) Subject to section 20(2) or 59(c) of the Act, any loss unrelieved within 5 income years after the income year in which it was incurred, shall be deemed to have lapsed. <sup>37\*</sup>
- (3) For the purposes of this regulation, the amount of loss available for the carry forward as at 30 June 2006 shall be deemed to have been incurred in the income year ended 30 June 2006 and that amount shall be available for set off against the net income derived by the person in the following 5 income years.
- (4) Any amount of loss unrelieved under paragraph (3) shall lapse.
- (5) For the purposes of section 59(b) of the Act, where a company claims to carry forward to an income year any loss incurred by it in any former income year, the claim shall not be allowed unless the Director-General is satisfied that - <sup>38\*</sup>
  - (a) at the end of each of those income years not less than 50 per cent in nominal value of the allotted shares in the company was held by or on behalf of the same persons; and
  - (b) where the company has paid-up capital at the end of each of those income years, not less than 50 per cent of the paid-up capital at the end of each of those income years was held by or on behalf of the same persons.
- (6) For the purposes of this regulation -

- (a) shares in one company held by or on behalf of another company shall be deemed to be held by the shareholders in the last-mentioned company;
- (b) shares held by or on behalf of the estate of a deceased shareholder, or by or on behalf of the person entitled to those shares as beneficiary under the will or intestacy of a deceased shareholder, shall be deemed to be held by that deceased shareholder;
- (c) where a company claims to carry forward a loss incurred by it in any former income year to any other income year, and the Director-General is of the opinion that, at any time during the period commencing on the first day of the former income year and ending with the end of the other income year -
  - (i) any shares in that company, being shares held by or on behalf of the same person at the end of both of those income years, have been subject to any transaction, or series of related or connected transactions; or
  - (ii) any shares so held have had any rights attaching to them extinguished or altered, directly or indirectly, by any means in either case for the purpose, or for purposes including the purpose, of enabling the company to meet the requirements of subparagraph (a) or (b),

the Director-General may deem those shares not to be held by or on behalf of the same person at the end of each of those income years.

**20. Bad debts and irrecoverable sums <sup>39\*</sup>**

For the purposes of section 60(1)(b), a company in liquidation shall include a company in receivership.

**20A. Service fee for Tax Residence Certificate <sup>40\*</sup>**

For the purposes of section 73(3) of the Act, the service fee payable by an applicant for the issue of a Tax Residence Certificate shall be -

- (a) in the case where the applicant is a collective investment scheme, an amount of USD 1,000;
- (aa) in the case where the applicant is an individual, an amount of 1,000 rupees; <sup>41 \*</sup>
- (b) in any other case, an amount of USD 200.

**21. [Tax credit for exports] Revoked <sup>42\*</sup>**

## 22. PAYE

### (1) *Statement of Emoluments and Tax Deduction*

- (a) For the purposes of section 93(3) of the Act and subject to subparagraph (b), every employer shall, not later than 15 August <sup>43</sup> \* in every year, give to each employee employed by him during the preceding income year, a Statement of Emoluments and Tax Deduction in duplicate, in the form specified in the Seventh Schedule to these Regulations.
- (aa) **Revoked** <sup>44</sup>\*
- (b) Where a person ceases to be an employer, he shall, within 7 days, give to each employee a Statement of Emoluments and Tax Deduction in duplicate for such period/s as appropriate.
- (c) Every employee provided with a statement under this paragraph shall forward the original of the statement to the Director-General together with the return of income which is required to be furnished under this Act.

### (2) *Registration of employers*

- (a) For the purposes of section 94 of the Act, every person who becomes an employer shall, within 14 days of his becoming an employer, register with the Director-General as an employer, by submitting an Employer Registration Form duly filled in by him.
- (b) The Employer Registration Form shall be in a form approved by the Director-General.
- (c) Where, after the registration of an employer under the Act, there is a change in any of the particulars provided by him in the Employer Registration Form other than a change in the number of employees, he shall, within 14 days of the occurrence of the change, notify the Director-General in writing of the change.
- (d) Where a person ceases to be an employer, he shall, within 7 days, give written notice to that effect to the Director-General.
- (e)<sup>45</sup> \* Notwithstanding subparagraphs (a) and (b), where a person is registered under the Business Registration Act and qualifies as an employer, the person shall be deemed to have been registered with the Director-General as an employer under this regulation.

### (3) *Employee Declaration Form*

- (a) For the purposes of section 95 of the Act, the Employee Declaration Form shall be -
    - (i) in a form approved by the Director-General; and
    - (ii) submitted by the employee to his employer in respect of every income year after it has been duly filled in.
  - (b) Where in any income year, an employee is entitled to another Category of income exemption threshold for that income year, he may furnish to his employer a fresh Employee Declaration Form claiming therein the new Category of income exemption threshold to which he is entitled.<sup>46</sup>
  - (c) Where an employee leaves his employment and takes up another employment, he shall furnish an Employee Declaration Form to his new employer.
  - (d) Where an employee has more than one employer at any one time, he shall furnish an Employee Declaration Form to only one of his employers.
- (4) ***Calculation of tax to be withheld*** <sup>47\*</sup>
- (a) Subject to the other provisions of this paragraph, where an employee submits an Employee Declaration Form in respect of an income year, the employer shall, for the purposes of calculating the monthly amount of the income exemption threshold to be allowed, divide the amount of the income exemption threshold claimed in the Employee Declaration Form by 13.
  - (b) Where an employee who takes up his first employment in an income year submits his Employee Declaration Form to his employer at any time during the course of that income year, the employer shall, for the purposes of calculating the monthly amount of income exemption threshold to be allowed, divide the amount of the income exemption threshold claimed in the Employee Declaration Form by the number of months remaining in that income year.
  - (c) Where an employee who leaves his employment to take up another employment in an income year submits an Employee Declaration Form to his new employer at any time during the course of that income year under paragraph (3)(c), the employer shall, for the purposes of calculating the monthly amount of income exemption threshold to be allowed, divide the amount of the income exemption threshold claimed in the Employee Declaration Form by 13.
  - (d) Where an employee submits in an income year a fresh Employee Declaration Form showing a variance between the amount of the income exemption threshold to which he has become entitled under section 27 of the Act and the amount already claimed as income exemption threshold under that section, the employer shall, for the

purposes of calculating the amount of income exemption threshold to be allowed for each of the months remaining in the income year, adjust the monthly amount of income exemption threshold already claimed by an amount equivalent to the amount of the variance divided by the number of such remaining months.

- (e) For the purposes of section 96(1) of the Act, the amount of income tax to be withheld from the emoluments of an employee in respect of a month shall be calculated by applying the following formula –

$TR (EM - ET) - TX$

where:

TR refers to the appropriate rate of tax in Part I of the First Schedule corresponding to the chargeable income;

(EM – ET) is the chargeable income where:

EM is the sum of the amount of emoluments for the month in respect of which tax is calculated and the amount of all emoluments taken into account for the previous months in the income year; and

ET is the sum of the amount of income exemption threshold allowable for the month in respect of which tax is calculated and the amount of income exemption threshold allowed for the previous months in the income year;

TX refers to the amount of tax already withheld from the emoluments of the previous months in the income year.

- (f)<sup>48</sup> \* (i) Subject to subparagraph (ii), every employer shall, for the purposes of withholding income tax in accordance with section 96 of the Act for the months of July and August in an income year, take into account the amount of income exemption threshold claimed by the employee in his Employee Declaration Form in respect of the income year preceding that income year.
- (ii) Where in any of the months of July and August in an income year, an Employee Declaration Form in respect of that income year is submitted in due time by an employee to his employer, the employer shall, subject to subparagraph (iii), take into account the amount of income exemption threshold claimed in that Employee Declaration Form.
- (iii) Where an Employee Declaration Form in respect of an income year is submitted under sub-paragraph (ii), the employer shall, for the purposes of calculating the amount of income exemption

threshold to be taken into account for each of the remaining months of that income year, apply the following formula-

$$\frac{p \dots - \dots r}{13 \dots - \dots n \dots}$$

where,

- p is the amount of income exemption threshold claimed in the Employee Declaration Form for that income year;
- r is the aggregate amount of income exemption threshold allowed for the months of July and August in that income year;
- n is 1 (one) where the amount of income exemption threshold allowed is for the month of July only; or is 2 (two) where the amount of income exemption threshold allowed is for the months of July and August.

**(4A) Calculation of tax to be withheld from end-of-year bonus**

- (a) Where an end-of-year bonus prescribed by an enactment is paid to an employee, the bonus shall be treated separately from the other emoluments of the employee as the emoluments of a month for the purposes of calculating the amount of income tax to be withheld from that bonus.
- (b) The amount of income tax to be withheld under subparagraph (a) shall be calculated on a cumulative basis by reference to the chargeable income attributable to the bonus.
- (c) The chargeable income under subparagraph (b) shall be calculated by deducting from the bonus the amount of monthly income exemption threshold.

**(4B) Calculation of tax to be withheld for the income year ending on 31 December 2009<sup>49</sup> \***

- (a) Notwithstanding the provisions of paragraphs 4(a) and (c), an employer shall, for the purposes of calculating the monthly amount of income exemption threshold to be allowed in respect of the income year ending on 31 December 2009, divide the amount of income exemption threshold claimed in the Employee Declaration Form by 7.
- (b) Notwithstanding the other provisions of paragraph 4, the formula to be applied for the calculation of income exemption threshold under paragraph 4(f)(iii) in respect of the income year ending on 31 December 2009 shall be as follows:

p – r

7 – n

where

p is the amount of income exemption threshold claimed in the Employee Declaration Form for that income year;

r is the aggregate amount of income exemption threshold allowed for the months of July and August 2009;

n is 1 (one) where the amount of income exemption threshold allowed is for the month of July 2009 only; or

is 2 (two) where the amount of income exemption threshold allowed is for the months of July and August 2009.

**(5) *Payment of tax by employer and submission of monthly return* <sup>50 \*</sup>**

(a) Every employer shall-

(i) remit the tax required to be withheld under Sub-part A of Part VIII, and any penalty under section 101, of the Act-

(A) electronically, through such computer system as the Director-General may approve under section 128A of the Act;

(B) by direct debit;

(C) by cash or cheque; or

(D) through such other means as the Director-General may approve; and

(ii) at the same time, submit a return, electronically, through such computer system as the Director-General may approve under section 128A of the Act in respect of each employee on account of whom tax has been withheld, giving-

(A) the full name;

(B) the NIC number where the employee is a citizen of Mauritius or the identification number where the employee is not a citizen of Mauritius;

(C) the Tax Account Number (TAN); and

(D) the amount of tax withheld.

- (b) Where an employer remits tax withheld electronically, he shall instruct his banker to credit, on or before the last day on which the tax is payable, the account held by the Director-General with the Bank of Mauritius.
- (c) Where, in respect of an employee, a person ceases to be an employer, he shall remit any tax withheld in respect of that employee within 7 days of his ceasing to be an employer.
- (d) In this paragraph -

"identification number" means an identification number allocated by the immigration officer under section 9D of the Immigration Act;

"NIC number" has the same meaning as in the- Civil Status Act.

