

SELF-EMPLOYED INDIVIDUALS: SOCIAL CONTRIBUTION RETURN & ANNUAL INCOME TAX RETURN

The Mauritius Revenue Authority (MRA) informs all Self-Employed individuals that they are required to submit -

- (i) a **Social Contribution Return** and pay the Social Contribution; and
- (ii) an **Annual Income Tax Return** and pay the income tax payable, if any.

1. Social Contribution

The rates applicable for Self-Employed individuals are as follows –

Net Income of the Self-Employed for the month	Social Contribution payable for the month
Not Exceeding Rs 10,000	Rs 150
Exceeding Rs 10,000 but not exceeding Rs 50,000	1.5% of 90% of the net income for the month Minimum payable – Rs 150
Exceeding Rs 50,000	3% of 90% of the net income for the month

Self-Employed individuals are required to submit the Social Contribution Returns monthly and at the same time pay the Social Contribution payable. The Social Contributions, with respect to a month, are required to be paid not later than the end of the following month.

Self-Employed individuals may also opt to submit the Social Contribution Return and pay the Social Contribution with respect to a financial year on an **Annual Basis** by 31 July of that financial year.

2. Annual Income Tax Return

All Self-Employed individuals are required to submit by **15 October** of every year an Annual Income Tax Return.

A **Standard Income Tax Return** is required to be submitted by a Self-Employed where -

- his annual total net income exceeded Rs 325,000; or
- his annual gross income from business, exceeded Rs 2 million; or
- tax has been deducted under Pay As You Earn (PAYE) or Tax Deduction at Source (TDS); or
- he has a chargeable income or is subject to Solidarity Levy.

A **Simplified Income Tax Return** may be submitted where the Self-Employed do not fall in the above category.

Self-Employed individuals who have not yet submitted their Social Contribution Return or Annual Income Tax Return are kindly requested to submit same at the earliest.

The necessary facilities for the submission of the above returns and to effect the necessary payments are already available on MRA website: www.mra.mu.

The MRA also informs all Self-Employed individuals that failure to submit the Social Contribution or Annual Income Tax Returns and failure to pay the Social Contribution or Income Tax may result into a disqualification for any financial assistance that may otherwise be payable to the Self-Employed.

For further information, kindly visit MRA website: www.mra.mu, or phone MRA helpdesk on **207 6000** during working hours.