

FILING AND PAYMENT OF CPS STATEMENT OF INCOME BY SELF-EMPLOYED INDIVIDUALS

The Mauritius Revenue Authority hereby informs self-employed individuals that the due date for the submission of CPS Statement and payment of tax for quarter ended 30 September 2021 is **Wednesday 29 December 2021**.

Exceptionally, where a self-employed individual has been unable to submit the Statement and pay the tax payable by **29 December 2021**, no penalty for late submission or late payment will be applied provided the Statement is submitted and the tax due is paid by **Monday 31 January 2022**. The necessary facility is available on MRA website www.mra.mu.

It may be recalled that CPS Statement of Income should be submitted by every self-employed individual deriving business income (including income from profession, vocation or occupation) and rental income where:

- (i) the gross income falling under CPS for the income year ended 30 June 2021 exceeded Rs 4 million; and
- (ii) the tax payable on the chargeable income exceeds Rs 500.

For further information, self-employed individuals may visit MRA's website: www.mra.mu or phone the MRA helpdesk on **207 6000** during office hours.