PRIVATE & Please quote your TAX ACCOUNT No. in all communications addressed to the Mau CONFIDENTIAL Revenue Authority, Ehram Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Po	ort Louis. I.T. FORM 3			
TAN:				
RETURN OF INCOME - Co				
Income 7				
(Under section 116 of the Income Tax Act) This form is applicable where the company's accounting year ends on any date falling on or between 1 January 2015 and 31 December 2015. It also applies to non-resident sociétés and any other body of persons liable to corporate income tax. No accounts should be submitted with the return				
This return duly filled in together with payment of tax, if any, should reach MRA not later than six months from the end of the month in which the company's accounting year ends. However - (a) where the company's accounting year ends in June 2015, the return should reach MRA on or before - (i) 29 December 2015 together with payment where tax is payable,				
(ii) 15 January 2016 where no tax is payable;				
(iii) 31 January 2016 where the company is required to submit APS Statements and has opted to su respect of the fourth quarter.	ubmit an APS Statement in			
(b) where the company's accounting year ends in December 2015, the return should reach MRA on o	or before 28 June 2016.			
Please read the "Notes for completion of annual return" before filling in this form.				
Full name	DDMMYY			
2 Email address Closing date of accounts				
Currency in which return is submitted MUR				
4 Main business activity of the company (See Note 1(a))				
Sector:				
Type of activity:				
Detail of activity:	Yes No			
Has there been more than 20% change in the ownership of the shares of the company during the inc	come year?			
If above is yes, state the percentage change in shareholding				
6 Was the company in operation during the income year?	\sqcup \sqcup \sqcup \sqcup			
Did the company have any transaction with related companies and/or individuals during the income y	year?			
If above is yes, were all these transactions based on an arm's length price?				
8 Did the company make any distribution by way of shares in lieu of dividends during the year?				
9 Amount of dividend declared Rs				
IO Is it the first year of assessment in respect of which the company is liable to submit a return?				
If yes, does the company irrevocably elect for the taxation of foreign exchange differences on a realis	sed basis?			
II Did the company have its place of central management and control in Mauritius?				
In the case of trust, state the place of setting up of the trust				
Name of accountant/Firm of accountants				
14 Have the accounts been audited?				
If above is yes, did the auditors qualify their report or express any reservation?				
Name of auditor Ma	ale Female			
15 Number of employees including exempt employees as at closing date of accounts				
Declaration (See Note 1(b))				
l,hereby				
(a) declare that the income, deductions, tax credits and other particulars in this return are true, correct and complete;				
(b) tender the sum of Rs being the tax payable in accordance with this return;				
(c) apply for a refund of Rs being the tax paid in excess in accordance with this return.				
Phone no Fixed Mobile				
Signature				

	TRADING AND PROFIT AND LOSS ACCOUNT (See Note 2)					
	Rs			Rs		
ı	Turnover or Gross amount receivable		I			
2	Less: Cost of sales	············ '	2			
3	Gross Profit/Loss		3			
4	Add: Dividends		4			
5	Interest		5			
6	Rent		6			
7	Royalties		7			
8	Profit on disposal of assets		8			
9	Profit on sale of securities		9			
10	Other income / loss transferred to profit and loss account		10			
ш	Total lines 3 to 10	>	П			
	Deduct: Expenses per profit and loss account					
12	Wages and salaries		12			
13	Other staff costs		13			
14	Directors' emoluments		14			
15	Commissions and discounts		15			
16	Entertainment expenses, gifts and donations		16			
17	Stationery and consumables		17			
18	Information systems and computer expenses		18			
19	Security and cleaning services		19			
20	Advertising and promotional expenses		20			
21	Overseas travelling expenses		21			
22	Overseas marketing and promotional expenses		22			
23	Legal and professional fees],	23			
24	Management fees		24			
25	Interest		25			
26	Bank charges		26			
27	Loss on foreign currency exchange		27			
28	Electricity, water and telephone charges		28			
29	Rent		29			
30	Rates and taxes		30			
			31			
31	Royalties					
32	Licences		32			
33	Insurance		33			
34	Motor vehicle expenses		34			
35	Repairs and maintenance		35			
36	Depreciation		36			
37	Bad debts and provision for doubtful debts		37			
38	Loss on disposal of assets					
39	Loss on revaluation of assets		39			
40	Other expenses		40			
41	Total lines 12 to 40	>	41			
42	Net Profit or Loss per Profit and Loss Account (Transfer to page 4)	>	42			