**(6) [Reconciliation statement] Revoked <sup>51\*</sup>**

**(7) Return of employees <sup>52\*</sup>**

- (a) Every employer shall, not later than 15 August in every year, submit the return under section 93(4) of the Act to the Director-General, electronically through such computer system as the Director-General may approve under section 128A of the Act, in respect of the preceding income year, specifying in respect of the employer, his business registration number and, in respect of every employee -
  - (i) the full name;
  - (ii) the NIC number where the employee is a citizen of Mauritius or the identification number where the employee is not a citizen of Mauritius or any other identification number allocated by the Director-General; <sup>53\*</sup>
  - (iii) Revoked; <sup>54\*</sup>
  - (iv) the particulars of the emoluments and income exempted in accordance with the Third Schedule to the Act;
  - (v) the amount of income exemption threshold claimed in his Employee Declaration Form; and.
  - (vi) the total amount of tax withheld and remitted to the Mauritius Revenue Authority, if any.



- (b) Where a person ceases to be an employer, he shall submit, within 7 days of his ceasing to be an employer, the return referred to in subparagraph (a), which shall cover the period 1 July to the date the person ceases to be an employer. <sup>55\*</sup>
- (c) In this paragraph -  
"business registration number" has the same meaning as in the Business Registration Act;  
  
"identification number" means an identification number allocated by the immigration office under section 9D of the Immigration Act;  
  
"NIC number" has the same meaning as in the Civil Status Act.

**22A. Registration of payees <sup>56\*</sup>**

- (1) For the purposes of Sub-Part BA of Part VIII of the Act – <sup>57\*</sup>
  - (a) unless the payee has communicated to his payer his Tax Account Number (TAN), the payer shall make arrangements to obtain from the Director-General the Tax Account Number (TAN) of that payee; and
  - (b) every payer, other than a financial institution, shall insert the Tax Account Number (TAN) of the payee in the statements referred to in section 111 K of the Act.
- (2) Paragraph (1) shall not apply where the payer is a financial institution. <sup>58\*</sup>

**22AB. Return for income tax deducted <sup>59\*</sup>**

- (1) For the purpose of section 111D of the Act, a return shall be submitted electronically through such computer system as the Director-General may approve under section 128A of the Act, in respect of each payee on account of whom tax has been deducted, giving -
  - (a) the full name;
  - (b) the business registration number (BRN), NIC number, identification number or any other identification number allocated by the Director-General as appropriate; <sup>60\*</sup>
  - (c) Revoked; <sup>61\*</sup> and
  - (d) the amount of tax deducted.
- (2) In this regulation -  
  
"business registration number" has the same meaning as in the Business Registration Act;

"identification number" means an identification number allocated by the immigration officer under section 9D of the Immigration Act;

"NIC number" has the same meaning as in the Civil Status Act.

**22B. Statement to payee and to Director-General<sup>62\*</sup>**

- (1) For the purposes of section 111K (1) (a), the statement of any amount or sum made available by a payer to a payee shall be in the form specified in the Eighth Schedule to these regulations.<sup>63 \*</sup>
- (2) For the purposes of section 111K(1)(b), every payer shall submit to the Director-General, electronically unless otherwise authorised by the Director-General, a statement in the form specified in the Ninth Schedule to these regulations.

**22BA. Statement by company having annual turnover exceeding 100 million rupees<sup>64 \*</sup>**

- (1) For the purpose of section 123B of the Act, every company referred to in that section shall, not later than 31 August in every year, submit to the Director-General, a statement in respect of the purchases of goods and services made during the preceding year, giving the following details -
  - (a) the name of the supplier;
  - (b) the Business Registration Number of the supplier;
  - (c) a brief description of goods and services;
  - (d) the amount payable; and
  - (e) such other particulars as the Director-General may specify in a Statement of Practice.
- (2) The statement under paragraph (1) shall be submitted electronically unless otherwise authorised by the Director-General.

**22C. Approved return date<sup>65 \*</sup>**

- (1) For the purposes of section 118(4) of the Act, where the period commencing with the old return date and ending with the new return date forms part of the basis period of a year of assessment which already has a basis period ending with the old return date, the accounts of the business shall be closed on the new return date falling in the year of assessment immediately following the year of assessment having the basis period with the old return date.
- (2) Where the period commencing with the old return date and ending with the new return date –

- (a) is a period exceeding 12 months, that period shall be deemed to be the basis period for the year of assessment in respect of which the change in return date is approved;
  - (b) is a period not exceeding 12 months, the basis period for the year of assessment in respect of which the change in return date is approved shall be an aggregate period of 12 months ending with the new return date.
- (3) Relief in respect of any overlap profit shall be allowed as a deduction from the net income derived in the 3 income years following the income year in which the return date is changed.
  - (4) Any overlap profit remaining unrelieved after the 3 income years under paragraph (3) shall be deemed to have lapsed.
  - (5) No account shall be taken of any overlap loss for the purpose of calculating the profit or loss attributable to the basis period referred to in paragraph (2)(b).
  - (6) For the purposes of this regulation, any overlap profit or loss shall be calculated on the basis of the number of months forming part of the overlap period to the total number of months in the basis period, but before taking into account any annual allowance and investment allowance for the relevant year of assessment.
  - (7) In this regulation –
    - (a) “**old return date**” means the return date applicable prior to the approval of the change in return date under section 118;
    - (b) “**new return date**” means the return date approved under section 118(3);
    - (c) “**basis period**” means the period which forms the basis of a year of assessment;
    - (d) “**overlap profit**” means an amount of profit which is included in the computation for 2 successive years of assessment;
    - (e) “**overlap loss**” means an amount of loss which pertains to any part of a period used as basis period for 2 successive years of assessment;
    - (f) “**overlap period**” in relation to an overlap profit, means the number of months in the period in which the overlap profit arises.

### 23. Rulings<sup>66</sup> \*

The fee payable under section 159 of the Act for a ruling shall be:-

- (a) in relation to an individual, an amount of 2,000 rupees; and
- (b) in relation to any other person, an amount of 10,000 rupees.

**23A. Proceedings for temporary closing down of business <sup>67\*</sup>**

- (1) An application under oath made under section 140A(2)(a) of the Act shall be in the form set out in the Sixth Schedule.
- (2) An order made under section 140A(2)(b) of the Act shall be in the form set out in the Seventh Schedule.
- (3) Upon execution of an order issued under paragraph (2), the usher shall make a return as provided for in the form referred to in that paragraph.

**23B. Ascertainment of annual tax credit for companies engaged in the export of goods <sup>68\*</sup>**

For the purpose of section 161A(50A)(ab) of the Act, the tax credit allowable shall be -

- (a) one-fifth of the tax credit referred to in section 161A(50A)(a) where a company derives gross income exclusively from the export of goods;
- (b) computed in accordance with the following formula where a company derives gross income from export of goods and other activities -

$$\left[ \frac{1}{5} \times c \times \frac{a}{b} \right] + \left[ c \times \frac{(b-a)}{b} \right]$$

where -

- a is the gross income derived from the export of goods in that income year;
- b is the gross income derived from all the activities of the company in that income year;
- c is the tax credit referred to in section 161A(50A)(a).

**23C. Penalty for non-compliance with request for information <sup>69\*</sup>**

- (1) Where a person fails to comply with a request for information, under section 124(1)(b) of the Act, he shall be liable to a penalty of 5,000 rupees.
- (2) (a) Where a penalty is imposed under paragraph (1) and the failure to comply continues after a claim has been made, the person shall be liable to a further penalty of 10,000 rupees per month or part of the month during which the failure continues.  
(b) The total penalty under subparagraph (a) shall not, in the aggregate, exceed 120,000 rupees.

- (3) (a) Where a penalty is imposed under paragraph (1) or (2), the Director-General shall make a claim, by registered post, to the person specifying the amount of penalty payable and the reasons for making the claim.
- (b) Where a claim is made under subparagraph (a), the person shall pay the amount of penalty within 28 days from the date of the claim.
- (4) The penalties under paragraphs (1) and (2) shall not apply where the person satisfies the Director-General that there is reasonable ground for not complying with the request for information of the Director-General under section 124 of the Act.
- (5) For the purpose of paragraph (4), reasonable ground shall not include failure to carry out an act due to insufficiency of funds or reliance upon another person.
- (6) A claim under paragraph (3) in respect of a penalty under paragraph (1) or (2) shall be made within a period of 12 months from the date on which the person became liable to the penalty.
- (7) Where a person who has been issued with a claim under paragraph (3) is dissatisfied with the claim, he may, within 28 days of the date of the claim, object to the claim and lodge written representations with the Clerk to the Assessment Review Committee in the manner specified in section 131AA of the Act.

**23D. Conditions for eligibility to partial exemption <sup>70\*</sup>**

- (1) For the purpose of item 6(b)(ii) of Sub-part B of Part II of the Second Schedule to the Act, the exemption shall be granted provided that the company –
  - (a) complies with its filing obligations under the Companies Act or the Financial Services Act; and
  - (b) has adequate resources for holding and managing share participations.
- (2) (a) For the purpose of item 7(b) of Sub-part B of Part II of the Second Schedule to the Act, the exemption shall be granted provided that the company –
  - (i) carries out its core income generating activities in Mauritius;
  - (ii) employs directly or indirectly an adequate number of suitably qualified persons to conduct its core income generating activities; and
  - (iii) incurs a minimum expenditure proportionate to its level of activities.
- (b) In paragraph (a) –

“**core income generating activities**” includes agreeing funding terms, setting the terms and duration of any financing, monitoring and revising any agreements, and managing any risks.

- (3) (a) For the purpose of item 42 of Sub-part C of Part II of the Second Schedule to the Act, the exemption shall be granted provided that the company –
- (i) carries out its core income generating activities in Mauritius;
  - (ii) employs directly or indirectly an adequate number of suitably qualified persons to conduct its core income generating activities; and
  - (iii) incurs a minimum expenditure proportionate to its level of activities.
- (b) In paragraph (a) –

“**core income generating activities**” includes agreeing funding terms, identifying and acquiring assets to be leased, setting the terms and duration of any leasing, monitoring and revising any agreements, and managing any risks.

## **24. Repeal and savings**

- (1) The following regulations are repealed -
- (a) The Income Tax (Petroleum Companies) (Deductions and Allowances) Regulations 1970;
  - (b) The Income Tax (Superannuation) Regulations 1976;
  - (c) The Income Tax (Donations to Charitable Institutions)(Exemption) Regulations 1982;
  - (d) The Income Tax (Suspension of Operation) Regulations 1987;
  - (e) The Income Tax (Exemption of Interest No. 2) Regulations 1990; and
  - (f) The Income Tax (Current Payment System (CPS) and Pay As You Earn (PAYE)) Regulations 1993.
- (2) Notwithstanding the repeal of the regulations specified in paragraph (1), any act or thing done under those regulations shall be deemed to have been made under these regulations.

## **25. Commencement**

These regulations shall be deemed to have come into operation on 1 July 1996.

Made by the Minister on 20 July 1996.

**[FIRST SCHEDULE ] Repealed <sup>71\*</sup>**



**SECOND SCHEDULE** <sup>72\*</sup>  
(regulation 3A)  
**Value of fringe benefits**

		<b>Monthly taxable benefits (Rs)</b>
1.	<b>Car Benefit</b>	
	Cylinder capacity -	
	(a) up to 1600cc	9,500
	(b) 1601 to 2000cc	10,750
	(a) above 2000cc	12,000
2.	<b>Housing benefit – Where property is -</b>	
	<b>(a)</b> owned by the employer	10 percent of employee's total emoluments for unfurnished property.
		15 percent of employee's total emoluments for furnished property.
	<b>(b)</b> rented by the employer	Actual rent paid
3.	<b>Accommodation benefit provided by hotels -</b>	
	<b>(a)</b> Full board and lodging -	
	(i) Single	11,500
	(ii) Married	15,700
	<b>(b)</b> Accommodation -	
	(i) For managing and supervisory staff	4,400
	(ii) Other staff	2,200
4.	<b>Interest free loans or loans at reduced rates</b>	Difference between the amount of interest for the month, calculated at 2 per cent per annum above the repo rate, prevailing at the end of that month, and the amount of interest paid in that month.



