

## INDIVIDUAL INCOME TAX RETURNS e-Filing Season 2023

The **Mauritius Revenue Authority (MRA)** informs individual taxpayers that the facilities to submit their Income Tax return and to effect payment of tax, if any, are available on **MRA Website: [www.mra.mu](http://www.mra.mu)**

### Submission of Individual Income Tax Returns

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

#### **a. A Standard Tax Return**

A standard tax return is required to be submitted by every individual who during the income year ended 30 June 2023:

1. derived net income which exceeds Rs. 325,000; or
2. derived gross income from business exceeding Rs. 2 million; or
3. derived emoluments in respect of which PAYE has been withheld; or
4. derived income which has been subject to Tax Deduction at Source (TDS); or
5. had a chargeable income.

#### **b. 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

#### • **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.

#### • **MyRA**

MRA has introduced **MyRA**, a virtual assistant configured to assist individual taxpayers on a 24/7 basis, on its website. The aim of this new facility is to provide information to individuals on income tax in view of filing their income tax return.

### Taxpayer Satisfaction Survey (TSS)

The MRA appeals to all taxpayers to participate in a Taxpayer Satisfaction Survey (TSS) after filling their individual income tax returns. The survey aims at receiving feedback from the public on the way they interact with the MRA.

Taxpayers participating in the TSS will automatically qualify themselves for a draw which will be effected at the end of October 2022. Three cash prizes of **Rs. 25,000**, **Rs. 15,000** and **Rs. 10,000** respectively will be awarded to the first three winners.

### Due Date

Individual Taxpayers are informed that they should file their individual income tax return and effect payment, if any, by Monday **16 October 2023**. To this end, the MRA encourages taxpayers not to wait until the last day to meet their fiscal obligations.

For further information, kindly visit MRA website: [www.mra.mu](http://www.mra.mu) or phone MRA helpdesk on **207 6000** during working hours.