

## INDIVIDUAL INCOME TAX RETURNS e-Filing Season 2024

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 Return

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 2024:

1. derived net income which exceeds Rs. 390,000; 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**

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.

### Taxpayer Satisfaction Survey (TSS)

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 MRA.

Taxpayers participating in the TSS will automatically qualify themselves for a draw which will be effected at the end of October 2024. 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 Tuesday 15 October 2024. To this end, 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.