



(The Income Tax Act)

Year of assessment 2010

(Income for the period 1 July 2009 to 31 December 2009)

ANNUAL INCOME TAX RETURN

DECEASED PERSON'S ESTATE (SUCCESSION)

This return duly filled in should be submitted by every succession, so as to reach the office of the Director-General, Mauritius Revenue Authority, not later than 31 March 2010.

Please read the notes before filling in this return.

Section 1	SUCCESSION IDENTIFICATION	
1.1	Name of succession	
1.2	Principal place of business	
1.3	Address for correspondence	
1.4	Main business activity	
1.5	National Identity Number of the deceased (If death occurred during the period 1 July 2009 to 31 December 2009)	<input type="text"/>
1.6	Tax Account Number (TAN) of the deceased	<input type="text"/>
1.7	Is this the succession's first return?	Please tick (✓) appropriate box. Yes <input type="checkbox"/> No <input type="checkbox"/>
1.8	Daytime phone number	<input type="text"/>

2 DECLARATION

I,

(Full name in BLOCK LETTERS)

residing at

(Address in BLOCK LETTERS)

being

(a heir, the surviving spouse etc. whichever is applicable. See note 1)

of late who died on

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

, hereby declare that -

(Full name of deceased in BLOCK LETTERS)

- (a) to the best of my judgment and belief, the particulars shown in this return and stated in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income accruing from all sources both in and out of Mauritius to the deceased's estate for the year six months period ended 31 December 2009;
- (b) at 31 December 2009 the deceased's estate had not been distributed/had been distributed*.
Where the estate has been distributed, please attach a certified copy of the Tableau d'Abandonnement.

* Delete whichever is not applicable.

Date :

Signature :

3	3.1	Trade, manufacture etc.	(Specify nature)				Rs	Rs	Rupees only
	3.1.1	Turnover/Sales/Fees							
	3.1.2	Less Cost of sales							
	3.1.3	Gross profit							
	3.1.4	Add: Other income							
	3.1.5	Less Business expenses							
	3.1.6	Net profit per accounts							
	3.1.7	Add: Non-allowable expenses							
	3.1.8	Income not included in profit & loss account							
	3.1.9	Less Allowable items							
	3.1.10	Net income from trade, manufacture etc.						➤	
	3.2	Sugar Cane cultivation	Attach certificates showing gross receipts.						
	3.2.1	Situation of lands.....							
	3.2.2	Acreage under cultivation			acres				
	3.2.3	Weight of sugarcane produced			tons				
	3.2.4	Gross receipts			Rs				
	3.2.5	Net income from sugar cane cultivation						➤	
	3.3	Other agricultural activities	(Specify nature)						
	3.3.1	Gross receipts from other agricultural activities				Rs			
	3.3.2	Net income from other agricultural activities						➤	
	3.4	Rent							
	3.4.1	Gross rent from property in Mauritius				Rs			
	3.4.2	Total net rent						➤	
	3.5	Interest							
	3.5.1	Total interest						➤	
	3.6	Income from other sources	(Specify nature)						
	3.6.1	Net income from other sources						➤	
	3.7	Net income/loss of succession						➤	
4	DEDUCTION OF TAX AT SOURCE		(Attach additional sheet(s) if necessary)						
		TAN of payer	TAN of payee	Amount of tax deducted from (Rs only)					
				Rent	Royalties	Contract	Services	Interest	
	4.1								
	4.2								
	4.3								
	4.4								
	4.5	Total							
	4.6	Enter total TDS						➤	
5	SHARE OF BENEFICIARIES		(Attach a separate statement where there are more than 4 beneficiaries)						
	Note: A statement should be given to each beneficiary giving, as shown below, an analysis of the share of income/loss and of the amount of tax deducted at source for inclusion in the beneficiary's annual return of income.								
		Full name of beneficiary		Profit sharing ratio (%)	Share in net income/loss of succession at 3.7.(Rs)	Share in TDS at 4.6 (Rs)			
	5.1								
	5.2								
	5.3								
	5.4								
6	RESIDENTIAL PROPERTY		(Attach additional sheet(s) if necessary)						
	Note: This section should be completed only if the succession owns a residential property. A statement should be given to each beneficiary showing all the particulars given below about the property.								
		Address Town/Village	Tick as appropriate		Area (sq. mt)	No of months of ownership during the period 1 July 2009 to 31 December 2009	Amount of tax paid under Local Govt. Act (Rs only)		
			Apartment, flat or tenement	Any other residential property					
	6.1								
	6.2								
	6.3								

NOTES

Year of Assessment 2010 (Income for the period 1 July 2009 to 31 December 2009)

I. DECLARATION

The return should be made by a representative of the succession and all the particulars furnished must relate to the six months period ended 31 December 2009.

State whether the return is made by you as –

- (a) an heir who has accepted the succession of the deceased simply or under benefit of inventory;
- (b) a surviving spouse;
- (c) a universal legatee;
- (d) an executor;
- (e) a notary acting as liquidator of the succession of the deceased;
- (f) a legatee or donee; or
- (g) the Curator of Vacant Estates.

