

## Individual Income Tax Returns

### e-Filing Season 2024



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# EDITORIAL NOTE

The month of August marks the launch of Individual Income Tax Returns, with expectations of approximately 300,000 e-filings during the 2024 e-filing season. This noteworthy trend in voluntary tax compliance is highlighted by the 276,936 electronic filings recorded in 2023, representing a 17.1% increase from the previous year's 236,438 filings. This growth in tax compliance reflects a strong sense of civic engagement and fiscal responsibility among the citizens of the Republic of Mauritius.

Tax revenue is essential for funding socio-economic development projects, such as road infrastructure and free medical services in public hospitals. MRA has adopted a forward thinking approach by incorporating technology into its operations. The issuance of income tax refunds within ten days for 95% of cases highlights MRA's efficiency and commitment to taxpayer service. MRA's continuous improvement in both revenue collection and the provision of financial assistance schemes reinforces its status as an indispensable partner in Mauritius's journey toward sustained economic growth and social equity.

In today's digital age, internet accessibility has become a crucial element for empowering youth and fostering technological innovation. The latest digital facility offered to Mauritians is the implementation of the Free Monthly Mobile Data Package scheme for young people. This platform, accessible at [www.mra.mu](http://www.mra.mu), helps individuals aged 18-25 in applying for free mobile data.

As Nelson Mandela once said, "Education is the most powerful weapon which you can use to change the world." Providing young people with access to the internet equips them with the tools they need to educate themselves, innovate, and transform their communities. Internet connectivity is not just a convenience; it is a vital resource that opens doors to knowledge, creativity, and collaboration. By leveraging technology, today's youth can become the leaders and change-makers of tomorrow, driving progress and making a profound impact on society.

**Stay tuned for more initiatives from MRA as they continue to evolve and adapt to the needs of a changing economic landscape.**

Happy reading!

*Editorial team*

## Disclaimer

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## e-Filing Season 2024:

# INDIVIDUAL INCOME TAX RETURNS E-FILING SEASON 2024

- Around 300,000 returns expected
- Deadline: Tuesday 15 October 2024

### Growth in the number of Returns filed

For the e-filing season of 2023, 276,936 individuals filed their tax returns electronically, representing an increase of 17.1% from the previous year's total of 236,438 e-filings. The growth observed from 2022 to 2023 reflects a commitment to fiscal responsibility and civic engagement, driven by voluntary tax compliance. Furthermore, around 300,000 returns are expected during the e-filing season of 2024.

On Thursday, August 29, 2024, the Mauritius Revenue Authority (MRA) launched the e-Filing Season for Individual Income Tax Returns for the year 2024. Individual taxpayers are required to file their Individual Income Tax Returns and make any necessary payments by **Tuesday, October 15, 2024**.

### Submission of Individual Income Tax Return

Taxpayers can conveniently submit their Income Tax Returns and make necessary tax payments through MRA's website: [www.mra.mu](http://www.mra.mu). This online platform is designed to streamline the process, allowing individuals to complete their tax obligations quickly and efficiently from the comfort of their homes.

Individual taxpayers will have to use their User ID (NID or NCID or TAN) and Password to file their income tax return.

### A Standard Tax Return

**A standard tax return is required to be submitted by every individual who during the income year ended 30 June 2024:**

1. derived net income which exceeds Rs. 390,000;
2. or derived gross income from business exceeding Rs. 2 million;

3. or derived emoluments in respect of which PAYE has been withheld;
4. or derived income which has been subject to Tax Deduction at Source (TDS);
5. or had a chargeable income.

### A Simplified Tax Return

All self-employed individuals are required to submit an income tax return and pay the tax, if any, in accordance with the return. Self-employed individuals who are not required to submit a Standard Tax Return should submit a Simplified Tax Return.


### Assistance for filing and submission of Individual Income Tax Returns

**Taxpayers can conveniently file their Individual Income Tax Returns without the need to visit MRA office in person. To make the process easier, numerous assistance options are available. These include online filing services, where taxpayers can submit their returns electronically from the comfort of their homes. Additionally, MRA provides helpful resources such as guides and FAQs on its website. For those who may need further support, the following assistances are available.**

1. **e-Appointment** - This facility is available on MRA website and allows taxpayers to 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.
2. **MyRA** - Last year, MRA introduced MyRA, a virtual assistant configured to assist individual taxpayers on a 24/7 basis, on its website. The aim of this facility is to provide information to individuals on income tax in view of filing their income tax return. This year also MyRA is available to assist taxpayers.