- |    |   |   |
|----|---|---|
| 5. | Tips received by an employee from a pool managed by the employer  | Actual amount received in the month by the employee   |
| 6. | Repayment or write-off of employees' debt by the employer   | Amount of debt repaid or written off in the month   |
| 7. | Domestic and private expenses borne by Employer, including utilities, wages of housemaids, school fees of children, club membership fee and any other domestic and private expenses | Actual amount paid for the month  |
| 8. | Tax paid by the employer  | Tax benefit is arrived at by dividing the tax payable on the actual emoluments by a factor which varies according to the marginal tax rate applicable |

**Note: - (1) For the purposes of items 1 and 2, any contribution made by an employee to his employer shall be deducted from the car benefit or housing benefit, as the case maybe.**

**(2) For the purposes of item 2, total emoluments shall exclude the yearly bonus and housing benefit.**

**THIRD SCHEDULE - Repealed <sup>73</sup> \***

**FOURTH SCHEDULE <sup>74 \*</sup>**  
(regulation 7)

	Column 1 Capital expenditure incurred on -	Column 2 Rate of annual allowance Percentage of	
		Base Value	Cost
1.	Industrial premises excluding hotels	-	5
2.	Commercial premises	-	5
3.	Hotels	30	-
4.	Plant or Machinery –		
	(a) costing or having a base value of 30,000 rupees or less <sup>75*</sup> -		100
	(b) costing more than 30,000 rupees –		
	(i) ships or aircrafts	20	-
	(ii) aircrafts and aircraft simulators leased by a company engaged in aircraft leasing	-	100
	(iii) motor vehicles	25	-
	(iv) electronic and high precision machinery or equipment, computer hardware and peripherals and computer software	50	-
	(v) furniture and fittings	20	-
	(vi) other	35	-
5.	Improvement on agricultural land for agricultural purposes	25	-
6.	Research and development, including innovation, improvement or development of a process, product or service <sup>76*</sup>	-	50
7.	Golf courses	15	-
7A.	Acquisition of patents <sup>77*</sup>	25	-
7B.	Green technology equipment	-	50
7C.	Landscaping and other earth works for embellishment purposes	-	50
7D.	Acquisition of a solar energy unit <sup>78*</sup>	-	100
8.	Acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles	-	5

**FIFTH SCHEDULE Repealed <sup>79</sup> \***

**SIXTH SCHEDULE <sup>80</sup> \***  
*(regulation 15B)*

**Declaration of non-residence for Income Year ended .....**

I/We, the undersigned .....  
*(full name of trustee(s))*

of ..... declare that –  
*(address of trustee(s))*

- (a) I am/We are duly authorized by the Financial Services Commission established under the Financial Services Development Act 2001 to act as trustee(s);
- (b) I am/We are the resident trustee(s) of the assets comprised in ..... (hereinafter referred to as the “Trust”)  
*(Name of trust)*
- (c) I/We confirm that –
  - (i) neither the settlor nor the beneficiaries of the Trust were resident in Mauritius in the income year ended .....; and
  - (ii) the Trust qualifies to be non-resident under section 46(3) of the Income Tax Act.

Date: .....  
*Signature of trustee*

.....  
*Signature of trustee*

**SEVENTH SCHEDULE 81\***

(regulation 22(1)(a))

**STATEMENT OF EMOLUMENTS AND TAX DEDUCTION FOR INCOME YEAR ENDED 30 June....**

(To be given in duplicate by an employer to his employee not later than 15 August in the year of assessment)

**1. IDENTIFICATION OF EMPLOYER**

Full Name .....

PAYE Employer Registration Number .....

Business Registration Number .....

**2. IDENTIFICATION OF EMPLOYEE**

Full Name of employee .....

Employed from ..... to .....

National Identity Card No. .... Tax Account No. ....

**EMOLUMENTS**

Rs

Salary, wages leave pay, fee, overtime pay, perquisite, allowance, gratuity, commission or other reward or remuneration .....

Bonus including end-of-year bonus .....

Rent or housing allowance .....

Entertainment allowance .....

Transport, travelling, petrol or driver's allowance, travel grant, commuted travelling allowance (please specify) .....

Reimbursement of travelling expenses .....

Any other allowance or sum by whatever name called (please specify) .....

Reimbursement of the cost or payment of personal and private expenses (please specify) .....

Reimbursement of the cost or payment of passages, by sea, air or land between Mauritius and another country on behalf of the employee, his spouse and dependents .....

Fringe benefits (please specify) .....

Lump sum by way of commutation of pension, death gratuity, consolidated compensation for death or injury, retiring allowance, severance allowance, compensation for loss of office, superannuation, .....

Retirement pension, annuity or other reward (please specify) .....

**TOTAL**

Deduct: Exempt income in accordance with Sub-Part A of Part II of the Second Schedule to the Act (please specify) .....

**EMOLUMENTS NET OF EXEMPT INCOME**

Income Exemption Threshold claimed by employee in his/her Employee Declaration Form .....

**TAX DEDUCTION**

Tax withheld and remitted to the Mauritius Revenue Authority .....

**DECLARATION BY EMPLOYER**

(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

Date : .....

Signature .....



Capacity in which acting .....

**EIGHTH SCHEDULE <sup>82 \*</sup>**

*(regulation 22B(1))*

**STATEMENT OF INCOME RECEIVED FOR INCOME YEAR ENDED 30 June .....**

*(To be given in duplicate by a payer to a payee not later than 15 August in the year of assessment)*

**1. Identification of payer**

- (1) Name.....
- (2) Tax Account number.....
- (3) Business Registration Number .....

**2. Identification of the person (payee) to whom an amount has been made available by the payer**

- (1) Name .....
- (2) Address .....
- (3) National Identity Card Number .....
- (4) Bank Customer Identification Number.....
- (5) Tax Account Number .....
- (6) Business Registration Number .....

**3. Amount paid or credited and tax deducted, if any**

Please tick (✓) as appropriate in the box		Gross amount paid or credited (before deduction of tax)	Tax deducted and remitted to MRA
		Rs	Rs
<input type="checkbox"/>	Royalties	.....	.....
<input type="checkbox"/>	Rent	.....	.....
<input type="checkbox"/>	Payments to contractor/subcontractor	.....	.....
<input type="checkbox"/>	Payments to architects, engineers, land surveyors, project managers, property valuers and quantity surveyors	.....	.....
<input type="checkbox"/>	Payments to attorneys/solicitors, barristers and Legal consultants	.....	.....
<input type="checkbox"/>	Payments to medical services providers	.....	.....
<input type="checkbox"/>	Payments for procurement of good and services	.....	.....
<input type="checkbox"/>	Payments for board and lodging	.....	.....
<input type="checkbox"/>	Payments to non-resident for services rendered in Mauritius	.....	.....
<input type="checkbox"/>	Payment of management fees payable to an individual	.....	.....
<input type="checkbox"/>	Payment made to a non-resident entertainer or sportsperson	.....	.....

<input type="checkbox"/>	Payment to Accountant/Accounting firm and tax adviser or his representative	.....	.....
<input type="checkbox"/>	Interest	.....	.....

**4. Declaration of payer**

I .....  
 ( name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

.....

Signature

.....

Capacity in which acting

.....

Date

.....

Seal

**NINTH SCHEDULE <sup>83</sup> \***  
(regulation 22B(2))

**STATEMENT OF AMOUNT PAID AND TAX DEDUCTED FOR  
INCOME YEAR ENDED 30 June .....(YEAR)**

**1. IDENTIFICATION OF PAYER**

Full Name .....

Tax Account Number .....

Business Registration Number .....

**2. DECLARATION OF PAYER**

I .....

(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in the attached statement is complete, true and correct and that the tax deducted has been duly remitted to MRA

Date : .....

Signature.....

Capacity in which acting .....



**3. STATEMENT SHOWING DETAILS OF PAYMENT MADE**

IDENTIFICATION OF THE PERSON (PAYEE) TO WHOM AN AMOUNT HAS BEEN MADE AVAILABLE BY THE PAYER							
Surname	Other Names	National Identity Card Number (NICN) or residential address if NICN is not available	Tax Account Number (TAN)	Business Registration Number (BRN)	Nature of payment	Gross amount paid or credited (before deduction of tax)  ( Rs)	Tax deducted and remitted to MRA.  (Rs)
					1. Royalties 2. Rent 3. Payments to contractor/ subcontractors 4. Payments architects, engineers, land surveyors, project managers, property valuers and quantity surveyors 5. Payments to attorneys/ solicitors, barristers and legal consultants 6. Payments to medical service providers		

<i>Surname</i>	<i>Other Names</i>	<i>National Identity Card Number (NICN) or residential address if NICN is not available</i>	<i>Tax Account Number (TAN)</i>	<i>Business Registration Number (BRN)</i>	<i>Nature of payment</i>	<i>Gross amount paid or credited (before deduction of tax)</i>  <i>( Rs)</i>	<i>Tax deducted and remitted to MRA.</i>  <i>(Rs)</i>
					7. Payments for procurement of goods and services 8. Payments for board and lodging 9. Payments to non-resident for services rendered in Mauritius 10. Interest		



**TENTH SCHEDULE <sup>84</sup> \***  
**(regulation 23A(1))**

**Income Tax**  
*(The Income Tax Act)*

**Application under oath**  
*(section 140A(2)(a))*

To the District Magistrate of .....

2. I .....  
Director-General of the Mauritius Revenue Authority, electing my legal domicile in my Office in Port Louis, do hereby swear/solemnly affirm that -

- (a) .....of  
.....  
.....  
is indebted to the Director-General of the Mauritius Revenue Authority in the sum of  
.....  
..... being  
income tax assessed under the Income Tax Act and which is due and payable by the  
aforesaid ....., particulars of which are set out in  
Annex;
- (b) default has been made in the payment of the aforesaid amount to the Director-General of the Mauritius Revenue Authority and the aforesaid amount is still due;
- (c) in accordance with section 140A(1) of the Act, a notice of intention to close down part or the whole of the business of the aforesaid .....  
for a temporary period not exceeding 14 days was sent to the aforesaid on ..... (a certified copy of the notice is attached); and
- (d) the aforesaid has failed to comply with the aforesaid notice.

3. Having obtained the concurrence of the Revenue Board <sup>85</sup>, I do hereby apply to you, in accordance with section 140A(2)(a) of the Act, for an order to close down .....  
being part/the whole of the business of the aforesaid .....  
situated at .....  
for a period of ..... days.

Taken before me, .....  
The District Magistrate of ..... on ..... (date)

---

Application granted/not granted

Signature .....  
The District Magistrate of .....  
Made in 2 originals this ..... of .....

**ELEVENTH SCHEDULE <sup>86</sup> \***  
**(regulation 23A(2))**

**Order to close down business temporarily**  
*(section 140A(2)(c) of the Income Tax Act)*

To Usher .....

2. Whereas an application made by the Director-General of the Mauritius Revenue Authority under section 140A(2)(a) of the Income Tax Act has this day been granted by me for the closing down ....., being part/the whole of the business of ..... of ..... for a period of ..... days as from the date of the execution of this order.

3. These are therefore to authorise and order you forthwith to close down ....., being part/the whole of the business of ..... of ..... of ..... for a period of ..... days as from the date of the execution of this order.

Signature .....

The District Magistrate of .....

Made in 2 originals this ..... of .....

