



INCOME TAX

(The Income Tax Act 1995)

Year of Assessment 2005-2006

(Income for the Year 1 July 2004 to 30 June 2005)

ANNUAL RETURN — INDIVIDUAL

Applicable to an individual deriving income falling under Current Payment System (CPS) (i.e. trade, business, profession, agriculture, rents), from emoluments and other sources.

This return should be filled in and furnished to the Commissioner of Income Tax not later than 30 September 2005 together with a remittance of the amount of tax payable, if any, in accordance with the return.

LAST DATE FOR FILING THIS RETURN

➤ 30 SEPTEMBER 2005

A person **need not submit** this form if he **does not have any tax to pay** under section 18 of this form **AND**

- (a) for the CPS period ended 31 December 2004 his -
 - (i) turnover did not exceed Rs 500,000;
 - (ii) gross income from profession, vocation, etc., did not exceed Rs 300,000; and
 - (iii) gross income from rents did not exceed Rs 6,000 per month.
- (b) his emoluments did not exceed Rs 400,000 during the income year ended 30 June 2005.

Where a person fails to submit a return or submits a return without attaching the relevant accounts, he shall be liable to pay a monthly penalty of Rs 5000 up to a maximum of Rs 50,000.

ALL sections of this form should be filled in.

Please read the enclosed "Notes - How to fill in your return (I.T. Form 1)" before you fill in this return.

M. MOSAFEEER

Commissioner of Income Tax

Section I	TITLE (Ms/Mrs/Mr/Ww)												
	Surname												
	Other Names												
	Maiden name (if applicable)												
	Residential Address												
	National Identity No.					Telephone No. (Res.)				Telephone No. (Office)			
	If applicable, Full name of spouse												
	Date of marriage	Day	Month	Year	Tax Account No. (spouse)								

2 2.1 Please tick (✓) appropriate boxes

Is this your first return? Yes <input type="checkbox"/> No <input type="checkbox"/>	Were you a citizen of Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>
	Were you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>

If no, state country

2.2 State: • your main business activity

• address of main business activity

2.3 Did you derive income jointly with your spouse during the income year? Please tick (✓) appropriate box Yes No

Where income is derived jointly by a couple, such income may be declared in any proportion by each spouse and included in sections 4.2.2 or 4.3.3, whichever is applicable.

3 DECLARATION (Complete this section after filling in sections 4 to 19 on pages 2 to 4)

I.....do hereby
(full name of signatory in BLOCK LETTERS)

declare that the income, reliefs and deductions and the other particulars in this return and in the annexes are true and correct.

Signature

Capacity in which acting

(Where declaration is not made on own behalf, state Agent).

Date

PAYMENT OF TAX

I hereby tender the sum of Rs..... being the tax payable in accordance with section 18 of this return.

Cheque should be crossed and made payable to the Commissioner of Income Tax. Write full name and Tax Account Number on verso of cheque.

REFUND OF TAX

I hereby apply for the refund of Rs..... being the tax paid in excess in accordance with section 18 of this return.

I opt, tick as appropriate (✓), that my refund be made by

cheque

direct credit to my Bank Account (details given below).

Bank Name

Account Number | | | | | | | | | | | | | | | | | | | | | |

FOR USE BY INCOME TAX OFFICE

Tax payable	Receipt No.	Stat. Emol.	
Penalty	Date	Refund Code	Acc Code
Tax paid	Cashier	Edited by	

Income year 1.7.2004 to 30.6.2005

Rs only

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Profit & loss accounts and balance sheet, statements showing calculation of gross and net income for each business activity/source of income should be attached.

INCOME FALLING UNDER CPS**4.1 Trade, Business, Profession**

	Rs	Rs
4.1.1 Turnover/Sales	
4.1.2 Less Cost of sales	
4.1.3 Gross profit	
4.1.4 Add Other income	
4.1.5 Less Business expenses	
4.1.6 Net profit per accounts	
4.1.7 Add: Non-allowable expenses	
4.1.8 Income not included in profit & loss account
4.1.9 Less Allowable items	
4.1.10 Net income from trade, business and profession (see note 1 in the "Notes")		➤

4.2 Agriculture

Statement showing acreage of lands under cultivation, situation of lands, description of agricultural activities and certificate from relevant authorities showing gross proceeds received(where applicable) should also be attached.

