

## COMMUNIQUE

### INCOME TAX RETURN for year of Assessment

#### 2015-2016

1. All individuals are reminded that a return of income should be filed by every person who, during the six-month period ended 30<sup>th</sup> June 2015 has:
  - (i) derived net income exceeding Rs 137,500; or
  - (ii) derived gross income from business exceeding Rs 1 million; or
  - (iii) derived emoluments in respect of which PAYE has been withheld; or
  - (iv) derived income which has been subject to Tax Deduction at Source; or
  - (v) a chargeable income.
2. Any individual who was required to submit an income tax return for the income year ended 31<sup>st</sup> December 2014 is also required to file a return for the six-month period ended 30<sup>th</sup> June 2015 unless otherwise authorised, in writing, by the Director General.
3. The facility to file the return electronically is available on MRA's website: [www.mra.mu](http://www.mra.mu)
4. The return of income should be forwarded and payment of tax, if any, should be effected by **30<sup>th</sup> September 2015**. However, where the return is filed electronically and payment, if any, is also made electronically through internet banking, ATM, SMS (Orange Money) or by Credit Card on MRA e-Services, the due date is **15<sup>th</sup> October 2015**.
5. In case of late submission of return, a penalty of Rs 2,000 per month up to a maximum of Rs 20,000 is applicable. For late payment of tax, a penalty of 5% of the tax payable and interest of 0.5% per month are applicable. However, where the person has an annual turnover not exceeding Rs 10 million, the maximum penalty for late submission of return is Rs 5,000 and the rate of penalty for late payment is 2%.

**For any additional information, you may contact us on our hotline 207 6010 or visit our website: [www.mra.mu](http://www.mra.mu)**

**Mauritius Revenue Authority**

**17<sup>th</sup> September 2015**