

2.8	TOTAL (Brought forward from page 1) ➤				
3	INTEREST INCOME (See Note 3)				
3.1	Interest received by self and dependent/s from banks and other financial institutions				
	Bank Code	Year	Certificate Number	Interest received (Rs only)	Tax Deducted (Rs only)
3.1.1					
3.1.2					
3.1.3					
3.1.4					
3.1.5					
3.1.6					
3.1.7					
3.2	Other interest received				
3.3	TOTAL INTEREST RECEIVED ➤				
4	NET INCOME ➤				
5	INCOME OF DEPENDENTS (See Note 4)				Total
	<i>(Attach details of income)</i>				
5.1	Net income and exempt income (Rs)				
5.2	Less: Exempt income (Rs)				
5.3	Less: Interest income (Rs) (included at section 3)				
5.4	Less: Emoluments (Rs) (transferred to section 10)				
5.5	Balance (Rs)				➤
6	TOTAL ➤				
7	Rs only				
7.1	Losses incurred in the year (To attach details)				
7.2	Losses brought forward from previous year				
7.3	Total				
7.4	Deduct either total at section 7.3 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 6)				
	PAYE Employer Registration Number	Total Emoluments	Exempt Income	Emoluments net of exempt income	Tax withheld under PAYE
9.1	Emoluments net of exempt income (TOTAL)				
9.2	Less: Expenditure incurred wholly and exclusively in the performance of the duties of the office (attach details)				
9.3	NET EMOLUMENTS (9.1 less 9.2)				➤
10	EMOLUMENTS (Dependents) Amount transferred from section 5.4 ➤				
11	TOTAL NET INCOME ➤				
12	INCOME EXEMPTION THRESHOLD (See Note 7) Tick (✓) only one box				
12.1	Category A	- Individual with no dependent	-	Rs. 240,000	<input type="checkbox"/>
12.2	Category B	- Individual with one dependent	-	Rs. 350,000	<input type="checkbox"/>
12.3	Category C	- Individual with two dependents	-	Rs. 410,000	<input type="checkbox"/>
12.4	Category D	- Individual with three dependents	-	Rs. 450,000	<input type="checkbox"/>
12.5	Category E	- Retired person with no dependent	-	Rs. 285,000	<input type="checkbox"/>
12.6	Category F	- Retired person with one dependent	-	Rs. 395,000	<input type="checkbox"/>
12.7	Deduct Income Exemption Threshold ➤				
12.8	Particulars of Dependents				
		Name	Date of Birth	Relationship	Total Income (including exempt income)
12.8.1	1st				
12.8.2	2nd				
12.8.3	3rd				
12.9	Has your spouse claimed Income Exemption Threshold in respect of category B, C, D or F? Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable <input type="checkbox"/>				
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"/>				
13	CHARGEABLE INCOME (Carried forward to page 3) (See Note 8) ➤				

13	CHARGEABLE INCOME <i>(Brought forward from page 2)</i> ➤																																																															
14	CALCULATION OF TAX <i>(See Note 9)</i> Tax - 15 % on chargeable income at 13 (A) ➤																																																															
15	NATIONAL RESIDENTIAL PROPERTY TAX (B) <i>(See Note 10)</i> Rs only																																																															
15.1	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">15.1.1</td> <td style="width: 65%;">Net income at section 4</td> <td style="width: 30%;"></td> </tr> <tr> <td>15.1.2</td> <td>Net emoluments at section 9.3</td> <td></td> </tr> <tr> <td>15.1.3</td> <td>Dividends received by self</td> <td></td> </tr> <tr> <td>15.1.4</td> <td>Less: Interest received by dependents at section 5.3</td> <td></td> </tr> <tr> <td>15.1.5</td> <td>Less: Losses incurred in the year at section 7.1</td> <td></td> </tr> <tr> <td>15.1.6</td> <td>TOTAL INCOME</td> <td></td> </tr> </table> <p>If you were resident in Mauritius and your total income at 15.1.6 exceeds Rs 385,000, you should fill in section 15.2 to 15.4</p>	15.1.1	Net income at section 4		15.1.2	Net emoluments at section 9.3		15.1.3	Dividends received by self		15.1.4	Less: Interest received by dependents at section 5.3		15.1.5	Less: Losses incurred in the year at section 7.1		15.1.6	TOTAL INCOME																																														
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16	TOTAL TAX (A + B) ➤																																																															
17	TAX CREDITS <i>Attach receipts and certificates (See Note 11)</i> Deduct foreign tax credit																																																															
18	BALANCE AFTER TAX CREDITS ➤																																																															
19	TAX WITHHELD UNDER PAYE AND PAID UNDER CPS AND TDS <i>(See Note 12)</i> Rs only																																																															
19.1	Total Tax withheld under PAYE <i>(section 9)</i>																																																														
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20	BALANCE ➤																																																															
21	PENALTY AND INTEREST <i>(See Note 13)</i> If applicable, add Rs only																																																															
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21.5	Enter total ➤																																																															
22	TAX PAYABLE / TAX PAID IN EXCESS <i>(Delete as appropriate)</i> ➤																																																															

Obligation to file a return

A return of income should be submitted to the Director-General, MRA by every person who:-

- (i) has a chargeable income; or
- (ii) has been allotted a Tax Account Number; or
- (iii) at any time during the income year ended 30 June 2009 was owner of :
 - (a) any residential property on which the National Residential Property Tax is payable;
 - (b) more than one residence;
 - (c) one or more immoveable property acquired for an aggregate price exceeding Rs 2 million or on which he has incurred expenditure for the construction of a building or any other structure of an aggregate amount exceeding Rs 2 million;
 - (d) a car with an engine capacity exceeding 2000 cc; or
 - (e) a pleasure craft as defined in the Tourism Act 2004.