NEW

## ▶ Individual Income Tax Returns e-Filing Season 2024



## e-Filing Season 2024:

# LIST OF COMMON ERRORS AND OMISSIONS

It has been noted that taxpayers often make several common errors when submitting their Individual Income Tax Returns. Additionally, some may overlook essential documents or fail to report all sources of income, which can lead to discrepancies. Taxpayers are encouraged to take extra care in reviewing their submissions thoroughly and to be mindful of the following errors and omissions to avoid inconsistencies.

### 1. Claim for deduction in respect of dependent child is wrongly made where:

- i. Both spouses claim dependent(S) in their respective return. This is not allowed. Only one spouse is allowed to claim the deduction.
- ii. Divorced/separated parents claim relief in respect of the same dependent in their respective return;
- iii. Where the child is over 18 years but is not pursuing full time education.

### 2. Claim for additional exemption is wrongly made in respect of a child following undergraduate or postgraduate course

- i. where the tuition fees are below Rs 34,800 for a child following an undergraduate or postgraduate course in Mauritius;
- ii. where the course is not an undergraduate or postgraduate course but rather a Certificate or Diploma course;
- iii. Claims cannot be made for courses that are not full-time.

### 3. Relief in respect of housing loan interest is wrongly claimed where:

- i. the interest paid is not in respect of a housing loan;
- ii. the loan is not secured by mortgage or fixed charge;
- iii. where the income of either spouse exceeds Rs 4 million.;

4. **Claim for dependent spouse wrongly made: A deduction for dependent spouse is not allowable where the taxpayer is not married. The taxpayer should be able to submit a copy of civil or religious marriage certificate, when so required, to substantiate that he/she is married.**

### 5. Non-declaration/under declaration of certain Income that are taxable:

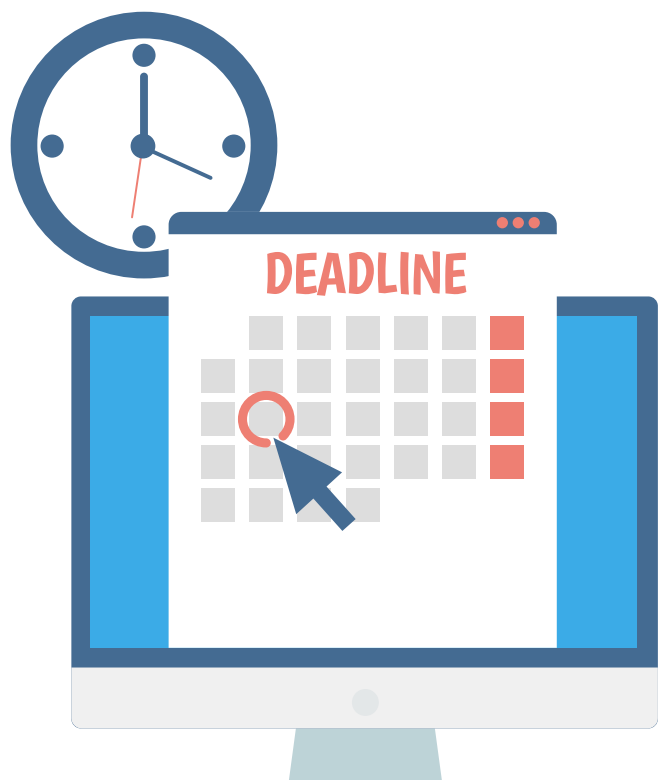
Examples:

- i. Invigilation and other fees e.g. fees from MES;
- ii. Board Director or Board Member Fees.
- iii. Old age pension and any other pension received from Ministry of Social Integration, Social Security and National Solidarity;

### 6. Users do fill in a return but fail to submit it to MRA

- i. After completing the return and printing of a copy, the user forgets to press submit button before logging out.
- ii. To ensure that you have submitted your return, ensure that you receive an acknowledgement ID.

The Mauritius Revenue Authority encourages taxpayers to submit their Individual Income Tax Returns electronically to enhance efficiency and save time. Taxpayers are reminded that the deadline for submission is **October 15, 2024**. Failure to submit returns by this date will result in the imposition of penalties and interest on late submissions and late tax payments.



