

TAN :

SURNAME : _____

OTHER NAMES : _____

STREET : _____

LOCALITY : _____

VILLAGE/ TOWN : _____



(The Income Tax Act)
Year of Assessment 2013
 (Income for the Year 1 January 2012 to 31 December 2012)
ANNUAL INCOME TAX RETURN — INDIVIDUAL
 Applicable to an individual deriving income falling under Current Payment System(CPS) (i.e trade, business, profession, agriculture, rent) and from other sources.

THE RETURN SHOULD REACH MRA AT LATEST ON 1 APRIL 2013

ELECTRONIC FILING - Please file your return electronically on MRA website <http://www.mra.mu>

I DECLARATION (Complete this section after filling in sections 2 to 24)

I hereby declare that the income, deductions, tax credits and other particulars in this return are true, correct and complete.

Signature: _____ Date: _____ Email address: _____
 National Identity Card Number: Business Registration Number: Daytime phone number:

PAYMENT OF TAX

I hereby tender the sum of:
 - Rs being income tax payable
 - Rs being NPF amount payable
 - Rs being NSF amount payable.
Cheque should be crossed and made payable to the Director-General, Mauritius Revenue Authority. Write full name and Tax Account Number on verso of cheque.

REFUND OF TAX

I hereby apply for the refund of Rs..... being income tax paid in excess in accordance with section 23 of this return.
(Any amount of income tax paid in excess cannot be set off against any NPF/ NSF amount payable).

2 INCOME FALLING UNDER CPS

		Rs only	Rs only	Rs only
2.1 Trade, Business, Profession (See Note 1)				
2.1.1	Turnover/Sales		.....
2.1.2	Less: Cost of sales		.....
2.1.3	Gross profit		.....
2.1.4	Add: Other income		.....
2.1.5	Less: Business expenses		.....
2.1.6	Net profit per accounts		.....
2.1.7	Add: Income not included in profit & loss account	.....	
2.1.8	Non-allowable expenses	.....	
2.1.9	Less: Allowable items		.....
2.1.10	Net income from trade, business and profession		➤	
2.2 Agriculture (See Note 2)				
2.2.1	Gross receipts from agricultural activities		Rs	
2.2.2	Net income from agriculture		➤	
2.3 Rent				
2.3.1	Gross rent from property in Mauritius		Rs	
2.3.2	Net rent		➤	
2.4 Resident Société or Succession (See Note 3)				
2.4.1	Share of income from société		Rs	
2.4.2	Share of income from succession		Rs	
2.4.3	Net income from Resident Société/Succession		➤	
OTHER INCOME				
2.5 Royalty, Premium, Annuity and Charges				
2.5.1	Royalty Rs Premium Rs Annuity Rs Charges Rs			
2.5.2	Total royalty, premium, annuity and charges		➤	
2.6 From any other source in Mauritius including basic retirement pension (old age pension)				
	Net income from any other source		➤	
2.7 From outside Mauritius <i>Applicable to a resident of Mauritius</i>			Rs only	
2.7.1	Income remitted to Mauritius - Dividend		.....
2.7.2	- Rent		.....
2.7.3	- Interest		.....
2.7.4	- Other (please specify .....) )		.....
2.7.5	Net income from outside Mauritius		➤	
2.8	TOTAL (Carried forward to page 2)		➤	

2.8	TOTAL (Brought forward from page 1) ➤			
3	INTEREST INCOME (See Note 4)			
3.1	Interest income			
4	NET INCOME ➤			
5	INCOME OF DEPENDENTS (See Note 5)			
	<i>(Attach details of income)</i>			
5.1	Net income and exempt income (Rs)	1 st Dependent	2 nd Dependent	3 rd Dependent
5.2	Less: Exempt income (Rs)			
5.3	Less: Emoluments (Rs) (transferred to section 10)			
5.4	Balance (Rs)			
6	TOTAL ➤			
7	LOSSES (See Note 6) Rs only			
7.1	Losses incurred in the year (attach details)			
7.2	Losses brought forward from previous year			
7.3	Less: Losses lapsed (after 5 years)			
7.4				BALANCE ➤
7.5	Total (line 7.1 plus line 7.4)			
7.6	Deduct either total at section 7.5 or amount at section 6 whichever is the lesser ➤			
8	TOTAL ➤			
9	EMOLUMENTS (Self) <i>Original of Statement of Emoluments and Tax Deduction should be attached</i> (See Note 7)			
		PAYE Employer Registration Number	Emoluments	Tax withheld under PAYE
	9.1			
	9.2			
	9.3			
	9.4			
	9.5			
	9.6			
	9.7			
	9.8			
	9.9			
	9.10			
9.11	Total Emoluments			
9.12	Less: Expenditure incurred wholly, exclusively and necessarily in the performance of the duties of the office (attach details)			
9.13	NET EMOLUMENTS (9.11 less 9.12)			➤
10	EMOLUMENTS (Dependents) Amount transferred from section 5.3 ➤			
11	TOTAL NET INCOME ➤			
12	INCOME EXEMPTION THRESHOLD (IET) (See Note 8) Tick (✓) only one box			
12.1	Category A	- Individual with no dependent	- Rs. 270,000	<input type="checkbox"/>
12.2	Category B	- Individual with one dependent	- Rs. 380,000	<input type="checkbox"/>
12.3	Category C	- Individual with two dependents	- Rs. 440,000	<input type="checkbox"/>
12.4	Category D	- Individual with three dependents	- Rs. 480,000	<input type="checkbox"/>
12.5	Category E	- Retired or disabled person with no dependent	- Rs. 320,000	<input type="checkbox"/>
12.6	Category F	- Retired or disabled person with one dependent	- Rs. 430,000	<input type="checkbox"/>
12.7	Enter Income Exemption Threshold (Carried forward to page 3) ➤			
12.8	Particulars of Dependents			
		Name	Date of Birth DD-MM-YYYY	Relationship
	12.8.1	1st		Total Income (including exempt income)
	12.8.2	2nd		
	12.8.3	3rd		
12.9	Has your spouse claimed IET in respect of category B, C, D or F in his/her annual income tax return? Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable <input type="checkbox"/>			
	If the above is Yes or No, insert spouse TAN <input type="text"/>			
12.10	Were you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>			
12.11	Were you a citizen of Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>			