	Sugar Cane (Rs)	Other (Rs)
4.2.1 Gross receipts from agricultural activities Rs.....		
4.2.2 Net income from agriculture		
4.2.3 Add Amount transferred from 4.4.3		
4.2.4 Total		
4.2.5 Less Proportionate income on 60 tons of sugar		
4.2.6 Net income	(A)	(B)

4.2.7 Net income from Agriculture [(A)+(B)] ➤

4.2.8 If applicable, please state share of income derived jointly with spouse and included in 4.2.2
Rs (%.....)

4.3 Rent

Gross rent should include any rent due by tenant for the year. Where a claim for repairs is made, analysis of repairs together with receipts/vouchers in support of materials purchased and work done, should also be attached.

4.3.1 From property in Mauritius	Gross Rs	Net Rs
4.3.2 From property outside Mauritius	Gross Rs	Net Rs
4.3.3 Total net rent		➤
4.3.4 If applicable, please state share of income derived jointly with spouse and included in 4.3.3 Rs (%.....)		

4.4 Resident Société or Succession

Enter your share of income including that of your minor children, if applicable.

Name of société/succession.....			
Main business activity of société/succession.....			
		Société(Rs)	Succession(Rs)
4.4.1 Share of income for self and minor children			
4.4.2 Less Interest included in 4.5.1			
4.4.3 Less Agricultural income transferred to 4.2.3			
4.4.4 Balance		(A)	(B)
4.4.5 Net income from Resident Société/Succession [(A)+(B)]			➤

OTHER INCOME**4.5 Interest**

4.5.1 Gross interest Rs	Exempt interest Rs.....	
4.5.2 Net interest		➤

4.6 Royalty, Premium, Annuity and Charges

4.6.1 Royalty Rs.....	Premium Rs.....	Annuity Rs	Charges Rs
4.6.2 Total royalty, premium, annuity and charges			➤

4.7 From Any Other Source In Mauritius**Total** ➤**4.8 From Outside Mauritius**

Applicable to a resident of Mauritius

4.8.1 Earned income received in Mauritius	Rs.....	
4.8.2 Other income	Dividend	Rs.....
	Interest	Rs.....
	Other (please specify	Rs.....
4.8.3 Total		➤

4.9 TOTAL (transferred to page 3) ➤

Income year 1.7.2004 to 30.6.2005

Rs only

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use

Income year 1.7.2004 to 30.6.2005							Rs only	For office use
TOTAL (transferred from page 2) ➤								
4.10	Emoluments	<i>Original of Statement of Emoluments and Tax Deduction should be attached</i>						
	Employer's name							
	PAYE Empl. Regn No.						Rs	
4.10.1	Salary, wages, overtime pay, fees, commissions, etc.	...	...	.....	.....	.....
4.10.2	Retirement pension	...	...	.....	.....	.....
4.10.3	Total emoluments	...	...	.....	.....	.....
4.10.4	<u>Less:</u> Expenditure applicable to members of recognised professional bodies (see note 1.1 in the "Notes")	...	...	.....	.....	.....
4.10.5	Net emoluments							
5	TOTAL INCOME ➤							
6	LOSSES	(See Note 2 in the "Notes")					Rs	
6.1	Losses incurred in the year (To attach details)						.....
6.2	Losses brought forward from previous year						.....
6.3	Total						.....
6.4	Deduct either total at 6.3 or amount at 4.9 whichever is the lesser							
6.5	Loss carried forward (Total at 6.3 less amount at 6.4) : Rs .....						.....
7	NET INCOME ➤							
Complete section 19 on page 4 before completing sections 8 to 18								
8	Deduct : Total personal reliefs and deductions at section 19.23 on page 4 ➤							
9	CHARGEABLE INCOME ➤							
10	CALCULATION OF TAX							
			Chargeable Income (Rs)	Rate %	Tax (Rs only)			
	First	Rs 25,000		10				
	Next	Rs 25,000		20				
	Next	Rs 450,000		25				
	Remainder			30				
	TOTAL					TOTAL TAX ➤		
11	TAX CREDITS	<i>Attach receipts and certificates.</i>					Rs	
11.1	Foreign tax credit						.....
11.2	Adjustment of tax on share of income from société engaged in international business activity						.....
11.3	Deduct total tax credits ➤							
12	BALANCE AFTER TAX CREDITS ➤							
13	SPECIFIED MAURITIAN/EXPATRIATE STAFF RELIEF (see note 5 in the "Notes")							
13.1	Deduct 50% of tax on qualifying emoluments ➤							
14	BALANCE AFTER RELIEF AT 13.1 ➤							
15	TAX WITHHELD UNDER PAYE AND PAID UNDER CPS						Rs	
15.1	Tax withheld under PAYE(as per Statement of Emoluments and Tax Deduction).....							
15.2	Tax paid under CPS							
15.3	Deduct total ➤							
16	BALANCE ➤							
17	PENALTY	If applicable, add penalty for –					Rs	
17.1	Late submission of return						.....
17.2	Underpayment of tax under CPS						.....
17.3	Late payment of tax						.....
17.4	Enter total ➤							
18	TAX PAYABLE/TAX PAID IN EXCESS (Delete as appropriate) ➤							
<i>Now complete section 3 on page 1.</i>								

