

Income Tax Regulations 1996

(Consolidated up to April 2022)

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The Income Tax Regulations 1996

GN 78 of 1996 - 1 July 1996

Regulations made by the Minister under section 161 of the Income Tax Act 1995

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1. Short title

These regulations may be cited as the Income Tax Regulations 1996.

2. Interpretation

In these regulations -

“Act” means the Income Tax Act 1995.

3. Exempt income ^{3*}

(1) The exemption under item 6 of Sub-Part A of Part II of the Second Schedule to the Act shall -

(a) subject to paragraph (b), apply to the aggregate amount of lump sum and allowances specified in that item and received in an income year and the 4 succeeding income years;

(b) in relation to a retiring allowance made under paragraph (c) of that item, not apply –

(i) Revoked;^{4*}

(ii) (A) to a relative of the employer;

(B) where the employer is a *soci t *, to an associate or a relative of an associate, or

(C) where the employer is a company, to a shareholder or a relative of a shareholder,

except to the extent that the Director-General determines that the payment would be reasonable if the taxpayer were not a person specified under the subparagraph;

(iii) to a person-

(A) who has not attained the appropriate retiring age; or

(B) who retires after completing less than 10 years' employment.

(2) For the purposes of this regulation, “employment” includes any employment of the taxpayer-

(a) with any company which in the opinion of the Director-General -

(i) consisted wholly or substantially of the same shareholders; or

(ii) was under the control of the same persons, as the company from whose employment the taxpayer retired;

(b) with the same employer, whether or not the business of the employer was the same;

- (c) in the same business, whether or not there had been a change of ownership of the business; or
- (d) which, in the opinion of the Director-General, was substantially the same employment as that from which the taxpayer retired.

3A. Fringe benefits ^{5*}

For the purposes of section 10(2)(d) of the Act, the value of fringe benefits to be included in the gross income of an individual shall be as specified in the Second Schedule to these Regulations.

4. Valuation of trading stock

- (1) For the purposes of section 13 of the Act, the value of trading stock to be taken into account shall, subject to paragraphs (2) and (3), be determined in accordance with the International Accounting Standard 2 (IAS2) on Inventories.^{6*}
- (2) The LIFO formula shall not be used to assign costs to stocks and work in progress.
- (3)
 - (a) Subject to subparagraph (b), a taxpayer who derives income from livestock may, with the approval of the Director-General, adopt a standard value in respect of that livestock or in respect of any class of that livestock.
 - (b) A taxpayer may, with the approval of the Director-General, adopt, or the Director-General may require the adoption of a different standard value instead of the standard value adopted in accordance with subparagraph (a).
 - (c) Any adoption of a standard value and any alteration in a standard value, shall first take effect at the end of the income year or other period to which any return of income relates.
- (4) In this regulation -

“**LIFO formula**” has the same meaning as in the International Accounting Standard 2 (IAS2) on Inventories;^{7*}

“**standard value**” means -

- (a) in respect of cattle, the market value less 40 per cent thereof; and
- (b) in respect of other livestock, the market value less 25 per cent thereof.

5. Approval of superannuation funds

- (1) For the purposes of section 22(1)(a) of the Act an application for the approval of a fund or scheme shall-
 - (a) be made in writing to the Director-General by an employer at least 3 months before the end of the first year for which approval is required;

- (b) be supported by-
 - (i) a copy of the instrument establishing the fund or scheme and a copy of the rules of the fund or scheme, duly certified; and
 - (ii) in the case of a fund or scheme registered under the Employees Superannuation Fund Act, a certified copy of the certificate of registration.^{8*}
- (2) No fund or scheme shall be approved by the Director-General as a superannuation fund unless -
 - (a) the fund or scheme has been established by a person resident in Mauritius or by a non-resident carrying on business in Mauritius;
 - (b) the contributions made to the fund or scheme are, subject to paragraph (2)(c)(xvii) and (2)(c)(xviii),^{9*} irrevocably credited to that fund or scheme; and
 - (c) he is satisfied that-
 - (i) the fund or scheme is a bona fide fund or scheme which has for its sole purpose the provision of pensions and lump sum payments on retirement or on cessation of business, benefits on permanent disablement and death benefits-
 - (A) for employees having completed at least 10 years' service at the time of their retirement being not earlier than the appropriate retiring age,
 - (B) for the surviving spouse, children, dependants or personal representative of an employee or former employee, on his death; or^{10*}
 - (C) for employees falling under subparagraphs (xvii) and (xviii);^{11*}
 - (ii) the fund or scheme is recognised by the employees to whom it relates and every employee who is, or has a right to be, a member of the fund or scheme has been given written particulars of all essential features of the scheme;
 - (iii) the employer is a contributor to the fund or scheme and his contribution is proper and necessary;
 - (iv) any contribution by an employee is reasonable;
 - (v) the nature of the benefits afforded by the fund or scheme is the same in relation to all the persons to whom the fund or scheme relates;
 - (vi) the annual pension provided for an employee is a pension on retirement at appropriate retiring age and does not exceed two-thirds of his final pensionable emoluments without taking into account any pension payable under the National Pensions Fund;

- (vii) a lump sum payment shall not be made except on commutation of a portion not exceeding one-fourth of the annual pension payable under sub-paragraph (c)(vi) and shall not exceed twelve and half times the portion of the annual pension so commuted;
- (viii) the permanent disablement and death benefits in respect of each employee do not exceed twice his final pensionable emoluments;
- (ix) the annual pension provided for the surviving spouse and children and other dependants of an employee does not exceed-
 - (A) in the case of a surviving spouse, one-third;
 - (B) in the case of the children and other dependants, jointly-
 - (I) where a pension is also provided for the surviving spouse, one-sixth;
 - (II) in any other case, one-third,
 of the pension which would be payable to the employee under subparagraph (c)(vi);
- (x) a director of a company is admitted to the fund or scheme only if he is in full-time employment in the business of the employer;
- (xi) the rights of an employee and of the surviving spouse, children and dependants to receive the pension and lump sum payment on retirement or benefit on permanent disablement or death benefit have been fully secured;
- (xii) the eligibility and withdrawal provisions are reasonable;
- (xiii) no employee is admitted to the fund or scheme, where at the appropriate retiring age, he will not have completed ten years' service in terms of the fund or scheme;
- (xiv) the powers of investment of the money in the fund or scheme are reasonable;
- (xv) any provision for variation of the terms of the instrument establishing the fund or scheme is reasonable and any variation of the rules of the fund or scheme is subject to the prior approval of the Director-General; and
- (xvi) where the pension determined in accordance with subparagraph (c)(vi) or (c)(ix) is subsequently increased, the increase -
 - (A) does not exceed an amount which an employee earning a basic wage or salary equal to that pension would have been entitled to by way of additional remuneration under the Additional Remuneration Act 1985, or any Additional Remuneration Act enacted thereafter;^{12*}*[or]*^{12*}
 - (B) does not exceed ^{13*} 3 per cent of the annual pension of an immediately preceding year; or^{14*}
 - (C) does not exceed an amount which is arrived at by multiplying the annual pension of an immediately preceding year by the inflation rate for that preceding year;

(xvii)^{16*} where an employee leaves the service of his employer before reaching the appropriate retiring age but after having completed at least 2 years' service, the actuarial value of the accrued retirement benefits of the employee shall, at the option of the employee -

- (i) be transferred to the superannuation fund established by his new employer; or
- (ii) be retained in the superannuation fund of the employer for the payment of a pension to him upon reaching the appropriate retiring age; or
- (iii) be transferred to a personal pension scheme approved by the Director-General;

(xviii) ^{17*} where an employee leaves the service of his employer before completing 2 years' service, he shall be entitled to a refund of his accumulated contributions, provided that the related actuarial value of the accrued retirement benefits of the employee from a previous employment has not been transferred to the superannuation fund established by his new employer.^{18*}

- (3) Where a fund or scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the fund or scheme or the rules of the fund or scheme, shall have effect for the purposes of this regulation-
 - (a) until the variation has been approved by the Director-General;
 - (b) on a date preceding the day on which it is approved by the Director-General.
- (4) An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.
- (5) For the purposes of approving a fund or scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking which he considers necessary.
- (6) Where a fund or scheme, or a variation under paragraph (3), is approved by the Director-General, the approval shall be communicated in writing to the employer.
- (7) The approval of a fund or scheme shall have effect from its commencement date or on a later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.
- (8) In this regulation-

“**accrued retirement benefits**” means the deferred benefits calculated on the fund's formula based on the actual years and months of service; ^{19*}

“**accumulated contributions**” means the contributions made by the employee together with any interest or return on investments accrued thereon;

“**final pensionable remuneration**” means the annual pensionable remuneration payable to an employee at the date of his retirement;

“**National Pensions Fund**” means the National Pensions Fund established under the National Pensions Act;

“**pension**” includes annuity.

6. Approval of medical schemes

- (1) For the purposes of sections 22(1) (b) of the Act, an application for the approval of a medical scheme shall - 20*
- (a) be made in writing to the Director-General at least 3 months before the end of the first year for which approval is required;
 - (b) be supported by a copy of the instrument establishing the scheme and a copy of the rules of the scheme, duly certified.
- (2) No scheme shall be approved by the Director-General unless -
- (a) the scheme has been established by a person resident in Mauritius;
 - (b) he is satisfied that -
 - (i) the scheme is a bona fide scheme which has as its main object the provision of medical expenses for employees and their dependents;
 - (ii) every employee who is, or has a right to be, a member of the scheme has been given written particulars of the essential features of the scheme;
 - (iii) the nature of the benefits afforded by the scheme is the same in relation to all the persons to whom the scheme relates;
 - (iv) a director of a company is admitted to the scheme only if he is in full-time employment in the business of the employer;
 - (v) the eligibility and withdrawal provisions are reasonable;
 - (vi) the powers of investment of the money of the scheme are reasonable;
 - (vii) any provision for variation of the terms of the instrument establishing the scheme is reasonable and any variation of the rules of the scheme is subject to the prior approval of the Director-General.

- (3) Where a scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the scheme or the rules of the scheme, shall have effect for the purposes of this regulation -
 - (a) until the variation has been approved by the Director-General;
 - (b) on a date preceding the day on which it is approved by the Director-General.
- (4) An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.
- (5) For the purposes of approving a scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking which he considers necessary.
- (6) Where a scheme, or a variation under paragraph (3), is approved by the Director-General, the approval shall be communicated in writing to the applicant.
- (7) The approval of a scheme shall have effect from its commencement date or on a later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.
- (8) In this regulation, "dependents" means the spouse and dependent children of the employee.