## e-Filing Season 2024:

- **Penalty for late submission of return (PLS)**

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 (PLP)**

A penalty of 5 per cent of the amount of tax is payable 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 (Interest)**

In case of late payment, enter 0.5% of the balance of tax payable at section 34 for each month or part of the month during which the tax remains unpaid after the due date.

- **Basis of taxation (sections 4 and 5)**

Mauritius runs a self-assessment system. A resident of Mauritius is taxable on worldwide income, except an individual whose foreign source income is taxable only if it is remitted to Mauritius.

- **Tax year**

A person is taxable in a year of assessment in respect of income derived in the preceding year (income year).



# FINANCIAL SUPPORT INITIATIVES:

## Financial Support to Employers: Wage Relativity Adjustment

The Mauritius Revenue Authority (MRA) has put in place a new online system to streamline the payment of Wage Relativity Adjustments. This endeavour follows Government decision aimed at addressing wage disparities and ensuring fair compensation for workers across the Republic of Mauritius.

### Eligible Employers

The financial assistance is available to the following categories of employers for the months of July 2024 to June 2025 in respect of their full-time and part-time employees:

1. Export Oriented Enterprises (EOEs);
2. Manufacturing Enterprises (MEs) whose annual turnover for the year of assessment 2022/2023 did not exceed Rs. 500 million;
3. Small and Medium Enterprises (SMEs) whose annual turnover for the year of assessment 2022/2023 did not exceed Rs. 100 million.

EOEs would be eligible for financial support of 100% of the Wage Relativity Adjustment payable to its full-time employees whose basic wage for the month of January 2024 did not exceed Rs 20,000.

Manufacturing Enterprises and SMEs facing financial difficulties and which are currently eligible to a financial support of 100% or 50% of the salary compensation 2024 would also be eligible for financial support of 100% or 50% of the Wage Relativity Adjustment payable to its full-time employees whose basic wage for the month of January 2024 did not exceed Rs 20,000.

For part-time workers, the financial support will be provided where the basic wage of the employee for the month of January 2024 did not exceed Rs 10,000.

For employees who take up employment after the beginning of January 2024, the employer will be eligible for the financial support where the monthly basic wage, excluding the Wage Relativity Adjustment, for the month in which the employee takes up employment does not exceed Rs 20,000 for a full-time employee and Rs 10,000 for a part-time employee.

For detailed information regarding the eligibility criteria and the quantum of financial assistance available, employers can visit MRA's official website at

## Free Monthly Mobile Data Package for Youth

MRA has been entrusted with the responsibility to provide a digital platform to allow eligible youth to submit an online application for the Free Monthly Mobile Data package.

As from 1<sup>st</sup> September 2024, citizens aged 18 to 25 years will benefit from a free monthly mobile data package. Eligible young people are thus invited to apply electronically via a platform set up by the Mauritius Revenue Authority on its website [www.mra.mu](http://www.mra.mu) to avail of the free monthly mobile data package from their respective internet service providers. This initiative is a part of the Government's Budget Speech for 2024-2025, which emphasized the importance of digital accessibility for the youth.

To qualify for the Free Monthly Mobile Data package, applicants must meet the following criteria: they must be a citizen of Mauritius, a resident of Mauritius, and aged between 18 and 25 years during the month for which they are applying for the package.

Users will need to provide their National ID (NID) and the mobile phone number where they wish to receive the data package. The free mobile data package will automatically renew each month for as long as the subscriber remains eligible.

Eligible youths who are not able to submit their online applications are requested to send an email on [fsu@mra.mu](mailto:fsu@mra.mu)

The launching ceremony, officiated by the Honourable Prime Minister, Mr. Pravind Kumar Jugnauth, took place on 31 August 2024 at Tribeca Mall. The event was attended by several ministers, parliamentary private secretaries, and members of parliament, along with other distinguished guests.

In his speech for the occasion, the Prime Minister indicated that approximately 100,000 young people would receive a monthly package of free internet access. He emphasized that this initiative reflected the Government's vision of helping youth thrive and reach their full potential in a fast-evolving digital world, where it is essential to remain relevant as technology advances rapidly.

# COLLABORATION BETWEEN MRA AND ATAF

## **Advanced Tax Audit Course: reinforcing the framework for conducting effective tax audits**

Learning is a lifelong process of keeping abreast of change. Embracing this philosophy, the Mauritius Revenue Authority (MRA) is committed to promoting professional development through a series of regular capacity-building programmes.