Page 3 RALANCE SHEET (See Note 3)					
	BALANCE SHEET (See Note 3) Assets Employed Rs				
	ASSETS EMPLOYED Non-current assets				
lı l	Land and building	1			
2	Plant and equipment	2			
3	Investment properties	3			
4	Intangible assets	4			
5	Investments in subsidiary companies	5			
6	Investments in associated companies	6			
7	Other investments	7			
8	Non-current receivables	8			
9	Deferred tax assets	9			
10	Others	10			
111	Total non-current assets				
	Current assets				
12	Stock of raw materials and unfinished goods	12			
13	Stock of finished goods				
14	Other stocks				
15	Construction contract work in progress				
16	Trade and other receivables	l			
17	Marketable securities				
18	Cash in hand and at bank				
19	Others				
20	Total current assets	20			
	Current liabilities				
21	Trade and other payables	21			
22	Current tax liabilities	22			
23	Borrowings	23			
24	Provisions for liabilities and charges	24			
25	Proposed dividends	25			
26	Others				
27	Total current liabilities	27			
28	Net current assets (line 20 less line 27)	28			
29	TOTAL (line 11 plus line 28)	29			
	FINANCED BY				
	Capital and reserves				
30	Share capital	30			
31	Share premium	31			
32	Revaluation and other reserves	32			
33	Retained earnings/loss c/f				
34	Others				
35	Shareholders' interest	35			
	Non-current liabilities				
36	Borrowings	36			
37	Deferred tax liabilities	l			
38	Others	38			
39	Total non current liabilities	39			
40	TOTAL (line 35 plus line 39)	40			
_ '	TO TAE (line 33 plus line 37)	_ 10	<u> </u>		

	COMPUTATION OF CHARGEABLE INCOME (See note 4)						
	Rs			Rs			
ı	Net profit or loss per Profit and Loss account (Transfer from page 2)	1					
	Add: Unauthorised deductions						
2	Expenditure incurred in the production of exempt income		. 2				
3	Transfers to provisions and reserves		. 3				
4	Expenditure/loss recoverable under a contract of insurance or indemnity		4				
5	Income tax or foreign tax		5				
6	Penalties and fines		6				
7	Depreciation		7				
8	Loss on disposal/revaluation of fixed assets including securities		8				
9	Other non allowable expenditure or loss		9				
10	Add: Income not included in Profit and Loss account		10				
11	TOTAL	>	Ш				
12	Deduct: Dividends receivable from resident companies		12				
13	Other exempt income		. 13				
14	Annual allowance		14				
15	Investment allowance		l				
16	Gain on disposal/revaluation of fixed assets including securities		l				
17	Allowance for disabled employee and emoluments incurred in Rodrigues	•••••	17				
18	Other tell cells from	·••••••					
19	PROFIT/(LOSS) AS ADJUSTED FORTAX PURPOSES		1				
	` , , -	>	19				
20	Deduct: Losses brought forward from previous year		20				
21	Less Losses lapsed		1				
22	BALANCE		22	·····			
23	Add/Deduct: Unrelieved losses transferred on takeover or merger		23				
24	Chargeable income/loss carried forward		24				
	CALCULATION OF TAX (See note 5)		T				
25	CSR FUND (Not applicable to Trust) Chargeable income of preceding year of assessment	_	33				
26	CSR amount (2% of amount at line 25) 34 Deduct: Special tax credit	_	34				
			1				
27			35				
28	CSR Fund (lines 26 + 27)						
29	Deduct: Amt spent during the accounting year (provide details on page 5)						
30	Balance (line 28 less line 29)						
31	Less: CSR amt unspent(+ve)/overspent (-ve) c/f						
32	CSR balance payable						
36	CSR balance payable	>	36				
37	Solidarity levy on telephony service provider	>	37				
38	TOTAL TAX (lines 35 + 36 + 37)	>	38				
39	Deduct: Foreign tax credit	<u></u>	39				
40	Balance after foreign tax credit	40					
41	Deduct: Tax Deducted at Source (TDS)	41					
"							
	TAN of Payer/Société Amount of tax deducted	4					
		-					
		-					
		\dashv					
	Total	フ					
42	Deduct:TDS credits for interest	42	ļ				
43	Deduct: Tax paid under APS	>	43				
44	TAX PAYABLE	>	44				
45	Interest on unpaid tax	45					
46	Penalty: LSR LPT FSRE Total penalty	>	46				
47	TAX PAYABLE/(TAX PAID IN EXCESS)	>	47				

DETAILS OF CSRAMOUNT SPENT DURING THE ACCOUNTING YEAR (See note 5)				
	Objects	Name of recipient	Details of CSR Project implemented	Amount spent
I	Alleviation of poverty			
2	Relief of sickness or disability			
3	Advancement of education of vulnerable persons			
4	Promotion of any other public object beneficial to the			
	Mauritian Community			
	Total amount spent			