7. Annual allowance

- (1) For the purposes of section 24 of the Act -
 - (a) a person shall include a hirer; and
 - (b) the rate of annual allowance shall, in respect of each of the items specified in Column 1 of the Fourth Schedule to these Regulations, not exceed the rate corresponding to that item specified in Column 2 of that Schedule.
- (2) Section 24(5) ^{21*} of the Act shall not apply where the cost of the plant or machinery does not exceed 60,000 rupees. ^{22*}
- (3) In this regulation -

“agricultural improvement” means the clearance or improvement of land used or intended to be used for agriculture and includes the construction on agricultural land of any road, bridge, irrigation work or building used for an agricultural purpose but does not include the construction of a dwelling house;

“capital expenditure on scientific research” means any capital expenditure incurred -

- (a) in connection with scientific research directly related to the business carried on by the taxpayer except so far as the expenditure relates to an asset in respect of which a deduction is allowable under section 24(1)(a) and (b) of the Act; or
- (b) on research for the purpose of establishing a new industry, or expanding an existing industry, in Mauritius;

“**cost**” means -

- (a) the amount of the capital expenditure incurred after deduction of any subsidy, grant, or contribution from Government or any other person; or
- (b) in relation to a lease, the amount for which the hirer is responsible under the agreement for the hire of the plant or machinery;

“**green technology equipment**” – ^{23*}

(a) means the following equipment –

- (i) renewable energy equipment;
- (ii) energy-efficient equipment or noise control device;
- (iii) water-efficient plant and machinery and rainwater harvesting equipment and system;
- (iv) pollution control equipment or device, including wastewater recycling equipment;
- (v) effective chemical hazard control device;
- (vi) desalination plant;
- (vii) composting equipment;
- (viii) equipment for shredding, sorting and compacting plastic and paper for recycling; or
- (ix) equipment and machinery used for eliminating, reducing or transforming industrial wastes; but

(b) excludes a passenger car;

“**hirer**” means a person who hires plant or machinery under an agreement which provides that he bears the cost of any depreciation in value of the plant or machinery during the period of hire.

7A. [*Allowance for investment in company holding a regional development certificate*] **Revoked** ^{24*}

8. Unauthorised deductions ^{25*}

- (1) The amount of expenditure or loss, for the purposes of section 26(3) of the Act, attributable to the production of exempt income shall be determined in accordance with the following formula -

$$\frac{\text{Exempt Income}}{\text{Total gross income (including exempt income)}} \times \text{Expenditure or loss}$$

- (2) Where the proportion of exempt income to total gross income under paragraph (1) is 10 per cent or less, no part of the expenditure or loss determined under paragraph (1) and attributable to the production of the exempt income shall be disallowed.

9. **[Prescribed funds and schemes] Revoked**^{26*}
10. **[Approval of personal pension schemes] Revoked**^{27*}
11. **[Approval of annuity contracts or schemes] Revoked**^{28*}
12. **[Relief for premium on personal pension scheme] Revoked**^{29*}
13. **[Relief for premium on retirement annuity] Revoked**^{30*}
14. **[Relief for contribution to medical scheme] Revoked**^{31*}
15. **[Approval of medical savings scheme] Revoked**^{32*}
- 15A. **[Prescribed retirement savings schemes] Revoked**^{33*}
- 15B. **Declaration of non-residence by trusts**^{34*}

For the purposes of section 46(3) of the Act, a declaration of non-residence by a trust shall be made in the form specified in Sixth Schedule.

16. **Companies in the freeport zone**^{35*}
- (1) For the purposes of computing the chargeable income of a private freeport developer or freeport operator under section 161A(13)^{36*} of the Act, any expenditure or loss attributable to the production of exempt income by the private freeport developer or freeport operator shall be disallowed.
- (2) For the purposes of determining the amount of expenditure or loss attributable to the production of exempt income under paragraph (1), the formula under regulation 8 shall apply.

- 16A. **Companies engaged in banking activities**^{37*}
- (1) For the purpose of sections 44C(2)(c) and 44C(3)(c) of the Act, the rate of tax specified in item (c) of Sub-part B of Part III and in Sub-part C of Part III of the First Schedule to the Act shall be applicable for the years of assessment 2020-2021 and 2021-2022, provided the bank grants at least 5 per cent of its new credit facilities to any of the following categories of business –
- (a) small and medium enterprises in Mauritius;
- (b) enterprises engaged in agriculture, manufacturing or production of renewable energy in Mauritius; or

(c) operators in African or Asian countries.

(2) In this regulation –

“**credit facilities**” means –

- (a) any facility, whether fund based or non-fund based, made available to a person and containing an obligation to disburse a sum of money in exchange for a right to repayment of the amount disbursed and outstanding and to payment of interest or other charges on such amount including loans, overdrafts and leasing facilities; or
- (b) any extension of the due date of a debt, any guarantee issued, and any commitment to acquire a debt security or other right to payment of a sum of money;

“**new credit facilities**” means the credit facilities granted by the bank during an income year.

17. Ascertainment of the net income of an insurance company

- (1) Where a company specified under section 50 (1) of the Act carries on life insurance business in conjunction with insurance business of any other class, the life insurance business shall, for the purposes of the Act, be treated as a separate business from any other class of business carried on by the company.
- (2) The net income of an insurance company conducting any insurance business, other than that relating to life insurance, in any income year, shall be calculated by -
 - (a) taking the gross premiums and interest and other income derived by the company from that business in that income year less any such premium -
 - (i) returned to an insured; and
 - (ii) paid on re-insurance;
 - (b) deducting from the amount obtained under sub-paragraph (a) a reserve for unexpired risks outstanding at the end of that income year in respect of that business;
 - (c) adding to the amount obtained under sub-paragraph (b) a reserve for unexpired risks outstanding at the commencement of that income year; and
 - (d) deducting from the amount calculated under sub-paragraph (c) -
 - (i) the actual losses of the company less any amount recovered under re-insurance in respect of loss; and
 - (ii) all allowable deductions.
- (3) The reserve specified in paragraphs (2) (b) and (c) shall be calculated at the percentage adopted by the insurance company in relation to its operation as a whole, and that percentage shall be the same whether the unexpired risks for which the reserve is created are outstanding at the commencement or at the end of an income year.
- (4) Where the insurance company is a non-resident company it shall be entitled to claim -

- (a) any agency fees incurred in Mauritius; and
 - (b) a fair proportion of the expenses of the head office of the company.
- (5) Subject to regulation 23N, the net income of an insurance company which carries on life insurance business in any income year shall be the difference between - ^{38*}
- (a) the income from investment held by the company in connection with its life insurance business but excluding that attributable to the general annuity business and pension business in that income year; and
 - (b) the sum of -
 - (i) all management expenses incurred and all commissions paid by the company; and
 - (ii) all allowable deductions.
- (6) Where an insurance company which carries on life insurance business receives premiums outside Mauritius, the net income of the company shall be the difference between -
- (a) that part of the total investment income of the company which bears the same proportion to the total investment income as the premiums received in Mauritius bear to the total premiums received by the company; and
 - (b) in the case of a resident company, the sum of -
 - (i) all management expenses incurred and all commissions paid by the company; and
 - (ii) all allowable deductions;
 - (c) in the case of a non-resident company, the sum of -
 - (i) all management expenses and commissions paid in Mauritius;
 - (ii) all allowable deductions;
 - (iii) any agency expenses incurred in Mauritius;
 - (iv) a fair proportion of the expenses of the head office of the company.
- (7) Where a life insurance company carries on general annuity business and pension business in conjunction with ordinary life insurance business, the net income of the company derived from the general annuity business and pension business shall, with respect to each class, be computed separately and shall be calculated -
- (a) by taking the liability of the company under its general annuity contracts or pension contracts, as the case may be, at the beginning of the income year, as assessed by an actuarial valuation;
 - (b) by adding to the amount obtained under paragraph (a) the following items in respect of the general annuity business or pension business, as the case may be, for the income year-
 - (i) the premiums and considerations received;

- (ii) the investment income; and
- (c) by deducting from the amount arrived at under paragraph (b) such amounts as represent for the income year -
 - (i) annuities or pensions paid, as the case may be;
 - (ii) surrendered policies;
 - (iii) the liability of the company at the end of the income year as assessed by an actuarial valuation.
- (8) In this regulation-

“**insurance**” in relation to a business, means insurance or guarantee against loss, damage or risk of any kind;

“**general annuity business**” means annuity business other than pension business;

“**pension business**” means all business transacted in connection with pension, life insurance and for the benefit of a surviving spouse and children, as approved by the Director-General.

18. Ascertainment of the net income of a shipping or aircraft company

- (1) For the purposes of section 50 (1) of the Act, the net income of a company carrying on shipping or aircraft business shall be -
 - (a) where the company is resident in Mauritius, the difference between the gross income derived by the company from Mauritius or elsewhere and the allowable deductions;
 - (b) where the company is not resident in Mauritius, determined in accordance with the following formula -

$$\frac{a}{g} \times p$$

where -

- a = amount payable in respect of carriage of passenger, cargo or mail embarked or shipped in Mauritius and any other gross income derived from Mauritius;
- g = total gross income as certified by the authority of the country in which the effective management of the business is situated;
- p = total gains or profits of the company.

19. Losses

- (1) Any relief under section 20(1)(b) or 59(b) of the Act shall be given so far as possible from the first succeeding year, and so far as it cannot then be given, shall be given from the next succeeding year, and so on.^{39*}

- (2) Subject to section 20(2) or 59(c) of the Act, any loss unrelieved within 5 income years after the income year in which it was incurred, shall be deemed to have lapsed.^{40*}
- (3) For the purposes of this regulation, the amount of loss available for the carry forward as at 30 June 2006 shall be deemed to have been incurred in the income year ended 30 June 2006 and that amount shall be available for set off against the net income derived by the person in the following 5 income years.
- (4) Any amount of loss unrelieved under paragraph (3) shall lapse.
- (5) For the purposes of section 59(b) of the Act, where a company claims to carry forward to an income year any loss incurred by it in any former income year, the claim shall not be allowed unless the Director-General is satisfied that -^{41*}
 - (a) at the end of each of those income years not less than 50 per cent in nominal value of the allotted shares in the company was held by or on behalf of the same persons; and
 - (b) where the company has paid-up capital at the end of each of those income years, not less than 50 per cent of the paid-up capital at the end of each of those income years was held by or on behalf of the same persons.
- (6) For the purposes of this regulation -
 - (a) shares in one company held by or on behalf of another company shall be deemed to be held by the shareholders in the last-mentioned company;
 - (b) shares held by or on behalf of the estate of a deceased shareholder, or by or on behalf of the person entitled to those shares as beneficiary under the will or intestacy of a deceased shareholder, shall be deemed to be held by that deceased shareholder;
 - (c) where a company claims to carry forward a loss incurred by it in any former income year to any other income year, and the Director-General is of the opinion that, at any time during the period commencing on the first day of the former income year and ending with the end of the other income year -
 - (i) any shares in that company, being shares held by or on behalf of the same person at the end of both of those income years, have been subject to any transaction, or series of related or connected transactions; or
 - (ii) any shares so held have had any rights attaching to them extinguished or altered, directly or indirectly, by any means in either case for the purpose, or for purposes including the purpose, of enabling the company to meet the requirements of subparagraph (a) or (b),

the Director-General may deem those shares not to be held by or on behalf of the same person at the end of each of those income years.

20. **Bad debts and irrecoverable sums**^{42*}

For the purposes of section 60(1)(b), a company in liquidation shall include a company in receivership.

20A. **Service fee for Tax Residence Certificate**^{43*}

- (1) For the purpose of section 73(3) of the Act, the service fee payable by an applicant for the issue of a Tax Residence Certificate shall -
 - (a) in the case where the applicant is a collective investment scheme, be of an amount of USD 1,000;
 - (b) in the case where the applicant is an individual, be of an amount of 1,000 rupees;
 - (c) in any other case, be of an amount of USD 200.
- (2) Subparagraph (b) shall not apply to an applicant who is an artist.

21. **[Tax credit for exports] Revoked**^{44*}

22. **PAYE**

(1) ***Statement of Emoluments and Tax Deduction***

- (a) For the purposes of section 93(3) of the Act and subject to subparagraph (b), every employer shall, not later than 15 August^{45*} in every year, give to each employee employed by him during the preceding income year, a Statement of Emoluments and Tax Deduction, in the form specified in the Seventh Schedule to these Regulations.^{46*}
- (aa) **Revoked**^{47*}
- (b) Where a person ceases to be an employer, he shall, within 7 days, give to each employee a Statement of Emoluments and Tax Deduction^{48*} for such period/s as appropriate.
- (c) Every employee provided with a statement under this paragraph shall forward the original of the statement to the Director-General whenever required by him^{49*}.