In line with this commitment, the Mauritius Revenue Authority (MRA) hosted the African Tax Administration Forum (ATAF) advanced tax audit course at the Integrated Customs Clearance Centre (ICCC) in Plaine Magnien, Mauritius, this month. This intensive course marked the final component of ATAF's blended tax audit programme, offering participants a deep dive into the intricacies of modern tax auditing practices.



*The objective of this course was to strengthen the participants' ability to deal with complex issues in tax audit.*

Designed for seasoned professionals in the field, the advanced course equipped 68 participants from thirteen countries including Botswana, Cote d'Ivoire, Lesotho, Malawi, Mauritius, Madagascar, Morocco, Rwanda, Seychelles, Sierra Leone, Somalia, Tanzania, and Zimbabwe, with a robust understanding of core tax principles, enhanced through real-world case studies. The course not only reinforced the framework for conducting effective tax audits but also prepared participants to adeptly navigate specific areas such as Value-Added Tax (VAT), Personal Income Tax (PIT), and Corporate Income Tax (CIT).

This advanced-level training was aimed at providing participants with a firm foundation in tax audits while allowing them to explore complex audit issues and specialized sectors. The curriculum emphasized the importance of sector-specific auditing techniques, ensuring that participants could effectively address the unique challenges posed by various economic activities.

The collaboration displayed during this course exemplifies our shared commitment to enhancing tax audit practices across Africa. By equipping tax professionals with targeted knowledge and skills, MRA is promoting a stronger tax administration framework that benefits all nations involved.

The blended tax audit programme is structured across three progressive levels—basic, intermediate, and advanced; each of which is examinable to validate participants' mastery of the material. This comprehensive approach ensures a clear path for professional development and competency in tax administration.



**The successful completion of this advanced course underscores MRA's dedication to building capacity within the African tax landscape and facilitating knowledge sharing among tax administrations across the continent.**

# MRA IN THE MEDIA

## In a bid to maintain proximity to its stakeholders, MRA tax officials participated in a Radio/TV programme.

Dr. Rakesh Thecka, Team Leader at the Mauritius Revenue Authority (MRA), participated in "Ekta," a popular Bhojpuri programme that aired on August 1st at 5 PM on the Mauritius Broadcasting Corporation (MBC). Hosted by Mr. Dharam Nunka, the programme broadcast on both MBC Radio and MBC TV, focused on various Financial Assistance Schemes, among other topics.

- **A one-off Pregnancy Care Allowance:** An allowance provided to encourage expecting mothers to systematically follow the required medical check-ups during their pregnancy. The allowance is payable after the completion of the 6th medical check-up by the expecting mothers.
- **Maternity Allowance:** Financial support offered to assist future mothers to cater for the cost of medical care, nutrients and supplements for the mothers, prior to birth and after birth of their child.
- **CSG Child Allowance:** An allowance specifically designed to support families with children, assisting in their well-being and development.
- **CSG School Allowance:** Aims at helping families cover the costs of their children's education, making quality education accessible to all.
- **e-EDF 2024/25:** The latest updates and information concerning the Employee Declaration Form (EDF) for the income year 2024/2025, providing clarity on Pay As You Earn (PAYE).

## Radio programmes on e-EDF

The Mauritius Revenue Authority's (MRA) radio programme plays a crucial role in promoting tax awareness by educating the public about tax obligations, rights, and the benefits of compliance. This initiative ultimately contributes to a more informed and responsible society.

On August 21, 2024, Mr. Chandraduth Lochun and Dr. Rakesh Thecka, both Team Leaders at the Taxpayer Education and Communication Department (TECD) of the MRA, participated in a radio program broadcast by MBC. The program focused on the Employee Declaration Form (e-EDF), an essential component of the tax compliance process.

MRA does not set a specific deadline for completing the e-EDF, as account closing dates can vary significantly between employers. Therefore, all employees,

regardless of their sector, must adhere to the deadlines established by their respective employers.

## EDF v/s e-Filing

It is important to understand the distinction between the Employee Declaration Form (EDF) and e-Filing. Completing the e-EDF does not constitute submitting a tax declaration form. The primary purpose of the Employee Declaration Form is to gather relevant information from employees, allowing employers to accurately calculate the amount of Pay As You Earn (PAYE) tax to be withheld from each employee's salary under the income tax system for the current financial year.

