

TAN :

SURNAME : _____

OTHER NAMES : _____

STREET: _____

LOCALITY: _____

VILLAGE/ TOWN: _____



(The Income Tax Act)

Year of Assessment 2014

(Income for the Year 1 January 2013 to 31 December 2013)

ANNUAL INCOME TAX RETURN — INDIVIDUAL

Applicable to an individual in receipt of employment income as main source of income.

THE RETURN SHOULD REACH MRA AT LATEST ON 1 APRIL 2014

ELECTRONIC FILING - Please file your return electronically on MRA website <http://www.mra.mu>

I DECLARATION (Complete this section after filling in sections 2 to 22)

I hereby declare that the income, deductions, tax credits and other particulars in this return are true, correct and complete.

Signature: _____ Date: _____ Email address: _____

Phone no. - Fixed: - Mobile:

National Identity Card No.

PAYMENT OF TAX

I hereby tender the sum of:

- Rs being income tax payable
- Rs being NPF amount payable
- Rs being NSF amount payable.

Cheque should be crossed and made payable to the Director-General, Mauritius Revenue Authority. Write full name and Tax Account Number on verso of cheque.

REFUND OF TAX

I hereby apply for the refund of Rs..... being income tax paid in excess in accordance with section 21 of this return.

(Any amount of income tax paid in excess cannot be set off against any NPF/ NSF amount payable).

2 EMOLUMENTS Original of Statement of Emoluments and Tax Deduction should be attached (See Note 1) Rupees only

	PAYE Employer Registration Number	Emoluments (net of exempt income)	Tax withheld under PAYE	
2.1				
2.2				
2.3				
2.4				
2.5				
2.6				
2.7				
2.8				
2.9				
2.10				
2.11	Total Emoluments			
2.12	Less: Expenditure incurred wholly, exclusively and necessarily in the performance of the duties of the office (attach details)			
2.13	NET EMOLUMENTS (Line 2.11 less line 2.12)			

3 BASIC RETIREMENT PENSION (See Note 2)

3.1 Basic retirement pension (Old age pension)

4 INTEREST INCOME (See Note 3)

4.1 Interest income

5 OTHER INCOME

5.1 Other income (Please specify.....)

6 TOTAL (Carried forward to page 2)

6	TOTAL (Brought forward from page 1) ➤					
7	EXEMPT INCOME (SELF) AND INCOME OF DEPENDENTS (See Note 4)					
7.1	Exempt Income (Self)					
	Exempt dividends (Rs)	Exempt interest (Rs)	Other exempt income (Rs)			
7.1.1						
7.2	Income of Dependents					
		1 st Dependent	2 nd Dependent	3 rd Dependent	Total	
7.2.1	Net income and exempt income (Rs)					
7.2.2	Less: Exempt dividends (Rs)					
7.2.3	Less: Exempt interest (Rs)					
7.2.4	Less: Other exempt income (Rs)					
7.2.5	Balance					➤
8	NET INCOME (Lines 6 + 7.2.5) ➤					
9	INCOME EXEMPTION THRESHOLD (IET) (See Note 5)					
9.1	Were you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>					
9.2	Has your spouse claimed IET in respect of category B, C, D or F in his/her annual income tax return?					
	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Not Applicable <input type="checkbox"/>			
	If the above is Yes or No, insert spouse TAN <input type="text"/>					
9.3	IET Allowable					
					Tick (✓) only one box	
9.3.1	Category A	Individual with no dependent	Rs. 270,000	<input type="checkbox"/>		
9.3.2	Category B	Individual with one dependent	Rs. 380,000	<input type="checkbox"/>		
9.3.3	Category C	Individual with two dependents	Rs. 440,000	<input type="checkbox"/>		
9.3.4	Category D	Individual with three dependents	Rs. 480,000	<input type="checkbox"/>		
9.3.5	Category E	Retired or disabled person with no dependent	Rs. 320,000	<input type="checkbox"/>		
9.3.6	Category F	Retired or disabled person with one dependent	Rs. 430,000	<input type="checkbox"/>		
9.4	Enter Income Exemption Threshold ➤					
9.5	Particulars of Dependents					
		Name	Date of Birth DD-MM-YYYY	Relationship	Total Income (including exempt income)	Please tick (✓) if entitled to additional exemption for undergraduate course
9.5.1	1st					<input type="checkbox"/>
9.5.2	2nd					<input type="checkbox"/>
9.5.3	3rd					<input type="checkbox"/>
10	ADDITIONAL EXEMPTION (Not allowable if net income at section 8 plus total exempt dividends and interest (self and dependents) exceed Rs 2 million) (See Note 6)					
10.1	Additional Exemption in respect of dependent child pursuing undergraduate course					
		Name of child	Educational Institution attended		Additional Exemption	
10.1.1	1st					
10.1.2	2nd					
10.1.3	3rd					
10.2	Total Additional Exemption ➤					