(2) ***Registration of employers***

- (a) For the purposes of section 94 of the Act, every person who becomes an employer shall, within 14 days of his becoming an employer, register with the Director-General as an employer, by submitting an Employer Registration Form duly filled in by him.
- (b) The Employer Registration Form shall be in a form approved by the Director-General.
- (c) Where, after the registration of an employer under the Act, there is a change in any of the particulars provided by him in the Employer Registration Form other than a change in the number of employees, he shall, within 14 days of the occurrence of the change, notify the Director-General in writing of the change.

- (d) Where a person ceases to be an employer, he shall, within 7 days, give written notice to that effect to the Director-General.
- (e)^{50*} Notwithstanding subparagraphs (a) and (b), where a person is registered under the Business Registration Act and qualifies as an employer, the person shall be deemed to have been registered with the Director-General as an employer under this regulation.

(3) ***Employee Declaration Form***

- (a) For the purposes of section 95 of the Act, the Employee Declaration Form shall be -
 - (i) in a form approved by the Director-General; and
 - (ii) submitted by the employee to his employer in respect of every income year after it has been duly filled in.
- (b) Where in any income year, an employee is entitled to another Category of income exemption threshold or reliefs and allowances for that income year, he may furnish to his employer a fresh Employee Declaration Form claiming therein the new Category of income exemption threshold or reliefs and allowances to which he is entitled.
^{51*}
- (c) Where an employee leaves his employment and takes up another employment, he shall furnish an Employee Declaration Form to his new employer.
- (d) Where an employee has more than one employer at any one time, he shall furnish an Employee Declaration Form to only one of his employers.

(4) ***Calculation of tax to be withheld***^{52*}

- (a) Subject to the other provisions of this paragraph, where an employee submits an Employee Declaration Form in respect of an income year, the employer shall, for the purposes of calculating the monthly amount of the income exemption threshold or reliefs and allowances to be allowed, divide the amount of the income exemption threshold or reliefs and allowances claimed in the Employee Declaration Form by 13.
- (b) Where an employee who takes up his first employment in an income year submits his Employee Declaration Form to his employer at any time during the course of that income year, the employer shall, for the purposes of calculating the monthly amount of income exemption threshold or reliefs and allowances to be allowed, divide the amount of the income exemption threshold or reliefs and allowances claimed in the Employee Declaration Form by the number of months remaining in that income year.

- (c) Where an employee who leaves his employment to take up another employment in an income year submits an Employee Declaration Form to his new employer at any time during the course of that income year under paragraph (3)(c), the employer shall, for the purposes of calculating the monthly amount of income exemption threshold or reliefs and allowances to be allowed, divide the amount of the income exemption threshold or reliefs and allowances claimed in the Employee Declaration Form by 13.
- (d) Where an employee submits in an income year a fresh Employee Declaration Form showing a variance between the amount of the income exemption threshold or reliefs and allowances to which he has become entitled under section 27 of the Act and the amount already claimed as income exemption threshold or reliefs and allowances under that section, the employer shall, for the purposes of calculating the amount of income exemption threshold or reliefs and allowances to be allowed for each of the months remaining in the income year, adjust the monthly amount of income exemption threshold or reliefs and allowances already claimed by an amount equivalent to the amount of the variance divided by the number of such remaining months. (e) For the purposes of section 96(1) of the Act, the amount of income tax to be withheld from the emoluments of an employee in respect of a month shall, subject to paragraph (f), be calculated by applying the following formula^{53*} –

TR (EM - ET) -TX

where: TR refers to^{54*} –

- (a) the rate of tax specified in Part I(a) of the First Schedule to the Act where the ACMS of the employee in a month –
- (i) does not exceed 50,000 rupees;
 - (ii) is between 50,001 rupees and 53,846 rupees and the basic salary, including salary compensation, for the month of July of the same year, does not exceed 50,000 rupees;
 - (iii) in any other case, the rate of tax specified in Part I(b) of the First Schedule to the Act.

(EM – ET) is the chargeable income where:

EM is the sum of the amount of emoluments for the month in respect of which tax is calculated and the amount of all emoluments taken into account for the previous months in the income year; and

ET is the sum of the amount of income exemption threshold or reliefs and allowances allowable for the month in respect of which tax is calculated and the amount of income exemption

threshold or reliefs and allowances allowed for the previous months in the income year;

TX refers to the amount of tax already withheld from the emoluments of the previous months in the income year.

ACMS refers to the Average Cumulative Monthly Salary of an employee with respect to a month and shall be calculated by applying the following formula – ^{55*}

$EM \div$ the number of months from July of an income year to the month in which tax is calculated.

(ea) Where, in a month, the tax to be withheld under subparagraph (e) exceeds 15 per cent of the emoluments, exclusive of fringe benefits, the amount of tax to be withheld shall be limited to 15 per cent of the emoluments, excluding the fringe benefits. ^{56*}

(f) ^{57*} (i) Subject to subparagraph (ii), every employer shall, for the purposes of withholding income tax in accordance with section 96 of the Act for the months of July and August in an income year, take into account the amount of income exemption threshold or reliefs and allowances claimed by the employee in his Employee Declaration Form in respect of the income year preceding that income year.

(ii) Where in any of the months of July and August in an income year, an Employee Declaration Form in respect of that income year is submitted in due time by an employee to his employer, the employer shall, subject to subparagraph (iii), take into account the amount of income exemption threshold or reliefs and allowances claimed in that Employee Declaration Form.

(iii) Where an Employee Declaration Form in respect of an income year is submitted under sub-paragraph (ii), the employer shall, for the purposes of calculating the amount of income exemption threshold or reliefs and allowances to be taken into account for each of the remaining months of that income year, apply the following formula-

$$\frac{p \dots - \dots r}{13 \dots - \dots n \dots}$$

where,

p is the amount of income exemption threshold or reliefs and allowances claimed in the Employee Declaration Form for that income year;

r is the aggregate amount of income exemption threshold or reliefs and allowances allowed for the months of July and August in that income year;

n is 1 (one) where the amount of income exemption threshold or reliefs and allowances allowed is for the month of July only; or is 2 (two) where the amount of income exemption threshold or reliefs and allowances allowed is for the months of July and August.

(4A) Calculation of tax to be withheld from end-of-year bonus

- (a) Where an end-of-year bonus prescribed by an enactment is paid to an employee, the bonus shall be treated separately from the other emoluments of the employee as the emoluments of a month for the purposes of calculating the amount of income tax to be withheld from that bonus.
- (b) The amount of income tax to be withheld under subparagraph (a) shall be calculated on a cumulative basis by reference to the chargeable income attributable to the bonus.
- (c) The chargeable income under subparagraph (b) shall be calculated by deducting from the bonus the amount of monthly income exemption threshold or reliefs and allowances.^{58*}

(4B) Calculation of tax to be withheld for the income year ending on 31 December 2009^{59*}

- (a) Notwithstanding the provisions of paragraphs 4(a) and (c), an employer shall, for the purposes of calculating the monthly amount of income exemption threshold or reliefs and allowances to be allowed in respect of the income year ending on 31 December 2009, divide the amount of income exemption threshold or reliefs and allowances claimed in the Employee Declaration Form by 7.
- (b) Notwithstanding the other provisions of paragraph 4, the formula to be applied for the calculation of income exemption threshold or reliefs and allowances under paragraph 4(f)(iii) in respect of the income year ending on 31 December 2009 shall be as follows:

$$\frac{p - r}{7 - n}$$

where

p is the amount of income exemption threshold or reliefs and allowances claimed in the Employee Declaration Form for that income year;

r is the aggregate amount of income exemption threshold or reliefs and allowances allowed for the months of July and August 2009;

n is 1 (one) where the amount of income exemption threshold or

reliefs and allowances allowed is for the month of July 2009 only; or

is 2 (two) where the amount of income exemption threshold or reliefs and allowances allowed is for the months of July and August 2009.

(4C) Solidarity Levy ^{60*}

- (a) Subject to subparagraph (b), for the purpose of section 16C and 96(1) of the Act, where an employee has submitted an EDF, the amount of solidarity levy to be withheld from the emoluments of that employee in respect of a month shall be calculated by applying the following formula –

$$\text{SLR} [(EM - ET) - \text{SLET}] - \text{SL}$$

where:

SLR refers to the rate of tax specified in section 16C(2) of the Act;

[(EM – ET) – SLET] is the taxable leviable income where –

EM is the sum of the amount of emoluments for the month and the amount of all emoluments taken into account for the previous months in the income year but excludes any lump sum payable by way of commutation of pension or of death gratuity by virtue of any enactment or from a Superannuation Fund as provided in section 16B(d) of the Act;

ET is the sum of the amount of income exemption threshold allowable for the month in respect of which PAYE is calculated and the amount of income exemption threshold allowed for the previous months in the income year;

SLET is the sum of the amount of solidarity levy exemption threshold allowable for the month in respect of which solidarity levy is calculated and the amount of solidarity levy exemption threshold allowed for the previous months in the income year;

SL refers to the amount of solidarity levy already withheld from the emoluments of the previous months in the income year.

- (b) The solidarity levy calculated on the taxable leviable income in a month shall not exceed 10 per cent of the sum of –
- (i) the amount of emoluments for the month excluding any lump sum specified in the definition of “leviable income” as provided in section 16B(d) of the Act; and

- (ii) the amount of all emoluments taken into account for the previous months in the income year excluding any lump sum specified in the definition of “leviable income” as provided in section 16B(d) of the Act.
- (c) The amount of solidarity levy to be withheld in a month shall not exceed 15 per cent of the emoluments payable in that month, excluding any lump sum specified in the definition of “leviable income” as provided in section 16B(d) of the Act.
- (d) For calculating the taxable leviable income, an employee shall be allowed a monthly solidarity levy exemption threshold (SLET) of one thirteenth of 3 million rupees per month.
- (e) Where an end-of-year bonus prescribed by an enactment is paid to an employee, the bonus shall be treated separately as emoluments for an additional pay period and the other provisions of this paragraph shall apply for calculating the amount of solidarity levy to be withheld from that bonus.
- (f) Where an employee is chargeable to solidarity levy for the first time in the course of an income year, the employer shall, for the purpose of calculating the monthly solidarity levy exemption threshold to be allowed, allow the employee, for the first month, a cumulated solidarity levy exemption threshold of one thirteenth of 3 million rupees for that month and for every preceding month in the income year.
- (g) Where, in an income year, an employee chargeable to solidarity levy leaves his employment to take up another employment, the new employer shall, for the purposes of calculating the monthly solidarity levy, allow the employee, for every pay periods remaining in the income year, a monthly solidarity levy exemption threshold of one thirteenth of 3 million rupees.

(5) *Payment of tax by employer and submission of monthly return* ^{61*}

- (a) Every employer shall-
 - (i) remit the tax required to be withheld under Sub-part A of Part VIII, and any penalty under section 101, of the Act-
 - (A) electronically, through such computer system as the Director-General may approve under section 128A of the Act;
 - (B) by direct debit;
 - (C) **[Deleted]**^{62*}
 - (D) through such other means as the Director-General may approve; and

(ii) at the same time, submit a return, electronically, through such computer system as the Director-General may approve under section 128A of the Act in respect of each employee on account of whom tax has been withheld, giving-

(A) the full name;

(B) the NIC number where the employee is a citizen of Mauritius or the identification number where the employee is not a citizen of Mauritius;

(C) the Tax Account Number (TAN); and

(D) the amount of tax withheld.