The e-EDF also includes critical information about various reliefs, deductions, and allowances for which employees may qualify, ensuring they receive the appropriate tax benefits. For added convenience, employees can submit their Employee Declaration Form electronically through the MRA's website: [www.mra.mu](http://www.mra.mu). This streamlined process aims to enhance compliance and create a smoother experience for both employers and employees.

## Below is a list of radio and TV programs:

### Mauritius

- 64 Radio Interventions
- 8 "One-minute radio Programmes" broadcast on Kool FM and MBC Radio
- 2 TV Interventions
- 2 TV Interventions Programmes

**Rodrigues** - 18 "One-minute radio Programmes" on Rodrigues FM





## EMPOWERING CONTRACTORS:

# MRA'S EDUCATIONAL INITIATIVE ON TAX COMPLIANCE

The Mauritius Revenue Authority (MRA) is dedicated to promoting a strong tax culture that endorses voluntary compliance among businesses and individuals. A significant step in this direction was the recent educational session organized in response to a request from the Association of Contractors.

On Tuesday, August 13, 2024, MRA officials, Mrs. P. Puholoo, Mr. E. Jannoo, and Mrs. J. Beeharry engaged with approximately 60 participants during an informative session held at SME Mauritius in Coromandel. The session began promptly at 9:00 AM, and ended at 13 P.M, providing contractors and business professionals with a valuable opportunity to deepen their understanding of essential tax obligations.

The agenda covered key topics crucial for effective tax compliance, enhanced by real-life examples that highlighted the practical implications of such compliance. Participants were apprised on Payroll Obligations, VAT Obligations, and Return Obligations, Income Tax, Corporate Tax, and Tax Deduction at Source.

This proactive tax education highlights MRA's commitment as both an authority and a partner in facilitating a compliant business community, as reflected in our tagline, *"Partners in Progress."*



## BORDER PROTECTION:

# MRA PURSUES ITS RELENTLESS FIGHT AGAINST DRUG TRAFFICKING

MRA pursues its relentless fight against drug trafficking

The Mauritius Revenue Authority (MRA) reaffirms its sustained commitment to combatting drug trafficking and illicit trade across the nation's borders. Recent drug seizures demonstrate its effectiveness of these efforts.

In 28 July 2024, MRA Customs Officers intercepted a suspected consignment from a courier service, leading to the seizure of four plastic bottles containing liquid synthetic drugs weighing a total of 3,977 grams, with an estimated street value of Rs. 60 million.



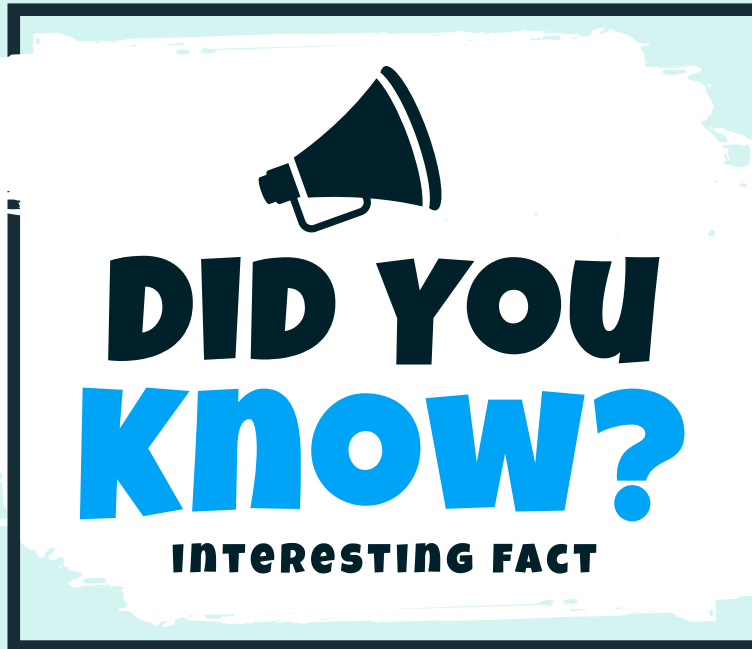
In another operation held on 12 August 2024, MRA seized approximately 3.03 kilograms of Hashish worth Rs. 15,150,000. This substantial haul was discovered in the registered luggage of a female French national who arrived in Mauritius.