**RETURN OF EXECUTION OF ORDER**

To : The Director-General of the Mauritius Revenue Authority

In execution of the above order, I certify that I have this day closed down ..... , being part/the whole of the business of ..... of ..... for a period of ..... days as from this day.

2. I also certify that, in accordance with section 140A(3) of the Income Tax Act, I have affixed in a conspicuous place on the front of the premises of the business or part of the business which has been closed, a notice duly certified by the Director-General of the Mauritius Revenue Authority bearing the words "CLOSED TEMPORARILY FOR NOT PAYING INCOME TAX".

.....  
Usher of the .....

Made in 2 originals this ..... of .....

## APPENDIX I

### Endnotes

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<sup>1</sup> Regulation 3A added by GN 128 of 2006 - shall come into operation on 1 January 2007.

<sup>2</sup> New regulation 22A added by GN 96 of 2005 dated 13 June 2005.

<sup>3</sup> GN 128/2006 – regulation 3 revoked and replaced effective as from income year commencing on 1 July 2006.

#### 3. Exempt income

##### (1) *Retiring allowance*<sup>(1)</sup>

The exemption under item 5 of Part II of the Second Schedule to the Act shall not apply to a payment by way of retiring allowance, which is made –

- (a) to a person who is paid as commutation of pension, a lump sum which is exempt under item 6 of Part II of the Second Schedule to the Act;
- (b)
  - (i) to a relative of the employer;
  - (ii) where the employer is a société, to an associate or a relative of an associate; or
  - (iii) where the employer is a company, to a shareholder or a relative of a shareholder,except to the extent that the Commissioner determines that the payment would be reasonable if the taxpayer were not a person specified under this subparagraph.

<sup>(1)</sup> Paragraph (1) deleted and replaced by FA 2003. Effective as from 1 July 2003. Previous paragraph (1) was –

##### (1) *Retiring allowance*

- (a) The exemption under item 5 of Part II of the Second Schedule to the Act shall not apply to a payment by way of retiring allowance which is made -
  - (i) to a relative of the employer;
  - (ii) where the employer is a société, to an associate or a relative of an associate; or
  - (iii) where the employer is a company, to a shareholder or a relative of a shareholder, except to the extent that the Commissioner determines that the payment would be reasonable if the taxpayer were not a person specified under this subparagraph.
- (b) Where any payment by way of retiring allowance is made to a person, and a further payment of a retiring allowance is made to him on the occasion of his retirement from any subsequent employment after completing not less than 10 years in that employment, the period of earlier employment and any emoluments paid in respect of that period before the date of his earlier retirement shall be disregarded in calculating the specified sum in relation to his subsequent retirement.

(2) <sup>(2)</sup>

<sup>(2)</sup> Paragraph (2) deleted by GN 44 of 2000. Effective on 31.3.2000

##### (2) *Interest payable on bonds issued by prescribed bodies*

- (a) The interest payable on bonds issued by statutory bodies and bodies corporate specified in the First Schedule to these regulations shall be exempt from income tax, provided that the bonds are offered to the public through a prospectus.
- (b) For the purposes of subparagraph (a), "bond" includes debenture.

##### (3) *Income derived from a sugar growing unit*

The net income derived from a sugar growing unit in respect of the first 60 tonnes<sup>(3)</sup> of sugar accruing shall be exempt from income tax subject to the following conditions –

- 
- (a) the exemption shall not apply where a person deriving income from a sugar growing unit subdivides that sugar growing unit into 2 or more lots and the total insurable sugar as determined by the Sugar Insurance Fund for the income year, or for any of the three income years preceding the income year, in which the subdivision was made, was more than 70 tonnes,<sup>(1)</sup> unless the Commissioner is of the opinion that the purpose or any of the purposes of the subdivision was not the avoidance of payment of income tax;
- (b) for the purposes of this paragraph -
- (i) “Sugar Insurance Fund” means the Sugar Insurance Fund established under the Sugar Insurance Fund Act;
- (ii) the person claiming the exemption shall furnish to the Commissioner, within a specified delay, such information as the Commissioner may require;
- (iii) “sugar growing unit” means the total area of land under cane cultivation belonging to or cultivated by the taxpayer as an individual or as a company or as an associate in a société<sup>(2)</sup>, otherwise than under a lease which the Commissioner determines or has determined, as the case may be, to have had no effect for the purposes of the Act.
- (4) *Income derived from a Land Area Management Unit*
- (a) 50 per cent of the incremental net income obtained through an increase in output from a sugar growing unit after at least 50 per cent of the land cultivated in cane are incorporated in one or more Land Area Management Units shall be exempt from income tax subject to the following conditions -
- (i) the incremental output shall be determined by the Sugar Insurance Fund with respect to a figure calculated by it on the basis of past performance relating to a period of not more than 12 years before the incorporation referred to in this subparagraph in a manner consonant with the determination of an insurable sugar;
- (ii) the exemption referred to in this subparagraph -
- (A) shall be in addition to that granted under paragraph (3);
- (B) shall not apply where a sugar growing unit is subdivided into 2 or more lots and the total insurable sugar as determined by the Sugar Insurance Fund for the income year, or for any of the three income years preceding the income year, in which the subdivision was made, was more than 100 tonnes, unless the Commissioner is of the opinion that the purpose or any of the purposes of the subdivision was not the avoidance of payment of income tax.
- (b) For the purposes of this paragraph -
- (i) “sugar growing unit” has the same meaning as in paragraph (3)(b)(iii) and shall have a total insurable sugar as determined by the Sugar Insurance Fund less than or equal to 100 tonnes at the time when 50 per cent of the land cultivated in cane was incorporated in one or more Land Area Management Units;
- (ii) the person claiming the exemption shall furnish to the Commissioner within a specified delay such information as the Commissioner may require.

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- <sup>(3)</sup> The words "60 tonnes" replaced "40 tonnes" by GN 88 of 1997. Effective as from 1.7. 1997.
- <sup>(1)</sup> The words "70 tonnes" replaced "45 tonnes" by GN 88 of 1997. Effective as from 1.7.1997.
- <sup>(2)</sup> The words "the taxpayer as an individual or as a company or as an associate in a société" replaced "the person" by GN 88 of 1997. Effective as from 1.7.1997.
- 4** GN 34 of 2013 – Sub-subparagraph (i) of regulation 3(1)(b) revoked - shall be deemed to have come into operation on 1 September 2012.
- (i) in respect of an employment, to a person who is paid in respect of the same employment as commutation of pension, a lump sum which is exempt under paragraph (a) of that item;
- 5** GN 128 of 2006 – Regulation 3A added w.e.f. 01.01.07
- 6** GN No. 179 of 2009 - Regulation 4 amended, in paragraphs (1) and (4), by deleting the words "the Mauritius Accounting Standard 5 (MAS 5) on the valuation and presentation of stocks and work in progress published under the Mauritius Accounting and Auditing Standard Committee Act 1989" and replacing them by the words "the International Accounting Standard 2 (IAS2) on Inventories" shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.
- 7** GN No. 179 of 2009 - Regulation 4 amended, in paragraphs (1) and (4), by deleting the words "the Mauritius Accounting Standard 5 (MAS 5) on the valuation and presentation of stocks and work in progress published under the Mauritius Accounting and Auditing Standard Committee Act 1989" and replacing them by the words "the International Accounting Standard 2 (IAS2) on Inventories" shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.
- 8** Paragraph (1)(b)(ii) deleted and replaced by GN 140 of 2003. Previous (ii) was –  
(ii) in the case of a fund or scheme not administered by an insurance company, a certified copy of the certificate of registration of the fund or scheme under the Employees Superannuation Fund Act.
- 9** The word "or" inserted by GN 17 of 1999 - 9.2.1999.
- 10** The word "or" inserted by GN 17 of 1999 - 9.2.1999.
- 11** Subparagraph (c)(i)(C) added by GN 17 of 1999 - 9.2.1999.
- 12** The word 'or' deleted by GN 140 of 2003.
- 13** The words "*does not exceed*" replaced "*is equal to*" by GN 88 of 1997. Effective as from 1.7.1997.
- 14** The full stop deleted and replaced by the words "*;or*" by GN 140 of 2003.
- 15** New subparagraph (C) added by GN 140 of 2003. Effective as from 1.7.2003.
- 16** GN No. 250 of 2008 - Paragraphs (2)(c)(xvii) amended by deleting the words "5 years' service" and replacing them by the words "2 years' service" w.e.f 8 .11.2008.  
Subparagraphs (c)(xvii) and (c)(xviii) added by GN 17 of 1999 - 9.2.1999.
- 17** GN No. 250 of 2008 - Paragraphs (2)(c)(xviii) amended by deleting the words "5 years' service" and replacing them by the words "2 years' service" w.e.f 8 .11.2008.
- 18** The words "*provided that the related actuarial value of the accrued retirement benefits of the employee from a previous employment has not been transferred to the superannuation fund established by his new employer.*" added by GN 116 of 2000 – 21.8.2000
- 19** Inserted by GN 17 of 1999 - 9.2.1999.

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- 20 GN 128 of 2006 -  
Regulation 6(1) amended by deleting the words “ and 34 ” w.e.f. 01.07.07.  
GN 78 of 1996-  
(1) *For the purposes of sections 22(1) (b) and 34 of the Act, an application for the approval of a medical scheme shall-*
- 21 The words “*Section 24(4)*” deleted and replaced by the words “*Section 24(5)*” by GN 140 of 2003.
- 22 GN 128 of 2006 – Regulation 7(2) amended by deleting the words “*10,000 rupees*” and replacing them by the words “*30,000 rupees*”;
- 23 GN 128 of 2006 – regulation 7A revoked , shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.  
  
Regulation 7A added by GN 12 of 2002 - 10.1.2002
- 7A. Allowance for investment in company holding a regional development certificate<sup>(1)</sup>**
- (1) *For the purposes of section 24(7) of the Act -*
- (a) *the annual allowance in respect of an income year shall be computed at the rate of 10 per cent of the amount held at the end of the income year as investment in a company holding a regional development certificate;*
- (b) *the provisions of section 24(5) of the Act shall not apply where, in an income year, the investment is sold or otherwise transferred.*
- (2) *For the purposes of section 25(8) of the Act, where an investment allowance has been allowed in an income year in respect of an investment and, within a period of 5 years following that income year, the investment or any part of it is sold or transferred otherwise than on death, the allowance or part of it, as the case may be, shall be withdrawn and the amount so withdrawn shall be deemed to be part of the gross income of the alienator in the income year in which the sale or transfer takes place.*
- (3) *For the purposes of sections 24(7) and 25(8) of the Act, “investment” means the amount subscribed in the equity share capital of a company holding a regional development certificate.*
- 24 Regulation 8 deleted and replaced by GN 140 of 2003. Effective as from assessment year 2003/04.
- 8. Unauthorised deductions**  
*The amount of expenditure or loss, for the purposes of section 26(3) of the Act, attributable to the production of gross income shall be determined in accordance with the following formula -*  
$$\frac{\text{Gross income (excluding exempt income)}}{\text{Total income (including exempt income)}} \times \text{expenditure or loss}$$
- 25 GN 128 of 2006 – regulation 9 revoked , shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.
- 9. Prescribed funds and schemes**  
*The funds or schemes for the purposes of section 29 of the Act shall be as specified in the Third Schedule to these Regulations.*
- 26 GN 128 of 2006 – regulation 10 revoked , shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.
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**10. Approval of personal pension schemes**

- (1) For the purposes of section 32 of the Act, an application for the approval of a personal pension scheme shall -
- (a) be made in writing to the Director-General at least 3 months before the end of the first year for which approval is required;
  - (b) be supported by a copy of the policy in respect of the scheme including the table of contributions and corresponding benefits for all options available, duly certified.
- (2) No scheme shall be approved by the Director-General unless-
- (a) the scheme has been established by an insurance company carrying on business in Mauritius;
  - (b) he is satisfied that-
    - (i) the scheme is a bona fide scheme which has as its main object the provision of a pension for the subscriber or his dependent spouse;
    - (ii) the annual pension provided for the policy holder is a pension on or after attaining the age of 55;
    - (iii) a lump sum payment shall not be made except on commutation of a portion not exceeding 25 per cent of the pension and shall not exceed twelve and a half times the portion of the annual pension so commuted;
    - (iv) any provision for variation of the terms of the instrument establishing the scheme is reasonable and any variation of the rules of the scheme is subject to the prior approval of the Director-General.
- (3) Where a scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the scheme or the rules of the scheme, shall have effect for the purposes of this regulation-
- (a) until the variation has been approved by the Director-General;
  - (b) on a date preceding the day on which it is approved by the Director-General.
- (4) An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.
- (5) For the purposes of approving a scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking which he considers necessary.
- (6) Where a scheme, or a variation under paragraph (3), is approved by the Director-General, the approval shall be communicated in writing to the insurance company.
- (7) The approval of a scheme shall have effect from its commencement date or on a later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.



