

INDIVIDUAL INCOME TAX e-FILING SEASON 2022 Deadline for e-Filing & e-Payment

The Mauritius Revenue Authority (MRA) wishes to thank all taxpayers who have already submitted their income tax returns and effected their payment of tax, if any.

DUE DATE

Individual taxpayers who have not yet submitted their income tax returns are hereby informed that the deadline for the submission of return and payment of tax, if any, is **Monday 17 October 2022**.

ASSISTANCE FOR FILING OF INCOME TAX RETURNS

Individuals who require assistance for the filing of their income tax returns may avail themselves of the following facilities:

➤ **MRA e-Appointment facility**

The facility will be available as follows:

- **Saturday 15 October 2022, between 9.00 am to 4 pm,**
- **Sunday 16 October 2022, between 9.00 am to 4 pm, and**
- **Monday 17 October 2022 between 9.00 am to 7 pm.**

This facility is available on MRA website www.mra.mu where taxpayers may reserve a time slot on a particular day, at their convenience. Assistance to file their income tax return will be provided through a **WhatsApp Video Call** on the day and time of the appointment.

➤ **Help-Desk Service**

Individual taxpayers may phone on 207 6000 for assistance and this facility will be available as follows:

- **Saturday 15 October 2022, between 9.00 am to 4 pm,**
- **Sunday 16 October 2022, between 9.00 am to 4 pm, and**
- **Monday 17 October 2022 between 9.00 am to 8 pm.**

➤ **Customer Service Centre**

Individuals who are unable to use the above facilities may call at the MRA Customer Service Centre for assistance during working hours. The assistance will, exceptionally, be available from 8.45 am to 8 pm on Monday 17 October 2022.

e-SURVEY: TAXPAYER SATISFACTION SURVEY

With a view to continually improve its services; the MRA is conducting a survey, for the fifth year in a row, alongside the e-Filing exercise. Taxpayers are kindly requested to participate in same after filing their income tax returns. They will automatically participate in a draw and may win up to Rs. 25,000.

PENALTY AND INTEREST

➤ **Penalty for late submission of return**

Every person who is required to electronically submit a return, and who fails to do so, shall be liable to pay a penalty of Rs. 2,000 per month, until the time the return is submitted, up to a maximum of Rs. 20,000. However, where the person is a small enterprise having an annual turnover not exceeding 10 million rupees, or an individual who is not in business, the maximum penalty is Rs. 5,000.

➤ **Penalty for late payment of tax**

A penalty of 5 per cent is applicable on the amount of tax due in case of late payment. However, where the person is a small enterprise having an annual turnover not exceeding 10 million rupees or an individual who is not in business, the rate of penalty is 2 per cent.

➤ **Interest on late payment of tax**

In case of late payment, the interest applicable is 0.5% of the balance of tax due for each month or part of the month during which the tax remains unpaid after the due date.

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