Income year 1.7.2004 to 30.6.2005

Rs only

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19 PERSONAL RELIEFS AND DEDUCTIONS

Important: You are required to attach, where applicable, the appropriate original receipts/certificates for the reliefs and deductions claimed. Otherwise, your claim will be disallowed.

19.1	Emoluments relief (15% of amount shown at 4.10.5 - Max. Rs 125,000) ... ..	.....
19.2	Agricultural income relief (15% of amount shown at 4.2.7 - Max. Rs 100,000) ... ..	.....
19.3	Retirement pension relief (Enter retirement pension stated at 4.10.2 - Max. Rs 75,000) ... ..	.....
19.4	Basic personal deduction (Rs 80,000) ... ..	.....
19.5	Deduction for dependent spouse (Rs 65,000) ... ..	.....
19.6	Deduction for dependent children and school fees (See note 3.3 in the "Notes") ... ..	.....

Name of children	Date of birth	Name of educational institution	Deduction for children (Rs)	Deduction for school fees (Rs)

19.7 Deduction for handicapped persons (See note 3.4 in the "Notes")

Name of handicapped persons	Date of birth	Relationship	National Identity No.

19.8 Alimony and maintenance (Paid to _____)

19.9 Relief for pension contribution (NPF, FPS etc.)

19.10 Interest relief (See note 3.7 in the "Notes")

(i)	prior to 1 June 1996	Rs
(ii)	on or after 1 June 1996	Rs
(iii)	on or after 1 July 1999	Rs

Enter total ➤

19.11 Investment relief (See note 3.8 in the "Notes")

• 40% of investments/contributions made in the year Rs

• Excess relief brought forward from last year Rs

Enter total (Max. Rs 50,000) ➤

State amount of any excess carried forward Rs

19.12 Investment in retirement savings scheme (Max. Rs 50,000)

19.13 Deduction for medical expenses (See note 3.10 in the "Notes")

State amount of any excess carried forward Rs

19.14 Donations to charitable institutions (Max. Rs 40,000)

19.15 Deduction for contribution to the National Solidarity Fund and Prime Minister's Children's Fund

19.16 Deduction for expenditure incurred on education and training for self (Max. Rs 50,000)

19.17 Relief for life insurance premium (Max. Rs 80,000)

On joint life insurance policy with spouse, state: (i) total premium paid Rs.....

(ii) amount claimed by you under this section Rs.....

Enter total ➤

SAVINGS RELIEF (deduction under 19.18 to 19.20)

Rs

19.18 Premium on personal pension scheme

19.19 Premium on retirement annuity

19.20 Contribution to medical scheme and for ambulance services

Name of scheme _____

19.21 Total

19.22 Savings Relief is either total at 19.21 or 20% of net income at 7 on page 3, whichever is the lesser

19.23 **Total personal reliefs and deductions (transfer to section 8 on page 3) ➤**