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GN 128 of 2006 – regulation 11 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

**11. Approval of annuity contracts or schemes**

- (1) For the purposes of section 33 of the Act, an application for the approval of an annuity contract or scheme shall -
- (a) be made in writing to the Director-General at least 3 months before the end of the first year for which approval is required;
  - (b) be supported by a copy of the policy in respect of the contract or scheme including the table of contributions and corresponding benefits for all options available, duly certified.
- (2) No contract or scheme shall be approved by the Director-General unless -
- (a) the contract or scheme has been established by an insurance company carrying on business in Mauritius;
  - (b) he is satisfied that -
    - (i) the contract or scheme is a bona fide contract or scheme which has as its main object the provision of a life annuity for the subscriber in his old age being not less than the age of 55;
    - (ii) any provision for variation of the terms of the instrument establishing the contract or scheme is reasonable and any variation of the rules of the contract or scheme is subject to the prior approval of the Director-General.
- (3) Where a contract or scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the contract or scheme or the rules of the contract or scheme shall have effect for the purposes of this regulation-
- (a) until the variation has been approved by the Director-General;
  - (b) on a date preceding the day on which it is approved by the Director-General.
- (4) An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.
- (5) For the purposes of approving a contract or scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking as he considers necessary.
- (6) Where a contract or scheme, or a variation under paragraph (3), is approved by the Director-General, the approval shall be communicated in writing to the insurance company.
- (7) The approval of a contract or scheme shall have effect from its commencement date or on a later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.

GN 128 of 2006 – regulation 12 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

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**12. Relief for premium on personal pension scheme**

*Where a personal pension scheme is established by a person not resident in Mauritius and the Director-General is satisfied that the scheme has as its main object the provision of a pension, he may allow a relief under section 32 of the Act.*

- 29 GN 128 of 2006 – regulation 13 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

**13. Relief for premium on retirement annuity**

*Where an annuity contract or scheme is established by a person not resident in Mauritius and the Director-General is satisfied that the contract or scheme has as its main object the provision of life annuity in old age, he may allow a relief under section 33 of the Act.*

- 30 GN 128 of 2006 – regulation 14 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

**14. Relief for contribution to medical scheme**

*Where a medical scheme is established by a person not resident in Mauritius and the Director-General is satisfied that the scheme has as its main object the provision of medical expenses, he may allow a relief under section 34 of the Act.*

- 31 GN 128 of 2006 – regulation 15 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

**15. Approval of medical savings scheme**

(1) *For the purposes of section 36(1)(c)(i) of the Act, an application for the approval of a medical savings scheme shall -*

- (a) *be made in writing to the Director-General at least 3 months before the end of the first year for which approval is required;*
- (b) *be supported by a copy of the scheme including the details of the rules and regulations, duly certified.*

(2) *No scheme shall be approved by Director-General unless he is satisfied that-*

- (a) *the scheme has been established by a person carrying on business in Mauritius;*
- (b) *the scheme is a bona fide scheme the purpose of which is to encourage self-provision for health care for the contributor, his spouse and dependent children;*
- (c) *any provision for variation of the terms of the instrument establishing the scheme is reasonable and any variation of the rules of the scheme is subject to the prior approval of the Director-General.*

(3) *Where a scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the scheme or the rules of the scheme, shall have effect for the purposes of this regulation-*

- (a) *until the variation has been approved by the Director-General;*
- (b) *on a date preceding the day on which it is approved by the Director-General.*

(4) *An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.*

- 
- (5) For the purposes of approving a scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking which he considers necessary.
- (6) Where a scheme, or a variation under paragraph (3) is approved by the Director-General, the approval shall be communicated in writing to the applicant.
- (7) The approval of a scheme shall have effect from its commencement date or on such later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.
- 32** GN 128 of 2006 – regulation 15A revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.
- 15A. Prescribed retirement savings schemes<sup>(1)</sup>**  
*The schemes for the purposes of section 36B of the Act shall be as specified in the Fifth Schedule to these regulations.*  
Regulation 15A added by GN 12 of 2002. Effective as from 1.7.2000.
- 33** Regulation 15B added by FA 2003. Effective as from 1.7.2003.
- 34** Regulation 16 deleted and replaced by GN 140 of 2003. Effective as from assessment year 2003/2004.  
Previously –
- 16. Companies in the Freeport zone**
- (1) For the purposes of section 49(2) of the Act, the chargeable income of an occasional operator shall be the net income derived by that operator from any activity covered by its licence.<sup>(i)</sup>
- (2) For the purpose of determining the net income referred to in paragraph (1), section 26(3) of the Act shall apply in relation to any expenditure or loss of the type specified in that section.
- (i) Paragraph (1) amended by GN 123 of 2002 - 13.8.2002. Previously -
- (1) For the purposes of section 49(2)(b) of the Act, the chargeable income of a company licensed under the Freeport Act 1992 shall be the net income derived by that company from any activity outside the Freeport zone.
- 35** GN No. 179 of 2009 - Regulation 16(1) amended, by deleting the words "section 49(7)" and replacing them by the words "section 161A(13)" shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.
- 36** GN 128 of 2006 – regulation 19 paragraph (1) amended, by deleting the words “section 59(1)(b)” and replacing them by the words “section 20(1)(b) or 59(b)” - shall come into operation on 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment.
- 37** GN 128 of 2006 - by inserting immediately after paragraph (1), the following new paragraphs (2) and (3) and paragraph (4) , the existing paragraphs (2) and (3) being renumbered (5) and (6) respectively – shall come into operation on 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment.
- 32** GN 128 of 2006 – Paragraph (5) amended by deleting the words “section 59(1)(b)” and replacing them by the words “section 59”- shall come into operation on 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment.
- 39** GN 128 of 2006 - regulation 20 revoked and replaced shall come into operation on 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment..

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**20. Bad debts and irrecoverable sums**

- (1) A company in liquidation for the purposes of section 60(1)(b)(i) shall include a company in receivership.
- (2) For the purposes of section 60(1)(b)(ii) of the Act, the total amount considered by a bank or financial institution to be bad and irrecoverable debts shall not exceed two per cent of the total amount of loans due to the bank or financial institution by tax incentive companies.
- (3) For the purposes of paragraph (2), the total amount of loans due shall exclude the amount deductible under section 60(1)(a) and (b)(i) of the Act.

**40** GN 34 of 2013 – New regulation 20A inserted after regulation 20, w.e.f. 16 February 2013.

**41** GN No.16 of 2017 – Regulation 20A amended, new paragraph (aa) inserted after paragraph (a) w.e.f. 27 January 2017.

**42** GN 129/2008- Regulation 21 revoked - shall be deemed to have come into operation on 1 July 2007

**21. Tax credit for exports**

(1) For the purposes of section 71 (1) of the Act, the tax credit to be allowed shall be an amount equal to -

- (a) 15 per cent of the income tax payable <sup>1</sup> by the company where the percentage of qualifying export sales to total turnover is 10 per cent or over but not exceeding 30 per cent;
- (b) 25 per cent <sup>2</sup> of the income tax payable by the company where the percentage of qualifying export sales to total turnover is over 30 per cent but not exceeding 50 per cent; and
- (c) 40 per cent <sup>3</sup> of the income tax payable by the company where the percentage of qualifying export sales to total turnover is over 50 per cent.
- (2) For the purposes of paragraph (1), qualifying export sales shall be calculated on the basis of the rupee equivalent of the amount remitted to the company at the rate obtaining when the money was actually converted into Mauritius currency.
- (3) In determining the percentage of qualifying export sales to total turnover of a company, the numerator shall be the total of the rupee equivalent of the qualifying export sales of that company actually converted into Mauritius currency and certified by a bank and the denominator shall be the total turnover of that company.

(4) In this regulation -

“**bank**” has the same meaning as in the Banking Act 1988;

“**gross income**” shall be deemed to include -

- (a) where a company receives goods on consignment, the gross proceeds realised from the sale of the goods received on consignment;
- (b) where a company sells goods on consignment, the gross proceeds realised from the sale of the goods consigned by that company inclusive of the commission payable in respect of that sale; and
- (c) where a company derives income from the provision of services, the gross amount receivable without any deduction;

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*“qualifying export sales” means the proceeds derived from the export of goods, other than tea, sugar or a by-product of sugar, manufactured or produced locally, or from the provision of services outside Mauritius;*

*“total turnover” shall be deemed to include the aggregate of the gross income of the company from whatever source derived, inclusive of qualifying export sales and as certified by a qualified auditor.*

<sup>1</sup> The words “15 per cent of the income tax payable” replaced “30 per cent of the income tax payable” by GN 116 of 2000 – 21.8.2000

<sup>2</sup> The words “15 per cent of the income tax payable” replaced “30 per cent of the income tax payable” by GN 116 of 2000 – 21.8.2000

<sup>3</sup> The words “40 per cent” replaced “60 per cent” by GN 116 of 2000 – 21.8.2000.

**43** GN No. 27 of 2016 – Subparagraph (a) amended, the word "February" deleted and replaced by the word "August" - shall be deemed to have come into operation on 1 July 2015.

GN No. 179 of 2009 - Paragraph (1)(a) amended, by deleting the words "31 July" and replacing them by the words "15 February" shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

**44** GN No. 19 of 2018 – Subparagraph (aa) revoked, shall be deemed to have come into operation on 24 July 2017.

(aa) *Unless the employee in respect of whose emoluments tax is to be deducted has communicated to his employer his Tax Account Number (TAN), the employer shall make arrangements to obtain from the Director-General the Tax Account Number (TAN) of that employee.*

GN No. 27 of 2016 – New subparagraph (aa) inserted after subparagraph (a) - shall be deemed to have come into operation on 1 July 2015.

**45** GN 119 of 2009 - Regulation 22 paragraph (2) amended by revoking and replacing subparagraphs (e) and (f) w.e.f. 10 October 2009.

Subparagraphs (e) and (f) added by GN 116 of 2000 – 21.8.2000

(e) Notwithstanding subparagraphs (a), (b), (c) or (d), where the person who is an employer under subparagraph (a) is also an employer for the purposes of the National Pensions Act –

(i) he shall, within the period specified in subparagraph (a), register as an employer with the Director-General and the Minister to whom responsibility for the subject of social security is assigned by submitting simultaneously to the Director-General and the Minister a form of registration duly filled in;

(ii) where there is a change in any of the information and particulars provided other than a change in the number of employees, he shall, within the period specified in subparagraph (c), give written notice to that effect simultaneously to the Director-General and the Minister referred to in subparagraph (i);

(iii) where he ceases to be an employer, he shall, within the period specified in subparagraph (d), give written notice to that effect simultaneously to the Director-General and the Minister referred to in subparagraph (i).