(b) Where an employer remits tax withheld electronically, he shall instruct his banker to credit, on or before the last day on which the tax is payable, the account held by the Director-General with the Bank of Mauritius or any commercial bank.^{63*}

(c) Where, in respect of an employee, a person ceases to be an employer, he shall remit any tax withheld in respect of that employee within 7 days of his ceasing to be an employer.

(d) In this paragraph -

"identification number" means an identification number allocated by the immigration officer under section 9D of the Immigration Act;

"NIC number" has the same meaning as in the- Civil Status Act.

(6) [Reconciliation statement] Revoked^{64*}

(7) Return of employees^{65*}

(a) Every employer shall, not later than 15 August in every year, submit the return under section 93(4) of the Act to the Director-General, electronically through such computer system as the Director-General may approve under section 128A of the Act, in respect of the preceding income year, specifying in respect of the employer, his business registration number and, in respect of every employee -^{66*}

(i) the full name;

(ii) the NIC number where the employee is a citizen of Mauritius or the identification number where the employee is not a citizen of Mauritius or any other identification number allocated by the Director-General;^{67*}

(iii) Revoked;^{68*}

- (iv) the particulars of the emoluments and income exempted in accordance with the Third Schedule to the Act;
 - (v) the amount of income exemption threshold or reliefs and allowances claimed in his Employee Declaration Form;^{69*}
 - (vi) the total amount of tax withheld and remitted to the Mauritius Revenue Authority, if any; and
 - (vii) the total amount of solidarity levy withheld and remitted to the Director-General, if any.
- (b) Where a person ceases to be an employer, he shall submit, within 7 days of his ceasing to be an employer, the return referred to in subparagraph (a), which shall cover the period 1 July to the date the person ceases to be an employer.^{70*}
- (c) In this paragraph -
- "business registration number" has the same meaning as in the Business Registration Act;
- "identification number" means an identification number allocated by the immigration office under section 9D of the Immigration Act;
- "NIC number" has the same meaning as in the Civil Status Act.

22A. [Registration of payees] Revoked^{71*}

22AB. Return for income tax deducted^{72*}

- (1) For the purpose of section 111D of the Act, a return shall be submitted electronically through such computer system as the Director-General may approve under section 128A of the Act, in respect of each payee on account of whom tax has been deducted, giving -
- (a) the full name;
 - (b) the business registration number (BRN), NIC number, identification number or any other identification number allocated by the Director-General as appropriate;^{73*}
 - (c) Revoked;^{74*} and
 - (d) the amount of tax deducted.
- (2) In this regulation -
- "business registration number" has the same meaning as in the Business Registration Act;

"identification number" means an identification number allocated by the immigration officer under section 9D of the Immigration Act;

"NIC number" has the same meaning as in the Civil Status Act.

22B. Statement to payee and to Director-General^{75*}

- (1) For the purposes of section 111K (1) (a), the statement of any amount or sum made available by a payer to a payee shall be in the form specified in the Eighth Schedule to these regulations.^{76*}
- (2) For the purposes of section 111K(1)(b), every payer shall submit to the Director-General, electronically unless otherwise authorised by the Director-General, a statement in the form specified in the Ninth Schedule to these regulations.

22BA. Statement by company having annual turnover exceeding 100 million rupees^{77*}

- (1) For the purpose of section 123B of the Act, every company referred to in that section shall, not later than 31 August in every year, submit to the Director-General, a statement in respect of the purchases of goods and services made during the preceding year, giving the following details -
 - (a) the name of the supplier;
 - (b) the Business Registration Number of the supplier;
 - (c) a brief description of goods and services;
 - (d) the amount payable; and
 - (e) such other particulars as the Director-General may specify in a Statement of Practice.
- (2) The statement under paragraph (1) shall be submitted electronically unless otherwise authorised by the Director-General.

22C. Approved return date^{78*}

- (1) For the purposes of section 118(4) of the Act, where the period commencing with the old return date and ending with the new return date forms part of the basis period of a year of assessment which already has a basis period ending with the old return date, the accounts of the business shall be closed on the new return date falling in the year of assessment immediately following the year of assessment having the basis period with the old return date.
- (2) Where the period commencing with the old return date and ending with the new return date –
 - (a) is a period exceeding 12 months, that period shall be deemed to be the basis period for the year of assessment in respect of which the change in return date is approved;

- (b) is a period not exceeding 12 months, the basis period for the year of assessment in respect of which the change in return date is approved shall be an aggregate period of 12 months ending with the new return date.
- (3) Relief in respect of any overlap profit shall be allowed as a deduction from the net income derived in the 3 income years following the income year in which the return date is changed.
- (4) Any overlap profit remaining unrelieved after the 3 income years under paragraph (3) shall be deemed to have lapsed.
- (5) No account shall be taken of any overlap loss for the purpose of calculating the profit or loss attributable to the basis period referred to in paragraph (2)(b).
- (6) For the purposes of this regulation, any overlap profit or loss shall be calculated on the basis of the number of months forming part of the overlap period to the total number of months in the basis period, but before taking into account any annual allowance and investment allowance for the relevant year of assessment.
- (7) In this regulation –
- (a) “**old return date**” means the return date applicable prior to the approval of the change in return date under section 118;
- (b) “**new return date**” means the return date approved under section 118(3);
- (c) “**basis period**” means the period which forms the basis of a year of assessment;
- (d) “**overlap profit**” means an amount of profit which is included in the computation for 2 successive years of assessment;
- (e) “**overlap loss**” means an amount of loss which pertains to any part of a period used as basis period for 2 successive years of assessment;
- (f) “**overlap period**” in relation to an overlap profit, means the number of months in the period in which the overlap profit arises.

23. Rulings^{79*}

The fee payable under section 159 of the Act for a ruling shall be:-

- (a) in relation to an individual, an amount of 2,000 rupees; and
- (b) in relation to any other person, an amount of 10,000 rupees.

23A. [Proceedings for temporary closing down of business] Revoked ^{80*}

23B. Ascertainment of annual tax credit for companies engaged in the export of goods ^{81*}

For the purpose of section 161A(50A)(ab) of the Act, the tax credit allowable shall be -

- (a) one-fifth of the tax credit referred to in section 161A(50A)(a) where a company derives gross income exclusively from the export of goods;
- (b) computed in accordance with the following formula where a company derives gross income from export of goods and other activities -

$$\left[\frac{1}{5} \times c \times \frac{a}{b} \right] + \left[c \times \frac{(b-a)}{b} \right]$$

where -

- a is the gross income derived from the export of goods in that income year;
- b is the gross income derived from all the activities of the company in that income year;
- c is the tax credit referred to in section 161A(50A)(a).

23C. Penalty for non-compliance with request for information ^{82*}

- (1) Where a person fails to comply with a request for information, under section 124(1)(b) of the Act, he shall be liable to a penalty of 5,000 rupees.
- (2)
 - (a) Where a penalty is imposed under paragraph (1) and the failure to comply continues after a claim has been made, the person shall be liable to a further penalty of 10,000 rupees per month or part of the month during which the failure continues.
 - (b) The total penalty under subparagraph (a) shall not, in the aggregate, exceed 120,000 rupees.
- (3)
 - (a) Where a penalty is imposed under paragraph (1) or (2), the Director-General shall make a claim, by registered post, to the person specifying the amount of penalty payable and the reasons for making the claim.
 - (b) Where a claim is made under subparagraph (a), the person shall pay the amount of penalty within 28 days from the date of the claim.
- (4) The penalties under paragraphs (1) and (2) shall not apply where the person satisfies the Director-General that there is reasonable ground for not complying with the request for information of the Director-General under section 124 of the Act.
- (5) For the purpose of paragraph (4), reasonable ground shall not include failure to carry out an act due to insufficiency of funds or reliance upon another person.
- (6) A claim under paragraph (3) in respect of a penalty under paragraph (1) or (2) shall be made within a period of 12 months from the date on which the person became liable to the penalty.

- (7) Where a person who has been issued with a claim under paragraph (3) is dissatisfied with the claim, he may, within 28 days of the date of the claim, object to the claim and lodge written representations with the Clerk to the Assessment Review Committee in the manner specified in section 131AA of the Act.

23D. Conditions for eligibility to exemption^{83*}

- (1) For the purpose of item 6(b)(ii) of Sub-part B of Part II of the Second Schedule to the Act, the exemption shall be granted provided that the company –
- (a) complies with its filing obligations under the Companies Act or the Financial Services Act; and
 - (b) has adequate resources for holding and managing share participations.
- (2) (a) The exemption shall, for the purpose of item 7(b) of Sub-part B of Part II of the Second Schedule to the Act, items 41(b), 42(b), 46(b), 47(b), 48(b) and 49(a)(ii) of Sub-part C of Part II of the Second Schedule to the Act, be granted provided the company –^{84*}
- (i) carries out its core income generating activities in Mauritius;
 - (ii) employs, directly or indirectly, an adequate number of suitably qualified persons to conduct its core income generating activities; and
 - (iii) incurs a minimum expenditure proportionate to its level of activities.
- (b)^{85*} In paragraph (a) –
- “core income generating activities” includes, for the purpose of –
- (i) item 7(b) of Sub-part B of Part II of the Second Schedule to the Act, agreeing funding terms, setting the terms and duration of any financing, monitoring and revising any agreements, and managing any risks;
 - (ii)^{86*} item 41(b) of Sub-part C of Part II of the Second Schedule to the Act, the following as set out in the second column corresponding to the relevant type of licence as specified in the first column of the hereunder table –

Type of licence	Core income generating activities
Collective Investment Scheme	Investment of funds in portfolios of securities, or other financial assets, real property or non-financial assets; diversification of risks; redemption on the request of the holder
Closed-end Fund	Investment of funds collected from sophisticated investors, in portfolios of securities, or in other financial or non-financial assets, or real property

CIS Manager	Management of a Collective Investment Scheme; taking decisions on the holding and selling of investments; calculating risks and reserves; taking decisions on currency or interest fluctuations and hedging positions; and preparing relevant regulatory or other reports for Government authorities and investors
CIS Administrator	Providing services with respect to the operations and administrative affairs of a Collective Investment Scheme including accounting, valuation or reporting services
Investment Adviser or Asset Manager	Advising, guiding or recommending other persons, or holding himself out to advise, guide or recommend other persons, whether personally or through printed materials or by other means, to enter into securities transactions; managing or holding himself out to manage, under a mandate, whether discretionary or not, portfolios of securities; giving advice on corporate finance advisory matters concerning securities transactions
Investment dealer	Acting as an intermediary in the execution of securities transactions on behalf of other persons; trading in securities as principal for own account with the intention of reselling these securities to the public; underwriting or distributing securities on behalf of an issuer or a holder of securities

- (iii) item 42(b) of Sub-part C of Part II of the Second Schedule to the Act, agreeing on funding terms, identifying and acquiring assets to be leased, setting out the terms and duration of any leasing, monitoring and revising any agreements, and managing any risks;
- (iv)^{87*} item 46(b) of Sub-part C of Part II of the Second Schedule to the Act, predicting and calculating risk, reinsuring against risks, administrating clients' cell, providing related services, preparing regulatory reports, and providing clients technical advice in respect of reinsurance of liabilities;
- (v)^{88*} item 47(b) of Sub-part C of Part II of the Second Schedule to the Act, agreeing funding terms, identifying and acquiring capacity to be leased or otherwise provided, setting out the terms and duration of any leasing or right of use contracts, monitoring and revising any agreements, and managing any risks;
- (vi)^{89*} item 48(b) of Sub-part C of Part II of the Second Schedule to the Act, negotiating the terms of purchase and sale of aircraft and its spare parts, arranging for sale and leasing of aircraft, agreeing funding terms and providing advisory services in aviation related services;
- (vii)^{90*} item 49 of Sub-part C of Part II of the Second Schedule to the Act, hosting and maintaining an electronic platform, selling e-commerce subscriptions and advertisements packages and any other services related thereto.
- (3) A company may, for the purpose of this regulation, outsource any relevant activities to third party service providers, provided that –

- (a) the company is able to demonstrate adequate monitoring of the outsourced activities;
- (b) the outsourced activities are conducted in Mauritius; and
- (c) the economic substance of service providers is not counted multiple times by multiple companies when evidencing their own substance in Mauritius.

