



(The Income Tax Act)

**Year of assessment 2012**

(Income for the period 1 January 2011 to 31 December 2011)

**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 2 April 2012.

Please read the notes before filling in this return.

<b>Section 1</b>	<b>SUCCESSION IDENTIFICATION</b>	
1.1	Name of succession	
1.2	Principal place of business	
1.3	Address for correspondence	
1.4	Email address	
1.5	Main business activity	
1.6	National Identity Number of the deceased (If death occurred during the period 1 January 2011 to 31 December 2011)	<input type="text"/>
1.7	Tax Account Number (TAN) of the deceased	<input type="text"/>
1.8	Is this the succession's first return?	Please tick (✓) appropriate box. Yes <input type="checkbox"/> No <input type="checkbox"/>
1.9	Daytime phone number	<input type="text"/>
1.10	Number of employees including exempt employees as at 31 December 2011	Male <input type="text"/> Female <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 ended 31 December 2011;

(b) at 31 December 2011 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	<b>Trade, manufacture, profession etc.</b> (Specify nature .....		Rs	Rs	Rupees only	
	3.1.1	Turnover/Sales/Fees			.....		
	3.1.2	<b>Less</b> Cost of sales			.....		
	3.1.3	<b>Gross profit</b>			.....		
	3.1.4	<b>Add:</b> Other income			.....		
	3.1.5	<b>Less</b> Business expenses			.....		
	3.1.6	Net profit per accounts			.....		
	3.1.7	<b>Add:</b> Non-allowable expenses		.....			
	3.1.8	Income not included in profit & loss account		.....	.....		
	3.1.9	<b>Less</b> Allowable items			.....		
3.1.10	<b>Net income from trade, manufacture, profession etc.</b> ➤					.....	
3.2	<b>Sugar Cane cultivation</b> 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	<b>Net income from sugar cane cultivation</b> ➤					.....	
3.3	<b>Other agricultural activities</b> (Specify nature .....						
3.3.1	Gross receipts from other agricultural activities		Rs	.....			
3.3.2	<b>Net income from other agricultural activities</b> ➤					.....	
3.4	<b>Rent</b>						
3.4.1	Gross rent		Rs	.....			
3.4.2	<b>Total net rent</b> ➤					.....	
3.5	<b>Interest</b> (See note 3)						
3.5.1	<b>Total interest</b> ➤					.....	
3.6	<b>Income from other sources</b> (Specify nature .....						
3.6.1	<b>Net income from other sources</b> ➤					.....	
3.7	<b>Net income/loss of succession</b> ➤					.....	
4	<b>TAX DEDUCTION AT SOURCE (TDS)</b> (See note 4) (Attach additional sheet(s) if necessary)						
4.1	<b>TDS on income received in year 2011</b>						
	TAN of payer (not applicable for TDS on interest received)	TAN of payee	Amount of tax deducted from				Interest received in 2011
			Rent	Royalties	Contract	Services	
4.1.1							
4.1.2							
4.1.3							
4.1.4							
4.1.5							
4.1.6	<b>Total</b>		.....	.....	.....	.....	
4.1.7	<b>Enter total TDS on income received in year 2011</b> ➤					.....	



## NOTES

### Year of Assessment 2012 (Income for the period 1 January 2011 to 31 December 2011)

#### Note 1 (Section 2)

##### DECLARATION

The return should be made by a representative of the succession and all the particulars furnished must relate to the year ended 31 December 2011.

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.

#### Note 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) income tax or foreign tax;
- (g) 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	or 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.**

**Note 3 (Section 3.5)**

**INTEREST INCOME**

Interest earned by a succession as from 1 January 2010 on savings and fixed deposit accounts maintained with a bank or non-bank deposit taking institution, Government securities and Bank of Mauritius Bills are exempt.

However, all interests earned during period 1 July 2006 to 31 December 2009, which were paid to the succession in year 2011 are taxable.

Enter at section 3.5.1 any interest income, other than the above mentioned exempt interest, received by the succession during the income year ended 31 December 2011, including interest relating to period 1 July 2006 to 31 December 2009 which were paid to the succession in that income year.

**Note 4 (Section 4)**

**TAX DEDUCTION OF AT SOURCE (TDS)**

Enter at section 4.1 amount deducted at source as TDS on the succession's income from interest received in year 2011, royalties, rent, contracting/sub contracting and other services (architect, engineer, land surveyor, project manager in the construction industry, property valuer and quantity surveyor) as per Statement of Income Received.

Where tax has been deducted at source in respect of exempt interest earned during year 2010, the succession should include the tax so deducted at section 4.2 of the return.

**Note 5 (Section 5)**

**GAINS FROM SALE/TRANSFER OF IMMOVABLE PROPERTY**

A succession is required to declare in its return any gains derived from immovable property sold or transferred during the period 1 January 2011 to 4 November 2011 and each heir is subject to tax on his share of gains from the succession. The share in gains of each heir should be declared at section 6 of the return for inclusion in the heir's annual return of income.

Loss incurred on sale /transfer of immovable property in an income year, otherwise than during the course of a business, cannot be set off against any other income derived in that income year. Furthermore, the loss cannot be carried forward and set off against future gains or profits.

For additional information on the tax on gains, please refer to the "Guide on the taxation of Gains" available on MRA website.

**Note 6 (Section 6)**

**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.

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