(f) The form referred to in subparagraph (e)(i) shall –

- 
- (i) be in a form approved by the Director-General; and
  - (ii) be duly filled in and submitted together with all the information, particulars and documents as may be required in the form.

**46** GN 128 of 2006 - subparagraph (b) revoked and replaced shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

*(b) Where in any income year, owing to a change in the particular circumstances which prevailed at the time at which an employee furnished his Employee Declaration Form, there is a variance [of at least 5,000 rupees]<sup>(1)</sup> between the amount of the total deductions to which the employee has become entitled under sections 30, 31, 32, 33, 34, 36, 36B, 37, 37A, 37B, 37C<sup>(2)</sup>, 38, 39, 40, 41, 41A, 42 and 42A<sup>(3)</sup> of the Act and the amount already claimed under those sections, the employee may, in that income year<sup>(4)</sup>, furnish to his employer a fresh Employee Declaration Form, claiming therein an appropriately revised amount of the total deductions.*

- <sup>(1)</sup> The words "of at least 5,000 rupees" deleted by GN 88 of 1997. Effective as from 1.7.1997.
- <sup>(2)</sup> The figures "37, 37A, 37B, 37C" inserted by GN 88 of 1997. Effective as from 1.7.1997.
- <sup>(3)</sup> The figures "36B", "41A" and "42A" inserted by GN 116 of 2000 – 21.8.2000.
- <sup>(4)</sup> The words "in that income year" replaced "not later than 30 April of that income year" by GN 88 of 1997. Effective as from 1.7.1997.

**47** GN 128 of 2006 - paragraph (4) revoked and replaced shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year..

*(4) Ascertainment of chargeable income*

*(a) For the purposes of section 96(1)(b) of the Act, the appropriate fraction shall be -*

*(i) in the case of a field worker or a non-agricultural worker in the sugar industry -*

*(A) during the crop season, 1/10, 3/65, 3/130 or such other appropriate fraction; and*

*(B) during the inter-crop season, 1/15, 2/65, 1/65 or such other appropriate fraction,*

*corresponding to the monthly, fortnightly or weekly or such other pay period, as the case may be;*

*(ii) in any other case, 1/13, 1/28, 1/56 or such other appropriate fraction corresponding to the monthly, fortnightly or weekly or such other pay period, as the case may be.*

**48** GN No. 27 of 2016 – Paragraph (4)(f) amended, by deleting the words "January" and "February" wherever they appear and replacing them by the words "July" and "August" respectively - shall be deemed to have come into operation on 1 July 2015.

GN No. 179 of 2009 - Paragraph (4)(f) amended, by deleting the words "July" and "August" wherever they appear and replacing them by the words "January" and "February" respectively - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every

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subsequent year of assessment.

49 GN No. 179 of 2009 - New paragraph (4B) inserted, after paragraph (4A) - shall be deemed to have come into operation on 1 July 2009 in respect of the income year commencing on 1 July 2009.

50 GN No.16 of 2017 – Paragraph (5) revoked and replaced w.e.f. 27 January 2017.

Previously - Effective as from 1 Sept 2003

(5) **Payment of tax by employer**

- (a) *Every employer shall remit the tax required to be withheld under Sub-Part A of Part VIII, and any penalty under section 101, of the Act -
  - (i) *by directly forwarding the payment to the Director-General, together with a PAYE Remittance Voucher in a form approved by the Director-General and duly filled in by the employer; or*
  - (ii) *electronically through a computer system approved by the Director-General under section 128A of the Act..**
- (b) *Where an employer remits tax withheld electronically, he shall –
  - (i) *instruct his banker to credit on or before the last day on which the tax is payable, the account held by the Director-General with the Bank of Mauritius*
  - (ii) *at the same time, communicate electronically in respect of each employee on account of whom tax has been withheld, the National Identity Number, the Tax Account Number (TAN), the full name and the amount of tax withheld.**
- (c) *Where a person ceases to be an employer, he shall remit the tax withheld within 7 days of his ceasing to be an employer.*
- (d) *For the purposes of subparagraph (b) and paragraph (7), “National Identity Number” means the number specified in the identity card pursuant to section 5 of the National Identity Card Act.*

Paragraph 5 deleted and replaced by GN 140 of 2003. Effective as from 1 Sept 2003.. Previously –

(5) *Payment of tax by employer*

- (a) *Every employer shall remit the tax required to be withheld under Sub-Part A of Part VIII, and any penalty under section 101, of the Act by -
  - (i) *directly forwarding, together with a PAYE Remittance Voucher in a form approved by the Commissioner and duly filled in by the employer, the amount of the tax and the penalty to the Commissioner; or*
  - (ii) *where the amount of the tax and the penalty is to be remitted to the Commissioner by a bank on behalf of the employer, forwarding to that bank, in duplicate, a PAYE Payment Voucher in a form approved by the Commissioner and duly filled in by the employer.**
- (b) *Upon receipt of a PAYE Payment Voucher as specified in subparagraph (a)(ii), the bank shall forward to the Bank of Mauritius, the duplicate copy of the voucher together with an advice to credit the account held by the Commissioner with the Bank of Mauritius under the*

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*name of Commissioner of Income Tax A/C PAYE, with the amount of the tax withheld and any penalty imposed under section 101 of the Act.*

- (c) *Where a person ceases to be an employer, he shall remit the tax withheld within 7 days of his ceasing to be an employer.*
- (d)<sup>(i)</sup> *Where an employer remits the tax withheld in accordance with section 8B of the Unified Revenue Act 1983, he shall, at the same time, communicate electronically in respect of each employee on account of whom tax has been withheld, the National Identity Number, the Tax Account Number (TAN), the full name and the amount of tax withheld.*
- (e)<sup>(i)</sup> *The provisions of subparagraphs (a) and (b) shall not apply where an employer remits the tax withheld in the manner referred to in subparagraph (d).*
- (f)<sup>(i)</sup> *For the purposes of subparagraph (d) and paragraph (7)<sup>(ii)</sup>, “National Identity Number” means the number specified in the identity card pursuant to section 5 of the National Identity Card Act 1985.*

(i) Subparagraphs (d), (e) and (f) added by GN 116 of 2000 – 21.8.2000.

(ii) The words “and paragraph (7)” inserted by GN 123 of 2002 - 13.8.2002

**51** GN No.16 of 2017 – Paragraph (6) revoked w.e.f. 27 January 2017.

**(6) Reconciliation statement**

- (a) *Every employer required to withhold tax under section 93 of the Act shall, not later than 31 August in every year, submit to the Director-General, in respect of the preceding income year, a statement, in such manner and in such form as may be approved by the Director-General, reconciling on a monthly basis the total tax withheld in accordance with his payroll during that year with -*
- (i) *the amount of tax; and*
- (ii) *the penalty under section 101 of the Act,*
- remitted or credited under paragraph (5) during that income year.*
- (b) *Where a person ceases to be an employer, he shall submit the statement referred to in sub-paragraph (a) within 7 days of his ceasing to be an employer.*

**52** GN No.16 of 2017 – Paragraph (7) revoked and replaced w.e.f. 27 January 2017.

Previously:-

- (a) *Every employer required to withhold tax under section 93 of the Act shall, not later than 15 August in every year, submit to the Director-General, electronically unless otherwise authorised by the Director-General, in respect of the preceding income year, a return specifying, in respect of every employee in respect of whom tax has been withheld under PAYE at any time during that income year or whose total emoluments for that income year exceed the income exemption threshold in respect of Category A as specified in the Third Schedule to the Act, the following –*
- (i) *the full name;*
- (ii) *the National Identity Card Number;*
- (iii) *the Tax Account Number (TAN);*
- (iv) *the particulars of the emoluments and income exempted in accordance with the Fourth Schedule;*



- 
- (v) *the amount of income exemption threshold claimed in his Employee Declaration Form; and*
  - (vi) *the total amount of tax withheld and remitted to the Mauritius Revenue Authority, if any.*
  - (b) *Where a person ceases to be an employer, he shall submit the return referred to in subparagraph (a) within 7 days of his ceasing to be an employer.*

GN No. 27 of 2016 – Paragraph (7)(a) amended the word "February" deleted and replaced by the word "August" shall be deemed to have come into operation on 1 July 2015.

GN 34 of 2013 – Regulation 22(7) amended the words "whose total emoluments for that income year exceed 240,000 rupees" deleted and replaced by the words "in respect of whom tax has been withheld under PAVE at any time during that income year or whose total emoluments for that income year exceed the income exemption threshold in respect of Category A as specified in the Third Schedule to the Act" - w.e.f. 16 February 2013.

GN No. 179 of 2009 - Paragraph (7) amended by deleting the words "31 August" and replacing them by the words "15 February" w.e.f 26.12.2009.

GN 129 of 2008 - Paragraph (7) amended by deleting the words "215,000 rupees" and replacing them by the words "240,000 rupees"- shall be deemed to have come into operation on 1 July 2008 in respect of the income year commencing on 1 July 2008 and in respect of every subsequent income year.

GN 128 of 2006 - - Paragraph (7) revoked and replaced w.e.f 01.07.06.

Paragraph (7) added by GN 123 of 2002. Effective as from income year 2002-03.

- (7) *Return of employees<sup>(2)</sup>*  
*Every employer required to withhold tax under section 93 of the Act shall, not later than 31 August in every year, submit to the Director-General, in respect of the preceding income year, a return specifying in respect of every employee whose total emoluments for that income year exceed 200,000 rupees and on account of whom no tax has been withheld during that year -*
- (i) *the full name;*
  - (ii) *the National Identity Number;*
  - (iii) *the Tax Account Number (TAN);*
  - (iv) *the total amount of emoluments derived by that employee; and*
  - (v) *the total amount of personal reliefs and deductions as claimed by the employee in his Employee Declaration Form.*

53 GN No. 19 of 2018 – Sub subparagraph (ii) amended, the words “*or any other identification number allocated by the Director-General*” added shall be deemed to have come into operation on 24 July 2017.

54 GN No. 19 of 2018 – Sub subparagraph (iii) revoked shall be deemed to have come into operation on 24 July 2017.

- (iii) *the Tax Account Number (TAN);*

55 GN No. 19 of 2018 –Subparagraph (b) revoked and replaced, shall be deemed to have come into operation on 24 July 2017.