23E. Income from Innovation-driven activities^{91*}

(1) For the purpose of item 34 of Sub-part C of Part II of the Second Schedule to the Act —

- (a) the exemption shall be available only to a company which carries out the research and development leading to the creation of the patent, copyrighted software or, only in relation to smaller companies, other intellectual property that is similar to an invention which could be patented;
- (b) income qualifying for the exemption shall be computed in accordance with the following formula —

$$\frac{QE + UE \times OI}{OE}$$

where –

QE is the qualifying expenditure on the qualifying asset or family of products or assets

UE is the uplift expenditure

OE is the overall expenditure on the qualifying asset or family of products or assets, and

OI is the overall income from the qualifying asset or family of products or assets

- (c) no exemption shall be granted unless the Director-General is satisfied that the company has maintained records to show —
 - (i) that each of the following has been tracked —
 - (A) overall income from the qualifying asset or family of products or assets;
 - (B) qualifying expenditure on the qualifying asset or family of products or assets; and
 - (C) overall expenditure on the qualifying asset or family of products or assets;
 - (ii) how expenditures and income are linked to the qualifying asset or family of products or assets.

* Please refer to endnotes at Appendix 1

- (2) Notwithstanding section 26(1)(b) of the Act, where a company satisfies the Director-General that it has, in an income year, incurred a loss from the qualifying asset or family of products or assets, that loss —
- (a) shall not be deducted from or set-off against its net income other than those arising from the qualifying asset or family of products or assets for that income year; but
 - (b) may be set off against its net income arising from the qualifying asset or family of products or assets derived in that income year, and any excess loss shall be carried forward for set-off against income derived from the qualifying asset or family of products or assets in subsequent income years.

(3) In this regulation —

“acquisition costs” means the amount incurred on buying intellectual property or where the transaction is between related parties, it is the market value of that intellectual property;

“family of products or assets” means the smallest group of qualifying assets, as a common source of income, for which the qualifying expenditure and the overall expenditure can be reasonably identified and tracked;

“other intellectual property” means intellectual property in the nature of assets that are certified by the Mauritius Research Council as being novel, non- obvious and useful;

“overall expenditure on the qualifying asset or family of products or assets” means the total qualifying expenditure, acquisition costs and outsourcing costs relating to that qualifying asset or family of products or assets, incurred in any accounting period;

“overall income from the qualifying asset or family of products or assets” means any royalty, any licence fee for the use of the qualifying asset or family of products or assets or any amount of insurance or compensation relating to that asset or family of products or assets, where those amounts are taxable as profits of the trade;

“qualifying asset” —

- (a) means any patent, copyrighted software and, only in relation to smaller companies, other intellectual property that is similar to an invention which could be patented, which is the result of research and development activities; but
- (b) does not include trademarks, logos and comparable assets produced by the company;

“qualifying expenditure” —

- (a) means expenditure incurred by a company, in any accounting period, wholly and exclusively in the carrying on, by it, of research and development activities in Mauritius where those activities lead to the development, improvement or creation of the qualifying asset or family of products or assets; but

- (b) does not include —
 - (i) acquisition costs;
 - (ii) interest and financing costs; and
 - (iii) amounts paid to group members to carry on research and development activities outside Mauritius;

“**smaller companies**” means companies that have not more than EUR 50 million in global group-wide turnover and that do not themselves earn more than EUR 7.5 million per year in gross revenues from all intellectual property assets, using a five-year average for both calculations;

“**uplift expenditure**”, for each qualifying asset or family of products or assets, means an increase of up to 30 per cent of the qualifying expenditure provided that the amount increased by the qualifying expenditure does not exceed the overall expenditure.

23F. Controlled foreign company rule^{92*}

- (1) (a) The income to be included in the chargeable income of the company shall, for the purpose of section 90A(1) of the Act, be limited to amounts generated through assets and risks which are linked to significant people functions carried out by the controlling company.
- (b) The attribution of controlled foreign company income shall be calculated in accordance with the arm’s length principle.
- (2) The net income of a controlled foreign company in respect of a foreign tax year shall be –
 - (a) an amount equal to the taxable income of that company determined in accordance with the Act as if the controlled foreign company had been a taxpayer, and as if that controlled foreign company had been a resident for the purpose of the definition of “gross income” under section 10 of the Act;
 - (b) determined in the currency used in the controlled foreign company for the purpose of financial reporting and shall, for the purpose of determining the amount to be included in the income of the company during any year of assessment, be converted into Mauritius currency by applying the average exchange rate between Mauritius currency and the other currency for that year of assessment.
- (3) The income to be included in the chargeable income of the company shall be calculated in proportion to the company’s participation in the controlled foreign company referred to in section 90A of the Act.
- (4) The income shall be included in the tax return of the company in respect of the income year in which the tax year of the controlled foreign company ends.

- (5) Where the controlled foreign company distributes profits to the company, and those distributed profits are included in the chargeable income of the company, the amount of income previously included in the chargeable income of the company in accordance with section 90A(1) of the Act shall be deducted from the chargeable income when calculating the amount of tax due on the distributed profits.
- (6) A credit of the tax paid by the controlled foreign company shall be allowed against the tax liability of the company in accordance with section 77 of the Act.

23G. Freeport operator or private freeport developer engaged in manufacturing activities in a freeport zone^{93*}

The rate of income tax specified in Part II of the First Schedule shall, for the purpose of section 44B(3) of the Act, be applicable on the chargeable income provided that the freeport operator or private freeport developer –

- (a) employs a minimum of 5 staff; and
- (b) incurs an annual expenditure exceeding 3.5 million rupees.

23H. Admissibility of documents produced by computer^{94*}

- (1) Where a computer system has been approved by the Director-General under section 128A of the Act, the following conditions shall be satisfied for section 155A of the Act to apply –
 - (a) the statement contained in the document has been processed by the computer during a period over which the computer had been used to process and store information;
 - (b) the computer has been operating properly during that period or, if it had not been operating properly or had been out of operation during that period or part of that period, the processing or storing of the statement contained in the document or the accuracy of its contents had not been thereby affected;
 - (c) information shall be taken to be supplied to a computer where it is supplied thereto in any appropriate form and whether it is so supplied directly, or by means of any appropriate equipment, with or without human intervention; and
 - (d) the document shall be taken to be generated by a computer whether it had been generated by it directly, or by means of any appropriate equipment, with or without human intervention.
- (2) In any proceedings, where a document containing a statement is generated by virtue of section 155A of the Act, a certificate –

- (a) identifying the document containing the statement and describing the manner in which it had been produced;
- (b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document had been generated by a computer; and
- (c) dealing with any of the matters to which the conditions specified in paragraph (1)(a) and (b) relate,

and purporting to be signed by a person responsible for the operation of the relevant device or the management of the relevant activities, as the case may be, shall be evidence of any matter stated in the certificate.

23I. Payment of allowance under the Wage Assistance Scheme for the month of June 2020 ^{95*}

(1) In this regulation -

“eligible employee” means an employee employed on a part-time or full-time basis by an employer -

- (a) engaged in an activity in the tourism sector specified in Sub-Part A of Part I of the Twelfth Schedule; or ^{96*}
- (b) engaged in an activity specified in Part II of the Twelfth Schedule and whose premises have remained closed or who was not allowed to carry out his activities in accordance with regulation 4(a) and (b) of the COVID-19 (Closing Down of Premises and Restriction of Activities and Movement in Public Places) Regulations 2020.

(2) For the purpose of section 150B(2)(e) of the Act, the Director-General shall, in respect of every eligible employee, pay to his employer, for the month of June 2020, an allowance equivalent to the basic salary or wage of that employee for the month of June 2020 where the basic salary or wage of the employee for the month of June 2020 does not exceed 50,000 rupees.

(3) The maximum allowance payable under paragraph (2) in respect of every eligible employee shall, for the month of June 2020, be 25,000 rupees.

(4) The provisions of section 150B(4), (5) and (9) to (13) of the Act shall, in respect of paragraph (2), apply to the payment of allowance for the month of June 2020.

23J. Payment of allowance under the Self-Employed Assistance Scheme for the month of June 2020. ^{97*}

(1) For the purpose of section 150C(2)(d) of the Act, the Director- General shall, subject to the provisions of section 150C of the Act, pay to every self-employed, engaged in an activity specified in –

- (a) items 1 to 4 of Sub-Part A of Part I of the Twelfth Schedule;^{98*}
- (b) Part II of the Twelfth Schedule; and
- (c) Part I of the Thirteenth Schedule,^{99*}

an allowance of 5,100 rupees for the month of June 2020.

- (2) The provisions of section 150C(1) and (3) to (10) of the Act shall, in respect of paragraph (1), apply to the payment of allowance for the month of June 2020.

23K. Payment of allowance under the Wage Assistance Scheme for the month of July 2020^{100*}

- (1) In this regulation —

“eligible employee” means an employee employed on a part-time or full-time basis by an employer engaged in an activity in the tourism sector specified in Sub-Part B of Part I of the Twelfth Schedule.

- (2) For the purpose of section 150B (2)(e) of the Act, the Director-General shall, in respect of every eligible employee, pay to his employer, for the month of July 2020, an allowance equivalent to the basic salary or wage of that employee for the month of July 2020 where the basic salary or wage of the employee for the month of July 2020 does not exceed 50,000 rupees.
- (3) The maximum allowance payable under paragraph (2) in respect of every eligible employee shall, for the month of July 2020, be 25,000 rupees.
- (4) The provisions of section 150B(4), (5)(a) and (9) to (13) of the Act shall, in respect of paragraph (2), apply to the payment of allowance for the month of July 2020.

23L. Payment of allowance under the Self-Employed Assistance Scheme for the month of July 2020^{101*}

- (1) For the purpose of section 150C (2)(d) of the Act, the Director-General shall, subject to other provisions of that section, pay to every self-employed, engaged in an activity specified in —
 - (a) items 1 to 4 and 6 to 13 of Sub-Part B of Part I of the Twelfth Schedule;
or
 - (b) Part II of the Thirteenth Schedule,

an allowance of 5,100 rupees for the month of July 2020.

- (2) The provisions of section 150C(1), (3), (4), (5)(a) and (6) to (10) of the Act shall, in respect of paragraph (1), apply to the payment of allowance for the month of July 2020.

