



**MAURITIUS REVENUE AUTHORITY**

(The Income Tax Act 1995)

**Year of Assessment 2006-2007**

(Income for the Year 1 July 2005 to 30 June 2006)

**ANNUAL INCOME TAX 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 Director-General, MRA not later than 30 September 2006 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 2006**

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 2005 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 2006.

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.**

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

**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 Director-General, MRA. 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 OFFICE USE**

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

## Income year 1.7.2005 to 30.6.2006

Rupees only

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 <b>Less</b> Cost of sales		.....
4.1.3 <b>Gross profit</b>		.....
4.1.4 <b>Add</b> Other income		.....
4.1.5 <b>Less</b> Business expenses		.....
4.1.6 Net profit per accounts		.....
4.1.7 <b>Add:</b> Non-allowable expenses	.....	
4.1.8 Income not included in profit & loss account	.....	.....
4.1.9 <b>Less</b> Allowable items		
4.1.10 <b>Net income from trade, business and profession</b> (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 <b>Add</b> Amount transferred from 4.4.3 ... ..		
4.2.4 Total ... ..		
4.2.5 <b>Less</b> 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 <b>Total net rent</b>		⇒
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 <b>Less</b> Interest included in 4.5.1		
4.4.3 <b>Less</b> Agricultural income transferred to 4.2.3		
4.4.4 Balance ... ..	(A)	(B)
4.4.5 <b>Net income from Resident Société/Succession [(A)+(B)]</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 1.7.2005 to 30.6.2006

Rupees only

Income year 1.7.2005 to 30.6.2006										Rupees only
<b>TOTAL ( transferred from page 2 )</b> ⇨										
<b>4.10</b>	<b>Emoluments</b>	<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")	...	...	...	...	...	...	...	...	.....
<b>4.10.5</b>	<b>Net emoluments</b>									⇨
<b>5</b>	<b>TOTAL INCOME</b> ⇨									
<b>6</b>	<b>LOSSES</b>	(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									.....
<b>6.4</b>	<b>Deduct either total at 6.3 or amount at 4.9 whichever is the lesser</b>									⇨
6.5	Loss carried forward (Total at 6.3 less amount at 6.4) : Rs .....									
<b>7</b>	<b>NET INCOME</b> ⇨									
<b>Complete section 19 on page 4 before completing sections 8 to 18</b>										
<b>8</b>	<b>Deduct : Total personal reliefs and deductions at section 19.23 on page 4</b> ⇨									
<b>9</b>	<b>CHARGEABLE INCOME</b> ⇨									
<b>10</b>	<b>CALCULATION OF TAX</b>									
				Chargeable Income (Rs)	Rate %	Tax (Rs only)				
	First	Rs 25,000			10					
	Next	Rs 25,000			20					
	Next	Rs 450,000			25					
	Remainder				30					
	<b>TOTAL</b>								<b>TOTAL TAX</b>	⇨
<b>11</b>	<b>TAX CREDITS</b>	<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									.....
<b>11.3</b>	<b>Deduct total tax credits</b>								⇨	
<b>12</b>	<b>BALANCE AFTER TAX CREDITS</b> ⇨									
<b>13</b>	<b>SPECIFIED MAURITIAN/EXPATRIATE STAFF RELIEF</b> (see note 5 in the "Notes")									
13.1	<b>Deduct 50% of tax on qualifying emoluments</b>								⇨	
<b>14</b>	<b>BALANCE AFTER RELIEF AT 13.1</b> ➤									
<b>15</b>	<b>TAX WITHHELD UNDER PAYE AND PAID UNDER CPS</b>									Rs
15.1	Tax withheld under PAYE(as per Statement of Emoluments and Tax Deduction).....									.....
15.2	Tax paid under CPS									.....
<b>15.3</b>	<b>Deduct total</b>								⇨	
<b>16</b>	<b>BALANCE</b> ➤									
<b>17</b>	<b>PENALTY</b>	<b>If applicable, add penalty for –</b>								Rs
17.1	Late submission of return									.....
17.2	Underpayment of tax under CPS									.....
17.3	Late payment of tax									.....
<b>17.4</b>	<b>Enter total</b>								⇨	
<b>18</b>	<b>TAX PAYABLE/TAX PAID IN EXCESS (Delete as appropriate)</b> ⇨									
Now complete section 3 on page 1.										

## Income year 1.7.2005 to 30.6.2006

Rupees only

**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 135,000) ... ..	.....
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 85,000) ... ..	.....
19.5	Deduction for dependent spouse (Rs 85,000) ... ..	.....
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) ⇨

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

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

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)**

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) ⇨**