- (b) *Where, in respect of an employee, a person ceases to be an employer, he shall remit any tax withheld in respect of that employee within 7 days of his ceasing to be an employer.*

56 GN 128 of 2006 – New regulation 22A added (existing regulation 22A renumbered 22C) w.e.f 1.10.06.

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- 57 GN No. 27 of 2016 –Subparagraphs (a) and (b) revoked and replaced shall be deemed to have come into operation on 1 July 2015.
- (a) every payee shall –
- (i) unless he has a Tax Account Number in his name, obtain from the Director-General a Tax Account Number; and
- (ii) subject to paragraph (2), communicate his Tax Account Number to his payer;
- (b) every payer, other than a financial institution, shall –
- (i) obtain from the payee his Tax Account Number; and
- (ii) insert the Tax Account Number of the payee in the statements referred to in section 111K of the Act.
- 58 GN No. 27 of 2016 –Paragraphs amended, the words "(1)(a)(ii)" deleted and replaced by the Words "(1)". shall be deemed to have come into operation on 1 July 2015.
- 59 GN No.16 of 2017 – New regulation 22AB. Inserted after regulation 22A. w.e.f. 27 January 2017.
- 60 GN No. 19 of 2018 – Subparagraph (b ) amended, the words" or identification number" deleted and replaced by the words ", identification number or any other identification number allocated by the Director-General" - shall be deemed to have come into operation on 24 July 2017.
- 61 GN No. 19 of 2018 – Subparagraph (c) revoked shall be deemed to have come into operation on 24 July 2017.
- (c) the Tax Account Number (TAN);
- 62 GN 129 of 2008 – Regulation 22B amended, the heading deleted and replaced - shall be deemed to have come into operation on 1 July 2007 in respect of the income year commencing on 1 July 2007 and in respect of every subsequent income year.
- GN 128 of 2006 – Regulation 22B added w.e.f 01.10.06.
- 22B. Statement of tax deducted**
- 63 GN 129 of 2008 –Paragraph (1) revoked and replaced, shall be deemed to have come into operation on 1 July 2007 in respect of the income year commencing on 1 July 2007 and in respect of every subsequent income year.
- (1) For the purposes of section 111K(1)(a), the statement of income tax deduction that every payer shall give to each payee shall be in the form specified in the Tenth Schedule to these regulations.
- 64 GN No. 27 of 2016 –New regulation 22BA inserted after regulation 22B - shall come into operation on 1 July 2016.
- 65 GN 128 of 2006 - regulation 22A being renumbered 22C, new regulation 22A and regulation 22B added w.e.f 01.10.06.
- Regulation 22A added by GN 96 of 2005 dated 13.6.2005.
- 66 GN 34 of 2013 – With effect from 16 February 2013, Regulation 23 amended :
- (i) in paragraph (a), the figure "1 ,000" deleted and replaced by the figure "2,000";
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- (ii) in paragraph (b), the figure "5,000" deleted and replaced by the figure " 10,000"
- 67 Regulation 23A added by GN 123 of 2002 - 13.8.2002.
- 68 GN No. 19 of 2018 – New regulations **23 B** and **23C** inserted after regulation 23A shall be deemed to have come into operation on 24 July 2017.
- 69 GN No. 19 of 2018 – New regulations **23 B** and **23C** inserted after regulation 23A shall be deemed to have come into operation on 24 July 2017.
- 70 GN No. 127 of 2018 – New regulation **23D** inserted after regulation 23C shall come into operation on 1 January 2019.
- 71 First Schedule repealed by GN 44 of 2000. Effective on 31.3.2000
- 72 Subsidiary Revised Laws of Mauritius - The Ninth Schedule renumbered Second Schedule  
GN No.6 of 2014 – The Ninth Schedule amended -
- (a) in item I, the figures "9,000", "10,125" and "11,250" deleted and replaced by the figures "9,500", "10,750" and " 12,000", respectively;
- (b) in item 3, the figures "11,000", "15,000", "4,200" and "2,100" deleted and replaced by the figures "11,500", "15,700", "4,400" and "2,200", respectively.
- shall come into operation in respect of the income year commencing on 1 January 2014 and in respect of every subsequent income year.
- GN 34 of 2013 – The Ninth Schedule revoked and replaced shall be deemed to have come into operation on 1 January 2013.
- GN No. 237 of 2011 – Ninth Schedule revoked and replaced shall come into operation on 1 January 2012.

**NINTH SCHEDULE**  
*(regulation 3A)*  
**Value of fringe benefits**

	<b>Monthly taxable benefits (Rs)</b>
1. Car Benefit	
Cylinder capacity -	
(a) up to 1600cc	6,000
(b) 1601 to 2000cc	6,750
(a) above 2000cc	7,500
2. Housing benefit -	
(a) Where property is owned by the employer and is unfurnished	10 per cent of employee's total emoluments.

	(b) Where property is owned by the employer furnished	15 per cent of employee's total and is emoluments
	(c) Where property is rented by the employer	Actual rent paid
3.	Accommodation benefit provided by hotels	
	(a) Full board and lodging -	
	(i) Single	10,000
	(ii) Married	14,000
	(b) Accommodation -	
	(i) For managing and supervisory staff	4,000
	(ii) Other staff	2,000
4.	Interest free loans or loans at reduced rates	Difference between the amount of interest for the month, calculated at 2 per cent per annum above the repo rate prevailing at the end of that month, and the amount of interest paid in that month.
5.	Tips received by an employee from a pool by the employer	Actual amount received in the managed month by the employee
6.	Repayment or write-off of employees' debt by the employer	Amount of debt repaid or written off in the month
7.	Domestic and private expenses borne by employer including utilities, wages of housemaids, school fees of children, club membership fee and any other domestic and private expenses	Actual amount paid for the month
8.	Tax paid by the employer	Tax benefit is arrived at by dividing the tax payable on the actual emoluments by a factor which varies according to the marginal tax rate applicable

**Note: - (1) For the purposes of items 1 and 2, any contribution made by an employee to his employer shall be deducted from the car benefit or housing benefit, as the case maybe.**

**(2) For the purposes of item 2, total emoluments shall exclude the yearly bonus and housing benefit.**

GN 128 of 2006 – Effective as from 1 January 2007.

**NINTH SCHEDULE**  
(regulation 3A)  
**Value of fringe benefits**

**Monthly  
taxable benefits**

		(Rs)
1.	Car Benefit -	
	(a) where car is used for official or business purposes and private purposes -	
	Cylinder capacity -	
	up to 1600cc	4,000
	1601 to 2000cc	4,500
	above 2000cc	5,000
	(b) where a car is used exclusively for private purposes -	
	Cylinder capacity -	
	up to 1600cc	12,000
	1601 to 2000cc	13,500
	above 2000cc	15,000
2.	Housing benefit -	
	Where property is -	
	(a) owned by the employer	
	<b>Unfurnished</b>	– 10 per cent of employee’s total emoluments.
	<b>Furnished</b>	– 15 per cent of employee’s total emoluments.
	(b) rented by the employer	
	<b>Unfurnished</b>	– 15 per cent of employee’s total emoluments or actual rent paid, whichever is the lower.
	<b>Furnished</b>	– 20 per cent of employee’s total emoluments or actual rent paid, whichever is the lower.
3.	Accommodation benefit provided by hotels -	
	(a) Full board and lodging -	
		<b>Monthly taxable benefits</b>
		(Rs)
	(i) Single	5,000
	(ii) Married	7,000
	(b) Accommodation -	
	(i) For managing and supervisory staff	2,000
	(ii) Other staff	1,000
4.	Interest free loans or loans at reduced rates	Difference between the amount of interest for the month, calculated at 8 per cent per annum and the amount of

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		interest paid by the employee in that month.
5.	Tips received by an employee from a pool by the employer	Actual amount received in the managed month by the employee
6.	Repayment or write-off of employees' debt by the employer	Amount of debt repaid or written off in the month
7.	Domestic and private expenses borne by employer including utilities, wages of housemaids, school fees of children, club membership fee and any other domestic and private expenses	Actual amount paid for the month
8.	Tax paid by the employer	Tax benefit is arrived at by dividing the tax payable on the actual emoluments by a factor which varies according to the marginal tax rate applicable

**Note: - (1) For the purposes of items 1 and 2, any contribution made by an employee to his employer shall be deducted from the car benefit or housing benefit, as the case maybe.**

**(2) For the purposes of item 2, total emoluments shall exclude the yearly bonus and housing benefit.**

**73** GN 128 of 2006 –The Third Schedule repealed effective as from income year commencing on 1 July 2006.

Inserted by The Bus Industry Employees Welfare Fund Act 2002 s.26(1) (effective as from 1 November 2003)

**THIRD SCHEDULE**  
**(regulation 9)**

*National Pensions Fund established under the National Pensions Act.*

*Civil Service Family Protection Scheme established under the Civil Service Family Protection Scheme Act.*

*Statutory Bodies Family Protection Fund established under the Statutory Bodies Family Protection Fund Act.*

*Superannuation funds*

*Any other fund or scheme which in the opinion of the Director-General is similar in its objects and benefits to the Civil Service Family Protection Scheme established under the Civil Service Family Protection Scheme Act.*

**74** Subsidiary Revised Laws of Mauritius - The Second Schedule renumbered Fourth Schedule

GN No. 27 of 2016 – The Second Schedule revoked and replaced shall be deemed to have come into operation on 1 July 2015.

**SECOND SCHEDULE**

(regulation 7)

<b>Column 1</b> <i>Capital expenditure incurred on -</i>	<b>Column 2</b> <i>Rate of annual allowance Percentage of</i>	
	<i>Base Value</i>	<i>Cost</i>
1. Industrial premises excluding hotels	-	5
2. Commercial premises	-	5
3. Hotels	30	-
4. Plant or Machinery –	-	
(a) costing or having a base value of 30,000 rupees or less		100
(b) costing more than 30,000 rupees –		
(i) ships or aircrafts	20	-
(ii) aircrafts and aircraft simulators leased by a company engaged in aircraft leasing		100
(iii) motor vehicles	25	
(iv) electronic and high precision machinery or equipment, computer hardware and peripherals and computer software	50	
(v) furniture and fittings	20	
(vi) other	35	
5. Improvement on agricultural land for agricultural purposes	25	-
6. Scientific research	25	-
7. Golf courses	15	-
7A. Acquisition of patents	25	-
8. Acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles		5

GN No.6 of 2014 –The Second Schedule amended, new item 7A inserted after item 7 - shall come into operation in respect of the year of assessment commencing 1 January 2015 and in respect of every subsequent year of assessment.

The Second Schedule is amended, in item 4, by deleting paragraph (a) and replacing it by the following paragraph - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

(a) costing 30,000 rupees or less

The Second Schedule amended by GN 128 of 2006 - Effective as from year of assessment 2007/2008 - shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

Second Schedule amended by GN 88 of 1997. Effective as from 1.7.1997 –

**SECOND SCHEDULE**  
**(regulation 7)**

<b>Column 1</b>	<b>Column 2</b>
<b>Capital expenditure incurred on -</b>	<b>Rate of annual allowance Percentage of cost</b>
1. Industrial premises excluding hotels	5
2. Hotels	20
3. Plant or Machinery costing 10,000 rupees or less	100
4. Plant or Machinery costing more than 10,000 rupees	
(a) Ships or aircrafts	10
(b) Aircrafts and aircraft simulators <sup>1</sup> leased by a company engaged in aircraft leasing	100
(c) Furniture and fittings	10
(d) Motor Vehicles	20
(e) Electronic and high precision machinery or equipment, computer hardware and peripherals and computer software	33.33 <sup>2</sup>
(f) Other	20
5. Agricultural improvement on agricultural land	20
6. Capital expenditure on scientific research	20
7. Setting up of golf courses <sup>3</sup>	10
8 <sup>4</sup> Any other item of a capital nature other than non-industrial premises	5

<sup>1</sup> The words "and aircraft simulators" inserted by GN 164 of 1997 - 3.11.97

<sup>2</sup> The figure "33.33" replaced "25" by GN 123 of 2002. Effective as from year of assessment 2002-03.

<sup>3</sup> New item 7 added by GN 140 of 2003. Effective as from assessment year 2003/2004.

<sup>4</sup> Item 7 renumbered Item 8 by GN 140 of 2003.