23M. Payment of allowance under Wage Assistance Scheme and Self-Employed Assistance Scheme for the month of August 2020 and other subsequent months up to December 2020^{102*}

Regulations 23K and 23L shall apply with such modifications and adaptations as may be necessary to enable the Director-General to pay the allowance under the Wage Assistance Scheme and the Self-Employed Assistance Scheme for the month of August 2020 and such other subsequent month as the Minister may determine up to December 2020.^{103*}

23MA.^{104*}Payment of allowance under Wage Assistance Scheme for month of January 2021 and other subsequent month to employees in the tourism sector

- (1) In this regulation –

“eligible employee” means an employee employed on a part-time or full-time basis by an employer engaged in an activity in the tourism sector specified in Sub-part B of Part I of the Twelfth Schedule.

- (2) For the purpose of section 150B(2)(e) of the Act, the Director-General shall, in respect of every eligible employee, pay to his employer, for the month of January 2021 and such other subsequent month as the Minister may determine, an allowance equivalent to the basic salary or wage of that employee in that month where the basic salary or wage of the employee for that month does not exceed 50,375 rupees.
- (3) The maximum allowance payable in a month under paragraph (2) in respect of every eligible employee shall be 25,375 rupees.
- (4) The provisions of section 150B(4), (5)(a) and (9) to (13) of the Act shall in respect of paragraph (2), apply to the payment of allowance for the month of January 2021 and such other subsequent month as the Minister may determine.

23MB^{105*} Payment of allowance under Self Employed Assistance Scheme for month of January 2021 and other subsequent month to self-employed individuals engaged in an activity in the tourism sector

- (1) For the purpose of section 150C(2)(d) of the Act, the Director-General shall, in respect of every self-employed engaged in any activity specified in –
- (a) items 1 to 4 and 6 to 13 of Sub-part B of Part I of the Twelfth Schedule; or
- (b) Part II of the Thirteenth Schedule,

an allowance of Rs 5,287 for the month of January 2021 and such other subsequent month as the Minister may determine.

- (2) The provisions of section 150C(1), (3), (4), (5)(a) and (6) to (10) of the Act shall in respect of paragraph (1), apply to the payment of allowance for the month of January 2021 and such other subsequent month as the Minister may determine.

23MC.^{106*} Payment of allowance under Wage Assistance Scheme for month of March 2021 and any other subsequent month to employees other than in tourism sector

- (1) In this regulation –

“additional remuneration 2021” means the additional remuneration payable under the Workers’ Rights (Additional Remuneration) (2021)

“eligible employee” –

- (a) means an employee employed on a part-time or full-time basis –

(i) (A) by an employer deriving gross income from business;

(B) by a charitable institution approved by the Director-General or registered under the Registration of Associations Act, charitable trust or charitable foundation; or

(C) by such other category of employer as the Minister may determine; and

(ii) whose basic salary or wage, inclusive of additional remuneration 2021, for the month of March 2021 or such other month as the Minister may determine, does not exceed 50,375 rupees; but

- (b) does not include –

(i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;

(ii) an employee employed on a part-time or full-time basis by an employer engaged in an activity in the tourism sector specified in Sub-part B of Part I of the Twelfth Schedule;

(iii) an employee employed by such category of employer as the Minister may determine; or

(iv) such category of employees as the Minister may determine;

“export enterprise” has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

“SME” means a small or medium enterprise –

- (a) whose turnover, in the case of a company, for the accounting year ended in the year 2020; or
 - (b) whose turnover, in any other case, for the year ended 30 June 2020, did not exceed 50 million rupees.
- (2) For the purpose of section 150B(2)(e) of the Act, the Director-General shall, in respect of every eligible employee, pay to his employer –
- (a) for the month of March 2021, an allowance equivalent to 50 per cent of the basic salary or wage of an employee, inclusive of additional remuneration 2021;
 - (b) in addition to the amount payable under subparagraph (a), where the employee is employed on a full time-basis, an additional amount of –
 - (i) 187 rupees per eligible employee of an SME which is not an export enterprise;
 - (ii) 117 rupees per eligible employee of an SME which is an export enterprise;
 - (c) such other allowance, and for such other month, and for such categories of employers or employees, as the Minister may determine.
- (3) The amount referred to in paragraph (2)(b)(i) and (ii) represent the amount that would have otherwise been refunded to an SME under the financial support granted by the Government to pay additional remuneration 2021.
- (4) The maximum allowance payable under paragraph (2) in respect of every eligible employee shall, for the month of March 2021, be –
- (a) 12,688 rupees, where that employee is an employee other than an employee referred to in subparagraphs (b), (c) and (d);
 - (b) 12,618 rupees, where that employee is an employee of an export enterprise;
 - (c) 12,875 rupees, where that employee is an employee of an SME which is not an export enterprise;
 - (d) 12,735 rupees, where that employee is an employee of an export enterprise which is an SME.
- (5) Where an eligible employee –
- (a) is a citizen of Mauritius;
 - (b) is employed in an export enterprise;
 - (c) is employed on a full-time basis; and

- (d) whose basic salary or wage as declared by his employer in the return submitted under section 30B of the National Pensions Act does not exceed 9,235 rupees,
 - (e) the allowance payable under paragraph (2) shall be calculated on the basis of 9,235 rupees.
- (6) The provisions of section 150B(4), (5)(a) and (9) to (13) of the Act shall, in respect of paragraph (2), apply to the payment of allowance for the month of March 2021.
- (7) This regulation shall apply with such modifications and adaptations as may be necessary to enable the Director-General to pay the allowance under the Wage Assistance Scheme for such other subsequent month as the Minister may determine.

23MD.^{107*} Payment of allowance under Self-Employed Assistance Scheme for month of March 2021 and any other subsequent month to self-employed individuals engaged in an activity other than in tourism sector

- (1) In this regulation –

“passive income” means income derived from rent, dividends, interests and such other income as the Minister may determine;

“self-employed” –

- (a) means an individual –

- (i) who is a citizen of Mauritius and is resident in Mauritius;
- (ii) who is above the age of 18;
- (iii) who is not employed, as at 1 March 2021, by any employer, whether on a full-time or part-time basis; and
- (iv) who has been in business on his own account or is a tradesperson carrying out activities such as mason, cabinet maker, plumber, hairdresser, artist or other similar activities for a period of at least 3 months prior to 10 March 2021; but

- (b) does not include –

- (i) an individual who derives exclusively passive income;
- (ii) an individual engaged in an activity specified in –

(A) items 1 to 4 and 6 to 13 of Sub-part B of Part I of the Twelfth

Schedule; or

(B) Part II of the Thirteenth Schedule;

(iii) an individual who was not carrying out any income earning activity prior to 10 March 2021;

(iv) an individual who falls under such category as the Minister may determine.

(2) For the purpose of section 150C(2)(d) of the Act, the Director-General shall, subject to other provisions of that section, pay to every self-employed –

(a) an allowance of 2,644 rupees for the month of March 2021;

(b) such other allowance, for such other period, and to such other category of self- employed, as the Minister may determine.

(3) The provisions of section 150C(3), (4), (5)(a) and (6) to (10) of the Act shall, in respect of paragraph (2), apply to the payment of allowance for the month of March 2021.

(4) The Director-General may pay the allowance payable under paragraph (2) on the basis of the information provided by a self-employed under an application made in respect of a previous month and any other information available to him.

(5) This regulation shall apply with such modifications and adaptations as may be necessary to enable the Director-General to pay the allowance under the Self-Employed Assistance Scheme for such other subsequent month as the Minister may determine.

23N. Computation of CSR Fund^{108*}

(1) For the purpose of section 50L of the Act, the chargeable income of a life insurance company shall be the higher of the net income calculated under regulation 17 or the relevant profit as defined in section 50(1B) of the Act.

(2) For the purpose of section 50L(13) of the Act, Sub-part AD of Part IV of the Act shall, in addition to the items specified under that subsection, also apply to items 43, 45, 49, 50, 51, 53, 54 and 55 of Part II of Sub-part C of the Second Schedule to the Act.

23P.^{109*} Expenditure incurred on specialised software and systems

(1) For the purpose of section 65B(1) of the Act, specialised software and systems shall –

(a) be acquired on or after 1 July 2021;

- (b) be used in a business for income producing activities;
 - (c) have a lifetime exceeding one year.
- (2) Software comprises of –
- (a) non-customized software available to the general public under a non-exclusive licence;
 - (b) software acquired from a third party contractor who is at economic risk should the software not perform;
 - (c) software that is leased; or
 - (d) such other type of software as the Minister may approve.
- (3) The eligible deduction shall be in respect of the cost of –
- (a) purchase or lease of the software;
 - (b) installation of the software on the taxpayer's computer hardware; and
 - (c) configuration of the software to the taxpayer's needs.
- (4) (a) The deduction of twice the amount of expenditure incurred on the acquisition of specialised software and systems under paragraph (3) shall apply in respect of expenditures exceeding 100,000 rupees.
- (b) The deduction allowed under paragraph (a) shall not exceed 100 million rupees in an income year.
- (5) Specialised software shall include software used in relation to –
- (a) additive manufacturing;
 - (b) optimisation of manufacturing processes, including production planning and execution;
 - (c) robotics;
 - (d) artificial intelligence;
 - (e) simulation;

- (f) augmented and virtual reality;
 - (g) horizontal and vertical system integration;
 - (h) industrial Internet of things (IIoT);
 - (i) cybersecurity;
 - (j) big data and analytics, including efficient data sharing;
 - (k) cloud technology;
 - (l) digitisation outreach to customers;
 - (m) enable Work from Home;
 - (n) improve energy efficiency;
 - (o) engineering tools; or
 - (p) product life cycle management.
- (6) Qualifying expenditure for the double deduction shall not include expenditure incurred on –
- (a) hardware;
 - (b) an operating system software;
 - (c) software performing general and administrative functions such as payroll, bookkeeping, personnel management, spreadsheet, word processing, presentation tools or in providing non-computer services such as accounting, banking services and auditing;
 - (d) programming software;
 - (e) database software;
 - (f) basic Enterprise Resource Planning (ERP) and Customer Relationship Management (CRM) software;
 - (g) websites;
 - (h) mobile applications;

(i) gaming software, including computer games; and

(j) point of sale system.

24. Repeal and savings

- (1) The following regulations are repealed -
 - (a) The Income Tax (Petroleum Companies) (Deductions and Allowances) Regulations 1970;
 - (b) The Income Tax (Superannuation) Regulations 1976;
 - (c) The Income Tax (Donations to Charitable Institutions)(Exemption) Regulations 1982;
 - (d) The Income Tax (Suspension of Operation) Regulations 1987;
 - (e) The Income Tax (Exemption of Interest No. 2) Regulations 1990; and
 - (f) The Income Tax (Current Payment System (CPS) and Pay As You Earn (PAYE)) Regulations 1993.
- (2) Notwithstanding the repeal of the regulations specified in paragraph (1), any act or thing done under those regulations shall be deemed to have been made under these regulations.

25. Commencement

These regulations shall be deemed to have come into operation on 1 July 1996.

Made by the Minister on 20 July 1996.