2. COMPUTATION OF NET INCOME

The profit as per the profit & loss a/c is not the taxable profit as not all items of income are taxable nor are all items of expenses deductible for tax purposes. The net profit/loss as per profit and loss a/c needs to be adjusted to arrive at the net income for tax purposes.

General Rule for deduction of expenses

Any expenditure or loss to the extent to which it is exclusively incurred in the production of the gross income of the business is deductible from the gross income.

Unauthorised deductions

The following items of expenditure are specifically prohibited by Section 26 of the Income Tax Act -

- (a) any investment, expenditure or loss to the extent to which it is capital or of a capital nature;
- (b) any expenditure or loss to the extent to which it is incurred in the production of income which is exempt income;
- (c) any reserve or provision of any kind;
- (d) any expenditure or loss recoverable under a contract of insurance or of indemnity;
- (e) any expenditure incurred in providing business entertainment or any gift;
- (f) any tax payable under the Land (Duties and Taxes) Act;
- (g) income tax or foreign tax;
- (h) any expenditure or loss to the extent to which it is of a private or domestic nature.

Expenditure incurred in the production of exempt income

- (a) Expenditure or loss exclusively incurred in the production of exempt income is not allowable.
- (b) Where expenditure or loss is incurred in the production of both gross income and exempt income, that part of the expenditure or loss attributable to the production of exempt income shall be calculated using the following formula:

$$\frac{\text{exempt income} \times \text{expenditure or loss}}{\text{total gross income (including exempt income)}}$$

- (c) Where the proportion of exempt income to total gross income in the above formula is 10 per cent or less, no part of the expenditure or loss as determined above shall be disallowed.

Annual Allowance

Capital expenditure is not an allowable deduction. However, you may claim annual allowance in respect of capital expenditure as specified hereunder:

Capital Expenditure incurred on —

	Rate of Annual Allowance	
	Base Value	Percentage of Cost
Industrial premises	-	5
Commercial premises	-	5
Hotels	30	-
Plant or Machinery-		
(a) costing or having a base value of 30,000 rupees or less	100	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	-
Improvement on agricultural land for agricultural purposes	25	-
Scientific research	25	-
Golf courses	15	-
Acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles	-	5

No other deduction is however allowable in respect of the same expenditure.

No annual allowance is allowable unless proper books of accounts and records are kept.

3. DEDUCTION OF TAX AT SOURCE

Enter the amount of tax deducted at source from any income derived by the succession as per statement of tax deduction given by the payer/s of the income.

4. SHARE OF BENEFICIARIES

- (a) The succession is not liable to income tax in respect of income derived by the succession. Each heir is required to declare in his return of income his share of income derived by the succession, whether or not such income has been distributed among the heirs.
- (b) Where tax has been deducted at source from any income derived by the succession, each of its beneficiaries is entitled to claim a credit in respect of his share of the amount of the tax deducted at source.

5. NATIONAL RESIDENTIAL PROPERTY TAX (NRPT)

The succession is not liable to NRPT. In case the succession owns a residential property, NRPT is payable by each of the heirs on his share of the property only if the total income of the heir exceeds Rs 207,310.

“Owner” for NRPT purposes includes the owner of a residential property on any leased land or the person who receives or is entitled to receive any rent therefrom.

“Residential Property” means any immovable property including any building, apartment, flat, tenement, campement or bungalow, used or available for use as residence. It includes any tourist residence i.e. any premises, other than a hotel or a guesthouse, which offers sleeping accommodation to tourists, with or without meals, for a fee as defined in the Tourism Authority Act .

No NRPT is payable on bare land i.e. a plot of land on which there is no residential building.

NRPT is calculated in case of apartment, flat or tenement with reference to its floor area as specified in the title deed or contract and the rate is Rs 15 per square metre. In the case of any other residential property i.e. building, campement, bungalow etc., the tax is calculated with reference to the surface area of the land at the rate of Rs 5 per square metre.

Conversion Rate

One Toise is approximately equal to 3.8 square metres.

One Perche is approximately equal to 42.21 square metres.

10.76 Square feet is approximately equal to 1 square metre.

Period of ownership - Insert in the relevant column the number of month/s during which the property was owned by the succession during the six months period ended 31 December 2009.

Where a building used as residence is located on a portion of land used for agriculture and the gross income derived therefrom is declared by the owner in his return of income or the building is located on a portion of land outside a residential area, the owner is liable to NRPT with reference to the surface area of land on which stands the building, garage and related structures as well as on the surface area of the background, grounds and garden up to a maximum area of 1A25 (0.5276 hectare).

Where a building is used for both business and residential purposes, or where the residential part is located above that on which stands the non-residential part, the NRPT is payable on the whole surface area of land.

Where a residential building is constructed on top of an existing building by virtue of a ‘droit de surélévation’, it is deemed to be a flat and NRPT is payable based on the floor area of the building.

A statement in the format given at section 6 of the return should be given to each of the heirs.