12	12.7	Income Exemption Threshold (Brought forward from page 2) ➤	
13	ADDITIONAL EXEMPTION (Not allowable if total of net income, dividends and interest received exceed Rs 2 million) (See Note 9)		
	13.1	Additional Exemption in respect of dependent child pursuing undergraduate course	
		Name of child	Educational Institution attended
	13.1.1	1st	
	13.1.2	2nd	
	13.1.3	3rd	
	13.2	Total Additional Exemption ➤	
14	INTEREST RELIEF ON SECURED HOUSING LOAN (Not allowable if total of net income, dividends and interest received exceed Rs 2 million) (See Note 10)		
	14.1	Bank/Financial Institution Code	Certificate Number
	14.1.1		Interest Paid (Rs only)
	14.1.2		
	14.2	Total Interest Relief ➤	
15	TOTAL EXEMPTION AND RELIEF (lines 12.7 + 13.2 + 14.2) ➤		
16	CHARGEABLE INCOME (line 11 less line 15) ➤		
17	CALCULATION OF TAX (See Note 12)		
	Tax - 15 % on chargeable income at section 16 ➤		
18	TAX CREDIT (See Note 13)		
	18.1	Deduct foreign tax credit ➤	
19	BALANCE AFTER TAX CREDIT ➤		
20	TAX WITHHELD UNDER PAYE AND PAID UNDER CPS AND TDS (See Note 14) Rs only		
	20.1	Total tax withheld under PAYE (as per Statement of Emoluments and Tax Deduction)	
	20.2	Tax paid under CPS	
	20.3	Total tax withheld in year 2012 on interest income	
	20.4	Total tax deducted at source on other income (give details in table below)	
		TAN of Payer/Société	Amount of tax deducted
	20.4.1		
	20.4.2		
	20.4.3		
	20.4.4		
	20.4.5		
	20.4.6		
	20.4.7	Total	
	20.5	Deduct total (lines 20.1 to 20.4)	
	20.6	Balance (line 19 less line 20.5)	
	TAX WITHHELD ON INTEREST - YEAR 2010		
	20.7	Tax deducted at source on exempt interest	
	20.8	Deduct amount already claimed in years of assessment 2011 and 2012	
	20.9	Balance allowable (line 20.7 less line 20.8)	
21	BALANCE (line 20.6 less line 20.9) ➤		
22	PENALTY AND INTEREST (See Note 16) If applicable, add Rs only		
	22.1	Penalty for late submission of return	
	22.2	Penalty for underpayment of tax under CPS	
	22.3	Penalty for late payment of tax	
	22.4	Interest for late payment of tax	
	22.5	Enter total ➤	
23	TAX PAYABLE / TAX PAID IN EXCESS (Delete as appropriate) ➤		

**CONTRIBUTION TO NATIONAL PENSIONS FUND AND NATIONAL SAVINGS FUND - YEAR 2012
IN RESPECT OF PERSONS EMPLOYED IN THE DOMESTIC SERVICE WHETHER ON A FULL-TIME OR PART-TIME BASIS**

This section should be filled in where the monthly salary in respect of all employees was the same throughout the whole income year 2012.

In case the monthly salary of an employee has not been the same throughout the year or any employee has not been employed for the whole year, the "NPF/NSF Contributions Form" should be filled in. The Form can be downloaded from MRA website under "Downloadable forms" or can be obtained at MRA Head Office. The "NPF/NSF Contributions Form" duly filled in should be submitted together with this return.

Employer Registration Number :

TAN :

Details of employee

Serial No.	Surname	Other Names	NIC Number	Yearly salary excluding End of Year Bonus	Yearly NPF Contribution		Yearly NSF Contribution	
					Employer	Employee	Employer	Employee
1								
2								
3								
4								
5								
Subtotal								
Total NPF/NSF contribution								
Surcharge for late payment								
Total NPF/NSF contribution and surcharge								

Please refer to Note 17 for explanations on how to complete this section.