[FIRST SCHEDULE] Repealed^{110*}

SECOND SCHEDULE ^{111*}*(regulation 3A)***Value of fringe benefits**

	Monthly taxable benefits (Rs)
1. Car Benefit	
Cylinder capacity -	
(a) up to 1600cc	9,500
(b) 1601 to 2000cc	10,750
(a) above 2000cc	12,000
2. Housing benefit – Where property is -	
(a) owned by the employer	10 percent of employee's total emoluments for unfurnished property.
	15 percent of employee's total emoluments for furnished property.
(b) rented by the employer	Actual rent paid
3. Accommodation benefit provided by hotels -	
(a) Full board and lodging -	
(i) Single	11,500
(ii) Married	15,700
(b) Accommodation -	
(i) For managing and supervisory staff	4,400
(ii) Other staff	2,200
4. Interest free loans or loans at reduced rates	Difference between the amount of interest for the month, calculated at 2 per cent per annum above the repo rate, prevailing at the end of that month, and the amount of interest paid in that month.
5. Tips received by an employee from a pool managed by the employer	Actual amount received in the month by the employee

- | | | |
|----|---|---|
| 6. | Repayment or write-off of employees' debt by the employer | Amount of debt repaid or written off in the month |
| 7. | Domestic and private expenses borne by Employer, including utilities, wages of housemaids, school fees of children, club membership fee and any other domestic and private expenses | Actual amount paid for the month |
| 8. | Tax paid by the employer | Tax benefit is arrived at by dividing the tax payable on the actual emoluments by a factor which varies according to the marginal tax rate applicable |

Note: - (1) For the purposes of items 1 and 2, any contribution made by an employee to his employer shall be deducted from the car benefit or housing benefit, as the case maybe.

(2) For the purposes of item 2, total emoluments shall exclude the yearly bonus and housing benefit.

THIRD SCHEDULE - Repealed^{112*}

FOURTH SCHEDULE ^{113*}
(regulation 7)

Column 1		Column 2	
<i>Capital expenditure incurred on -</i>		<i>Rate of annual allowance</i>	
		<i>Percentage of</i>	
		Base Value	Cost
1.	Industrial premises excluding hotels	-	5
2.	Commercial premises	-	5
3.	Hotels	30	-
4.	Plant or Machinery –		
	(a) costing or having a base value of 60,000 rupees or less ^{114*}	-	100
	(b) costing more than 60,000 rupees ^{115*} –		
	(i) ships or aircrafts	20	-
	(ii) aircrafts and aircraft simulators leased by a company engaged in aircraft leasing	-	100
	(iii) motor vehicles	25	-
	(iv) computer hardware and peripherals and computer software ^{116*}	50	-
	(iva) electronic, high precision machinery or equipment and automated equipment ^{117*}	-	100
	(v) furniture and fittings	20	-
	(vi) other	35	-
5.	Improvement on agricultural land for agricultural purposes	25	-
6.	Research and development, including innovation, improvement or development of a process, product or service ^{118*}	-	50
7.	Golf courses	15	-
7A.	Acquisition of patents ^{119*}	25	-
7B.	Green technology equipment	-	50
7C.	Landscaping and other earth works for embellishment purposes	-	50
7D.	Acquisition of a solar energy unit ¹²⁰ *	-	100
8.	Acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles	-	5

FIFTH SCHEDULE Repealed^{121*}

SIXTH SCHEDULE ^{122*}
(regulation 15B)

Declaration of non-residence for Income Year ended

I/We, the undersigned
(full name of trustee(s))

of declare that –
(address of trustee(s))

- (a) I am/We are duly authorized by the Financial Services Commission established under the Financial Services Development Act 2001 to act as trustee(s);
- (b) I am/We are the resident trustee(s) of the assets comprised in (hereinafter referred to as the “Trust”)
(Name of trust)
- (c) I/We confirm that –
 - (i) neither the settlor nor the beneficiaries of the Trust were resident in Mauritius in the income year ended
 - (ii) the Trust qualifies to be non-resident under section 46(3) of the Income Tax Act.

Date:
Signature of trustee

.....
Signature of trustee

SEVENTH SCHEDULE ^{123*}

(regulation 22(1)(a))

STATEMENT OF EMOLUMENTS AND TAX DEDUCTION FOR INCOME YEAR ENDED 30 June...

(To be given in duplicate by an employer to his employee not later than 15 August in the year of assessment)

1. IDENTIFICATION OF EMPLOYER

Full Name

PAYE Employer Registration Number

Business Registration Number

2. IDENTIFICATION OF EMPLOYEE

Full Name of employee

Employed from to

National Identity Card No. Tax Account No.

EMOLUMENTS

Rs

Salary, wages leave pay, fee, overtime pay, perquisite, allowance, gratuity, commission or other reward or remuneration

Bonus including end-of-year bonus

Rent or housing allowance

Entertainment allowance

Transport, travelling, petrol or driver's allowance, travel grant, commuted travelling allowance (please specify)

Reimbursement of travelling expenses

Any other allowance or sum by whatever name called (please specify)

Reimbursement of the cost or payment of personal and private expenses (please specify)

Reimbursement of the cost or payment of passages, by sea, air or land between Mauritius and another country on behalf of the employee, his spouse and dependents

Fringe benefits (please specify)

Lump sum by way of commutation of pension, death gratuity, consolidated compensation for death or injury, retiring allowance, severance allowance, compensation for loss of office, superannuation,

Retirement pension, annuity or other reward (please specify)

TOTAL

Deduct: Exempt income in accordance with Sub-Part A of Part II of the Second Schedule to the Act (please specify)

EMOLUMENTS NET OF EXEMPT INCOME

Income Exemption Threshold claimed by employee in his/her Employee Declaration Form

TAX DEDUCTION

Tax withheld and remitted to the Mauritius Revenue Authority

DECLARATION BY EMPLOYER

.....
(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

Date :

Signature



Capacity in which acting

EIGHTH SCHEDULE ^{124*}
(regulation 22B(1))

STATEMENT OF INCOME RECEIVED FOR INCOME YEAR ENDED 30 June

(To be given in duplicate by a payer to a payee not later than 15 August in the year of assessment)

1. Identification of payer

- (1) Name.....
- (2) Tax Account umber.....
- (3) Business Registration Number

2. Identification of the person (payee) to whom an amount has been made available by the payer

- (1) Name
- (2) Address
- (3) National Identity Card Number
- (4) Bank Customer Identification Number.....
- (5) Tax Account Number
- (6) Business Registration Number

3. Amount paid or credited and tax deducted, if any

Please tick (✓) as appropriate in the box)		Gross amount paid or credited (before deduction of tax)	Tax deducted and remitted to MRA
		Rs	Rs
<input type="checkbox"/>	Royalties	.....	.....
<input type="checkbox"/>	Rent	.....	.....
<input type="checkbox"/>	Payments to contractor/subcontractor	.....	.....
<input type="checkbox"/>	Payments to architects, engineers, land surveyors, project managers, property valuers and quantity surveyors	.....	.....
<input type="checkbox"/>	Payments to attorneys/solicitors, barristers and Legal consultants	.....	.....
<input type="checkbox"/>	Payments to medical services providers	.....	.....
<input type="checkbox"/>	Payments for procurement of good and services	.....	.....
<input type="checkbox"/>	Payments for board and lodging	.....	.....
<input type="checkbox"/>	Payments to non-resident for services rendered in Mauritius	.....	.....
<input type="checkbox"/>	Payment of management fees payable to an individual	.....	.....
<input type="checkbox"/>	Payment made to a non-resident entertainer or sportsperson	.....	.....
<input type="checkbox"/>	Payment to Accountant/Accounting firm and tax adviser or his representative	.....	.....

* Please refer to endnotes at Appendix 1

<input type="checkbox"/>	Interest		
--------------------------	----------	--	--

4. Declaration of payer

I
 (name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

.....
 Signature

.....
 Capacity in which acting

.....
 Date

.....
 Seal

NINTH SCHEDULE 125*
(regulation 22B(2))

**STATEMENT OF AMOUNT PAID AND TAX DEDUCTED FOR
INCOME YEAR ENDED 30 June(YEAR)**

1. IDENTIFICATION OF PAYER

Full Name

Tax Account Number

Business Registration Number

2. DECLARATION OF PAYER

I

(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in the attached statement is complete, true and correct and that the tax deducted has been duly remitted to MRA

Date :

Signature.....

Capacity in which acting



3. STATEMENT SHOWING DETAILS OF PAYMENT MADE

IDENTIFICATION OF THE PERSON (PAYEE) TO WHOM AN AMOUNT HAS BEEN MADE							
AVAILABLE BY THE PAYER							
Surname	Other Names	National Identity Card Number (NICN) or residential address if NICN is not available	Tax Account Number (TAN)	Business Registration Number (BRN)	Nature of payment	Gross amount paid or credited (before deduction of tax) (Rs)	Tax deducted and remitted to MRA. (Rs)
					1. Royalties 2. Rent 3. Payments to contractor/ subcontractors 4. Payments architects, engineers, land surveyors, project managers, property valuers and quantity surveyors 5. Payments to attorneys/ solicitors, barristers and legal consultants 6. Payments to medical service providers		
Surname	Other Names	National Identity Card Number	Tax Account Number (TAN)	Business Registration Number (BRN)	Nature of payment	Gross amount paid or credited	Tax deducted and remitted

* Please refer to endnotes at Appendix 1

		<i>(NICN) or residential address if NICN is not available</i>				<i>(before deduction of tax)</i> (Rs)	<i>to MRA.</i> (Rs)
					7. Payments for procurement of goods and services 8. Payments for board and lodging 9. Payments to non-resident for services rendered in Mauritius 10. Interest		

TENTH SCHEDULE[Revoked] ^{126*}

ELEVENTH SCHEDULE[Revoked] ^{127*}

FIRST SCHEDULE^{128*}

[Regulation 5]

TWELFTH SCHEDULE

[Regulations 23I, 23J, 23K, 23L, 23M, 23MA and 23MB]^{129*}

PART I - ACTIVITY IN THE TOURISM INDUSTRY

Sub-Part A — Month of June 2020

1. Hotels, guest houses, tourist residences and domaines holding a tourist accommodation certificate issued under the Tourism Authority Act
2. Holder of a tourist enterprise licence, except a restaurant, a pub or a table d'hôte
3. Pleasure crafts licensed for commercial purposes and commercial nautical activities licensed under the Tourism Authority Act
4. A travel agency, a tour operator, a tourist guide or a canvasser licensed by the Tourism Authority
5. National airline, including Air Mauritius Limited and Airmate Ltd
6. Business which derives at least 50 per cent of its income from goods sold or services provided to a person engaged in a tourism activity specified in items 1 to 5
7. A restaurant, a pub or a table d'hôte holding a tourist enterprise licence which has started its operations on or after 1 July 2019
8. A restaurant, a pub or a table d'hôte holding a tourist enterprise licence which has started its operations prior to 1 July 2019 and whose turnover in June 2020 has been reduced by more than 50 per cent as compared to the corresponding turnover in June 2019
9. A contract car business or contract bus business or an event management company which has started its operations on or after 1 July 2019
10. A contract car business or contract bus business or an event management company which has started its operations prior to 1 July 2019 and whose turnover in June 2020 has been reduced by more than 50 per cent as compared to the corresponding turnover in June 2019
11. A public attraction, an amusement park, a natural site or a museum which has started its operations on or after 1 July 2019
12. A public attraction, an amusement park, a natural site or a museum which has started its operations prior to 1 July 2019 and whose turnover in June 2020 has been reduced by more than 50 per cent as compared to the corresponding turnover in June 2019

13. Such category of business as the Minister may approve and on such terms and conditions as he may determine

Sub-Part B — Months of July 2020 and August 2020, and other subsequent months^{130*}