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- 75** The Second Schedule is amended, in item 4, by deleting paragraph (a) and replacing it by the following paragraph - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.  
(a) costing 30,000 rupees or less
- 76** GN No. 19 of 2018 – Item 6 and its corresponding entries deleted and replaced shall be deemed to have come into operation on 24 July 2017.
- 77** GN No.6 of 2014 –The Second Schedule amended, new item 7A inserted after item 7 - shall come into operation in respect of the year of assessment commencing 1 January 2015 and in respect of every subsequent year of assessment.
- 78** GN No. 19 of 2018 –New item 7D and its corresponding entries inserted after item 7C shall be deemed to have come into operation on 24 July 2017.
- .

- GN 78 of 1996 - income years 1996-97 to 2001-02

**FOURTH SCHEDULE**  
**(regulation 22(1)(a))**

**STATEMENT OF EMOLUMENTS AND TAX DEDUCTION FOR**  
**INCOME YEAR ENDING 30 JUNE ....**

(To be given in duplicate by an employer to his employee  
not later than 31 July in the year of assessment)

Full Name of employee .....

Employed from ..... to.....

Employee's Social Security No. .... National Identity No. .... Tax Account No. ....

**EMOLUMENTS**

	Rs
Salary, Wages, Overtime pay, fees, commissions or any other advantage in money specified in section 10(1)(a) of the Act	.....
End-of-year bonus	.....
Retirement pension	.....
Any advantage in money's worth (Fringe benefits)	.....
<b>TOTAL</b>	<u>.....</u>

**DEDUCTIONS**

	Rs	Rs
Tax withheld under section 93		.....
Civil Service FPS.		
Statutory Bodies FPF	.....	
National Pensions Fund	.....	
Superannuation Fund	.....	
Medical Expenses Scheme (Contributory)	<u>.....</u>	<u>.....</u>
<b>TOTAL</b>		<u>.....</u>

Full Name of Employer .....

PAYE Employer Registration Number .....

**DECLARATION BY EMPLOYER**

I .....  
(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

Date : .....

Signature.....

Capacity in which acting.....

- 79 GN 128 of 2006 – The Fifth Schedule repealed effective as from income year commencing on 1 July 2006.  
Fifth Schedule added by GN 12 of 2002. Effective as from 1.7.2000.

**FIFTH SCHEDULE  
(regulation 15A)**

M.C.S. Mutual Aid Retirement Savings Fund

- 80 Subsidiary Revised Laws of Mauritius - The Eighth Schedule renumbered Sixth Schedule  
The Eighth Schedule added by GN 140 of 2003.

- 81 Subsidiary Revised Laws of Mauritius - The Fourth Schedule renumbered Seventh Schedule

GN No. 27 of 2016 – The Fourth Schedule amended, the words "31 December" and "15 February", deleted and replaced by the words "30 June" and "15 August", respectively -shall be deemed to have come into operation on 1 July 2015.

GN No. 179 of 2009 - The Fourth Schedule is amended, in the heading, by deleting the words "30 JUNE" and "31 July" and replacing them by the words "31 DECEMBER" and "15 February", respectively - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

Fourth Schedule amended by GN 123 of 2002. Effective as from income year 2002-03.

**FOURTH SCHEDULE  
(regulation 22(1)(a))**

**STATEMENT OF EMOLUMENTS AND TAX DEDUCTION FOR  
INCOME YEAR ENDING 30 JUNE .....**

*(To be given in duplicate by an employer to his employee  
not later than 31 July in the year of assessment)*

Full Name of employee .....

Employed from ..... to.....

National Identity No. .... Tax Account No. ....

**EMOLUMENTS**

	Rs
Salary, wages, overtime pay, fees, commissions or any other advantage in money specified in section 10(1)(a) of the Act	.....
End-of-year bonus	.....
Retirement pension	.....
Any advantage in money's worth (Fringe benefits)	.....

**TOTAL** \_\_\_\_\_

**Total amount of personal reliefs and deductions claimed by employee in  
his Employee Declaration Form** .....

**DEDUCTIONS**

	Rs	Rs
Tax withheld under section 93	.....	
Civil Service FPS	.....	

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Statutory Bodies FPF .....	.....	
National Pensions Fund .....	.....	
Superannuation Fund .....	.....	
Medical Expenses Scheme .....	.....	.....
(Contributory)		
	<b>TOTAL</b>	.....

Full Name of Employer .....

PAYE Employer Registration Number .....

**DECLARATION BY EMPLOYER**

I .....  
*(Full name of signatory in **BLOCK LETTERS**)*

do hereby declare that the information I have given in this statement is true and correct.

Date : ..... Signature.....

**SEAL** Capacity in which acting.....

**82** Subsidiary Revised Laws of Mauritius - The Tenth Schedule renumbered Eighth Schedule

GN No. 27 of 2016 – The Tenth Schedule amended, the words "31 December" and "15 February", deleted and replaced by the words "30 June" and "15 August", respectively -shall be deemed to have come into operation on 1 July 2015.

GN No. 34 of 2013 – The Tenth Schedule revoked and replaced shall be deemed to have come into operation on 1 January 2013in respect of income year commencing on 1 January 2012 and in respect of every subsequent income year.

**TENTH SCHEDULE**  
*(regulation 22B(1))*

**STATEMENT OF INCOME RECEIVED FOR**

**INCOME YEAR ENDED 31 December .....**

*(To be given in duplicate by a payer to a payee not later than 15 February in the year of assessment)*

**1. IDENTIFICATION OF PAYER**

Full Name.....

Tax Account  
 Number.....

Business Registration Number .....

**2. IDENTIFICATION OF THE PERSON (PAYEE) TO WHOM AN AMOUNT HAS BEEN MADE AVAILABLE BY THE PAYER**

Full Name .....

Address .....

National Identity Card Number .....

Bank Customer Identification Number.....

Tax Account Number .....

Business Registration Number .....

**3. AMOUNT PAID OR CREDITED AND TAX DEDUCTED, IF ANY**

	Gross amount paid or credited (before deduction of tax)	Tax deducted & remitted to MRA
(Tick (✓) as appropriate)	Rs	Rs
Interest	Rs .....	Rs .....
Royalties	.....	.....
Rent	.....	.....
Payments to contractor/subcontractor	.....	.....
Payments to provider of services	.....	.....

**4. DECLARATION OF PAYER**

I .....  
 (Full name of signatory in **BLOCK LETTERS**)  
 do hereby declare that the information I have given in this statement is true and correct.  
 Date : ..... Signature.....  
 Capacity in which acting .....

SEAL

GN No. 179 of 2009 - The Tenth Schedule is amended, in the heading, by deleting the words "30 JUNE" and "31 July" and replacing them by the words "31 DECEMBER" and "15 February", respectively - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

FA 129/2008 - The Tenth Schedule revoked and replaced - shall be deemed to have come into operation on 1 July 2007 in respect of the income year commencing on 1 July 2007 and in respect of every subsequent income year.

GN 128 of 2006

**TENTH SCHEDULE**  
*(regulation 22B(1))*

**STATEMENT OF INCOME TAX DEDUCTION FOR  
 INCOME YEAR ENDED 31 December ....**  
*(To be given in duplicate by a payer to a payee  
 not later than 31 July in the year of assessment)*

**1. IDENTIFICATION OF PAYER**

Full Name .....  
 Tax Account Number .....  
 Business Registration Number .....

**2. IDENTIFICATION OF PAYEE**

Full Name .....  
 Address .....  
 National Identity Card Number .....  
 Bank Customer Identification Number .....  
 Tax Account Number .....  
 Business Registration Number .....

**3. AMOUNT PAID OR CREDITED AND TAX DEDUCTED**

(Tick as appropriate)	Amount paid or credited	Tax deducted & remitted to MRA
-----------------------	----------------------------	---

	Rs	Rs
Interest	.....	.....
Royalties	.....	.....
Rent	.....	.....
Payments to contractor/subcontractor	.....	.....
Payments to provider of services	.....	.....

**4. DECLARATION OF PAYER**

I .....  
 (Full name of signatory in **BLOCK LETTERS**)  
 do hereby declare that the information I have given in this statement is true and correct.  
 Date : ..... Signature.....  
 Capacity in which acting .....

SEAL

**83** Subsidiary Revised Laws of Mauritius - The Eleventh Schedule renumbered Ninth Schedule

GN No. 27 of 2016 – The Eleventh Schedule amended, the words "31 December" and "15 February", deleted and replaced by the words "30 June" and "15 August", respectively -shall be deemed to have come into operation on 1 July 2015.

GN No. 34 of 2013 – The Eleventh Schedule revoked and replaced w.e.f. 16 February 2013.

**ELEVENTH SCHEDULE**  
*(regulation 22B(2))*

**STATEMENT OF AMOUNT PAID AND TAX DEDUCTED FOR**  
**INCOME YEAR ENDED 31 December .....**

**1. IDENTIFICATION OF PAYER**

Full Name .....  
 Tax Account Number .....  
 Business Registration Number .....

**2. DECLARATION OF PAYER**

I .....  
 (Full name of signatory in **BLOCK LETTERS**)  
 do hereby declare that the information I have given below/in the attached statement in respect of interest/royalties/rent/payments to contractors and subcontractors/payments to providers of services\* and tax deducted is complete, true and correct.  
 Date : ..... Signature.....  
 Capacity in which acting .....

SEAL

\* Delete as appropriate.

**3. STATEMENT SHOWING DETAILS OF PAYMENT MADE**

IDENTIFICATION OF THE PERSON (PAYEE) TO WHOM AN AMOUNT HAS BEEN MADE AVAILABLE BY THE PAYER
--

Full Name	National Identity Card Number (NICN) or residential address if NICN is not available	Tax Account Number (not to be filled in by financial institution)	Business Registration Number	Nature of payment (interest, royalties, rent, payments to contractors/subcontractors, payments to providers of services)	Gross amount paid or credited (before deduction of tax) Rs	Tax deducted and remitted To MRA. Rs
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
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GN No. 179 of 2009 - The Eleventh Schedule is amended, in the heading, by deleting the words "30 JUNE" and replacing them by the words "31 DECEMBER" - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

FA 129/2008 - The Eleventh Schedule revoked and replaced - shall be deemed to have come into operation on 1 July 2007 in respect of the income year commencing on 1 July 2007 and in respect of every subsequent income year.

GN 128 of 2006

**ELEVENTH SCHEDULE**  
(regulation 22B(2))

**STATEMENT OF AMOUNT PAID AND TAX DEDUCTED FOR  
INCOME YEAR ENDED 30 JUNE ....**

**1. IDENTIFICATION OF PAYER**

Full Name .....  
Tax Account Number .....  
Business Registration Number .....

**2. DECLARATION OF PAYER**

I .....  
(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in the attached statement in respect of interest/royalties/rent/payments to contractors and subcontractors/payments to providers of services\* and tax deducted is complete, true and correct.

Date : ..... Signature.....  
Capacity in which acting .....

\* Delete as appropriate. Separate list to be submitted for each type of payment.

**3. STATEMENT SHOWING DETAILS OF PAYMENT MADE**

<b>Payee</b>					
Full Name	National Identity Card Number (NICN) or residential address if NICN is not available	Tax Account Number (not to be filled in by financial institutions)	Business Registration Number	Number Amount paid or credited Rs	Tax Deducted and remitted to MRA Rs
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....

**84**      Subsidiary Revised Laws of Mauritius - The Sixth Schedule renumbered Tenth Schedule

Sixth Schedule added by GN 123 of 2002 - 13.8.2002

**85**      MRA Act 2004 – Revenue Board replacing Revenue Authority.

**86**      Subsidiary Revised Laws of Mauritius - The Seventh Schedule renumbered Eleventh Schedule

Seventh Schedule added by GN 123 of 2002 - 13.8.2002