In light of these serious offenses, MRA swiftly referred both cases to the Anti-Drug and Smuggling Unit (ADSU) for investigation and thorough inquiry. These actions reflect MRA's unwavering commitment to combating drug-related crimes and protecting the community from the pervasive threat of illegal substances.

Members of the public play a vital role in alerting authorities to suspected drug cases and illicit activities. We encourage everyone to report any suspicious activity through our MRA Stop Drug Platform, accessible at [www.mra.mu](http://www.mra.mu), or by calling the Hotline at 8958.

Together, we can safeguard our communities and uphold the integrity of our nation against the scourge of drug-related crime.





### Taxpayer Satisfaction Survey

As part of its ongoing commitment to enhance taxpayer experience, the Mauritius Revenue Authority (MRA) is once again facilitating the annual Taxpayer Satisfaction Survey (TSS). This initiative invites taxpayers to provide valuable feedback after completing their individual income tax returns. MRA seeks to understand the public's perspective on their interactions with the authority, aiming to continually improve services and address any concerns.

#### MRA invites all taxpayers to share feedback through TSS Survey

TSS is designed to gauge taxpayer satisfaction and gather insights regarding the efficiency, effectiveness, and transparency of the services offered by MRA. By participating in this survey, taxpayers can voice their opinions on various aspects of the tax system, including the ease of filing returns, the accessibility of information, and the overall quality of customer service.

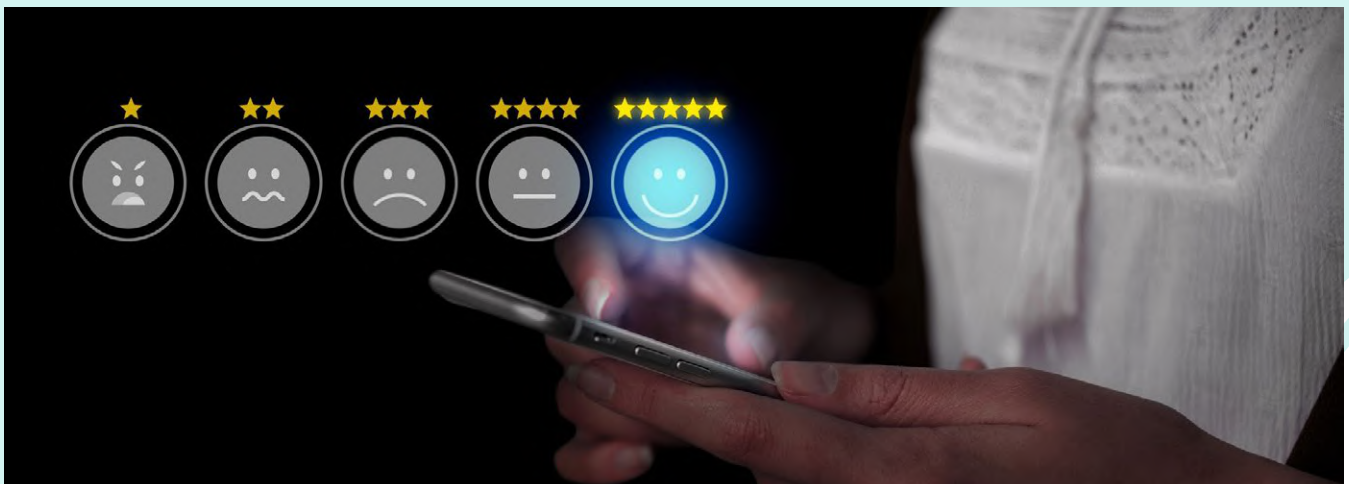
Feedback from the survey is crucial for MRA as it not only highlights areas of strength but also identifies opportunities for enhancement. The aim is to create a more taxpayer-centric environment where individuals feel valued and supported throughout the tax administration process.

#### How to participate?

Once taxpayers submit their income tax returns on MRA's official website, they will be directed to the survey link. By completing the survey, all taxpayers will automatically enter a draw with the chance to win one of three cash prizes. The winners will be announced at the end of October 2024, and the prizes include:

- **1<sup>st</sup> Prize: Rs. 25,000**
- **2<sup>nd</sup> Prize: Rs. 15,000**
- **3<sup>rd</sup> Prize: Rs. 10,000**

MRA wishes all participants good luck. Stay tuned for more updates on this survey.





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