11	RELIEF FOR MEDICAL OR HEALTH INSURANCE PREMIUM (See Note 7)				
11.1		Name of insured	Date of Birth DD-MM-YYYY	Relationship	Premium allowable
	11.1.1				
	11.1.2				
	11.1.3				
	11.1.4				
11.2	Total Medical Insurance Relief ➤				
12	INTEREST RELIEF ON SECURED HOUSING LOAN (Not allowable if net income at section 8 plus total exempt dividends and interest (self and dependents) exceed Rs 2 million) (See Note 8)				
12.1		Bank/Lending Institution Code	Certificate Number	Interest Paid (Rs only)	
	12.1.1				
	12.1.2				
12.2	Total Interest Relief ➤				
13	TOTAL EXEMPTION AND RELIEF (Lines 9.4 + 10.2 + 11.2 + 12.2) ➤				
14	CHARGEABLE INCOME (Line 8 less line 13) ➤				
15	CALCULATION OF TAX (See Note 10)				
	15.1	Tax - 15 % of chargeable income at 14 above ➤			
16	TAX CREDIT (See Note 11)				
	16.1	Deduct foreign tax credit ➤			
17	BALANCE AFTER TAX CREDIT ➤				
18	TAX WITHHELD UNDER PAYE AND TDS (See Note 12)				
	18.1	Total tax withheld under PAYE (as per Statement of Emoluments and Tax deduction)			
	18.2	Tax withheld on interest income			
	18.3	Enter total ➤			
19	BALANCE (Line 17 less line 18.3) ➤				
20	PENALTY AND INTEREST (See Note 14) If applicable, add Rs only				
	20.1	Penalty for late submission of return			
	20.2	Penalty for late payment of tax			
	20.3	Interest for late payment of tax			
	20.4	Enter total ➤			
21	TAX PAYABLE / TAX PAID IN EXCESS (Delete as appropriate) ➤				

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**CONTRIBUTION TO NATIONAL PENSIONS FUND AND NATIONAL SAVINGS FUND - YEAR 2013
IN RESPECT OF PERSONS EMPLOYED IN THE DOMESTIC SERVICE WHETHER ON A FULL-TIME OR PART-TIME BASIS**

This section should be filled in where the monthly salary in respect of all employees was constant throughout the whole income year 2013.

In case the monthly salary of an employee has not been the same throughout the year or any employee has not been employed for the whole year, the "NPF/NSF Contributions Form" should be filled in. The Form can be downloaded from MRA website under "Downloadable forms" or can be obtained at MRA Head Office. The "NPF/NSF Contributions Form" duly filled in should be submitted together with this return.

Employer Registration Number :

TAN :

Details of employee

Serial No.	Surname	Other Names	NIC Number	Yearly salary excluding End of Year Bonus	Yearly NPF Contribution		Yearly NSF Contribution	
					Employer	Employee	Employer	Employee
1								
2								
3								
4								
5								
Subtotal								
Total NPF/NSF contribution								
Surcharge for late payment								
Total NPF/NSF contribution and surcharge								

Please refer to Note 15 for explanations on how to complete this section.