1. Hotels, guest houses, tourist residences and domaines holding a tourist accommodation certificate issued under the Tourism Authority Act
2. Holder of a tourist enterprise licence, except a restaurant, a pub or a table d'hôte
3. Pleasure crafts licensed for commercial purposes and commercial nautical activities licensed under the Tourism Authority Act
4. A travel agency, a tour operator, a tourist guide or a canvasser licensed by the Tourism Authority
5. National airline, including Air Mauritius Limited and Airmate Ltd
6. Business which derives at least 50 per cent of its income from goods sold or services provided to a person engaged in a tourism activity specified in items 1 to 5
7. A restaurant, a pub or a table d'hôte holding a tourist enterprise licence which has started its operations on or after 1 July 2019
8. A restaurant, a pub or a table d'hôte holding a tourist enterprise licence which has started its operations prior to 1 July 2019 and whose turnover in July 2020 has been reduced by more than 50 per cent as compared to the corresponding turnover in July 2019
9. A contract car business or contract bus business or an event management company which has started its operations on or after 1 July 2019
10. A contract car business or contract bus business or an event management company which has started its operations prior to 1 July 2019 and whose turnover in July 2020 has been reduced by more than 50 per cent as compared to the corresponding turnover in July 2019
11. A public attraction, an amusement park, a natural site or a museum which has started its operations on or after 1 July 2019
12. A public attraction, an amusement park, a natural site or a museum which has started its operations prior to 1 July 2019 and whose turnover in July 2020 has been reduced by more than 50 per cent as compared to the corresponding turnover in July 2019
13. Such category of business as the Minister may approve and on such terms and conditions as he may determine

PART II – PREMISES WHICH HAVE REMAINED CLOSED OR ACTIVITIES WHICH WERE NOT ALLOWED TO BE CARRIED OUT UNTIL 15 JUNE 2020

1. Fitness centre (gymnasium/sports complex)
2. Horse racing, bookmaker, casino and gaming house
3. Leisure park, amusement centre, including aquarium
4. Multi-purpose hall, including wedding hall
5. Nightclubs and private clubs licensed by the Tourism Authority
6. Professional sports
7. Theatre and cinema hall
8. Such premises or activities as may be approved by the Minister and on such terms and conditions as he may determine ^{131*}

SECOND SCHEDULE

[Regulation 6]

THIRTEENTH SCHEDULE^{132*}

[Regulations 23J, 23L, 23M and 23MB]^{133*}

PART I - ELIGIBLE ACTIVITY FOR THE MONTH OF JUNE 2020

1. Artist
2. Haberdasher operating in a market fair
3. Holder of a licence, certificate or permit issued under the Tourism Authority Act, except for a skipper or a pleasure craft licensed for non-commercial activities
4. Licensee of Beach Authority
5. Person making handicrafts
6. Person working in school canteen
7. Taxi driver operating at the airport or based at a hotel
8. Such category of self-employed as may be approved by the Minister and on such terms and conditions as he may determine

PART II- ELIGIBLE ACTIVITY FOR THE MONTHS OF JULY 2020 AND AUGUST 2020, AND OTHER SUBSEQUENT MONTHS^{134*}

1. Artist
2. Holder of a licence, certificate or permit issued under the Tourism Authority Act, except for a skipper or a pleasure craft licensed for non-commercial activities
3. Licensee of Beach Authority
4. Person making handicrafts
5. Stallholder in the Central Market engaged in the sale of tourist products and who is not operating in the month of July 2020, as certified by the Municipal Council of Port Louis
6. Taxi driver operating at the airport or based at a hotel
7. Such category of self-employed as the Minister may approve and on such terms and conditions as he may determine

APPENDIX I

Endnotes

1 Regulation 3A added by GN 128 of 2006 - shall come into operation on 1 January 2007.

2 New regulation 22A added by GN 96 of 2005 dated 13 June 2005.

3 GN 128/2006 – regulation 3 revoked and replaced effective as from income year commencing on 1 July 2006.

3. Exempt income

(1) *Retiring allowance*⁽¹⁾

The exemption under item 5 of Part II of the Second Schedule to the Act shall not apply to a payment by way of retiring allowance, which is made –

- (a) to a person who is paid as commutation of pension, a lump sum which is exempt under item 6 of Part II of the Second Schedule to the Act;
- (b)
 - (i) to a relative of the employer;
 - (ii) where the employer is a société, to an associate or a relative of an associate; or
 - (iii) where the employer is a company, to a shareholder or a relative of a shareholder,except to the extent that the Commissioner determines that the payment would be reasonable if the taxpayer were not a person specified under this subparagraph.

⁽¹⁾ Paragraph (1) deleted and replaced by FA 2003. Effective as from 1 July 2003. Previous paragraph (1) was –

(1) *Retiring allowance*

- (a) The exemption under item 5 of Part II of the Second Schedule to the Act shall not apply to a payment by way of retiring allowance which is made -
 - (i) to a relative of the employer;
 - (ii) where the employer is a société, to an associate or a relative of an associate; or
 - (iii) where the employer is a company, to a shareholder or a relative of a shareholder, except to the extent that the Commissioner determines that the payment would be reasonable if the taxpayer were not a person specified under this subparagraph.
- (b) Where any payment by way of retiring allowance is made to a person, and a further payment of a retiring allowance is made to him on the occasion of his retirement from any subsequent employment after completing not less than 10 years in that employment, the period of earlier employment and any emoluments paid in respect of that period before the date of his earlier retirement shall be disregarded in calculating the specified sum in relation to his subsequent retirement.

(2) ⁽²⁾

⁽²⁾ Paragraph (2) deleted by GN 44 of 2000. Effective on 31.3.2000

(2) *Interest payable on bonds issued by prescribed bodies*

- (a) The interest payable on bonds issued by statutory bodies and bodies corporate specified in the First Schedule to these regulations shall be exempt from income tax, provided that the bonds are offered to the public through a prospectus.
- (b) For the purposes of subparagraph (a), "bond" includes debenture.

(3) *Income derived from a sugar growing unit*

The net income derived from a sugar growing unit in respect of the first 60 tonnes⁽³⁾ of sugar accruing shall be exempt from income tax subject to the following conditions –

- (a) the exemption shall not apply where a person deriving income from a sugar growing unit subdivides that sugar growing unit into 2 or more lots and the total insurable sugar as determined by the Sugar Insurance Fund for the income year, or for any of the three income years preceding the income year, in which the subdivision was

made, was more than 70 tonnes,⁽¹⁾ unless the Commissioner is of the opinion that the purpose or any of the purposes of the subdivision was not the avoidance of payment of income tax;

(b) for the purposes of this paragraph -

(i) "Sugar Insurance Fund" means the Sugar Insurance Fund established under the Sugar Insurance Fund Act;

(ii) the person claiming the exemption shall furnish to the Commissioner, within a specified delay, such information as the Commissioner may require;

(iii) "sugar growing unit" means the total area of land under cane cultivation belonging to or cultivated by the taxpayer as an individual or as a company or as an associate in a société⁽²⁾, otherwise than under a lease which the Commissioner determines or has determined, as the case may be, to have had no effect for the purposes of the Act.

(4) *Income derived from a Land Area Management Unit*

(a) 50 per cent of the incremental net income obtained through an increase in output from a sugar growing unit after at least 50 per cent of the land cultivated in cane are incorporated in one or more Land Area Management Units shall be exempt from income tax subject to the following conditions -

(i) the incremental output shall be determined by the Sugar Insurance Fund with respect to a figure calculated by it on the basis of past performance relating to a period of not more than 12 years before the incorporation referred to in this subparagraph in a manner consonant with the determination of an insurable sugar;

(ii) the exemption referred to in this subparagraph -

(A) shall be in addition to that granted under paragraph (3);

(B) shall not apply where a sugar growing unit is subdivided into 2 or more lots and the total insurable sugar as determined by the Sugar Insurance Fund for the income year, or for any of the three income years preceding the income year, in which the subdivision was made, was more than 100 tonnes, unless the Commissioner is of the opinion that the purpose or any of the purposes of the subdivision was not the avoidance of payment of income tax.

(b) For the purposes of this paragraph -

(i) "sugar growing unit" has the same meaning as in paragraph (3)(b)(iii) and shall have a total insurable sugar as determined by the Sugar Insurance Fund less than or equal to 100 tonnes at the time when 50 per cent of the land cultivated in cane was incorporated in one or more Land Area Management Units;

(ii) the person claiming the exemption shall furnish to the Commissioner within a specified delay such information as the Commissioner may require.

⁽³⁾ The words "60 tonnes" replaced "40 tonnes" by GN 88 of 1997. Effective as from 1.7. 1997.

⁽¹⁾ The words "70 tonnes" replaced "45 tonnes" by GN 88 of 1997. Effective as from 1.7.1997.

⁽²⁾ The words "the taxpayer as an individual or as a company or as an associate in a société" replaced "the person" by GN 88 of 1997. Effective as from 1.7.1997.

⁴ GN 34 of 2013 – Sub-subparagraph (i) of regulation 3(1)(b) revoked - shall be deemed to have come into operation on 1 September 2012.

-
- (i) in respect of an employment, to a person who is paid in respect of the same employment as commutation of pension, a lump sum which is exempt under paragraph (a) of that item;
- 5 GN 128 of 2006 – Regulation 3A added w.e.f. 01.01.07
- 6 GN No. 179 of 2009 - Regulation 4 amended, in paragraphs (1) and (4), by deleting the words "the Mauritius Accounting Standard 5 (MAS 5) on the valuation and presentation of stocks and work in progress published under the Mauritius Accounting and Auditing Standard Committee Act 1989" and replacing them by the words "the International Accounting Standard 2 (IAS2) on Inventories" shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.
- 7 GN No. 179 of 2009 - Regulation 4 amended, in paragraphs (1) and (4), by deleting the words "the Mauritius Accounting Standard 5 (MAS 5) on the valuation and presentation of stocks and work in progress published under the Mauritius Accounting and Auditing Standard Committee Act 1989" and replacing them by the words "the International Accounting Standard 2 (IAS2) on Inventories" shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.
- 8 Paragraph (1)(b)(ii) deleted and replaced by GN 140 of 2003. Previous (ii) was –
(ii) in the case of a fund or scheme not administered by an insurance company, a certified copy of the certificate of registration of the fund or scheme under the Employees Superannuation Fund Act.
- 9 The word "or" inserted by GN 17 of 1999 - 9.2.1999.
- 10 The word "or" inserted by GN 17 of 1999 - 9.2.1999.
- 11 Subparagraph (c)(i)(C) added by GN 17 of 1999 - 9.2.1999.
- 12 The word ‘or’ deleted by GN 140 of 2003.
- 13 The words "*does not exceed*" replaced "*is equal to*" by GN 88 of 1997. Effective as from 1.7.1997.
- 14 The full stop deleted and replaced by the words “;*or*” by GN 140 of 2003.
- 15 New subparagraph (C) added by GN 140 of 2003. Effective as from 1.7.2003.
- 16 GN No. 250 of 2008 - Paragraphs (2)(c)(xvii) amended by deleting the words “5 years’ service” and replacing them by the words “2 years’ service” w.e.f 8 .11.2008.
Subparagraphs (c)(xvii) and (c)(xviii) added by GN 17 of 1999 - 9.2.1999.
- 17 GN No. 250 of 2008 - Paragraphs (2)(c)(xviii) amended by deleting the words “5 years’ service” and replacing them by the words “2 years’ service” w.e.f 8 .11.2008.
- 18 The words “*provided that the related actuarial value of the accrued retirement benefits of the employee from a previous employment has not been transferred to the superannuation fund established by his new employer.*” added by GN 116 of 2000 – 21.8.2000
- 19 Inserted by GN 17 of 1999 - 9.2.1999.
- 20 GN 128 of 2006 -
Regulation 6(1) amended by deleting the words “*and 34*” w.e.f. 01.07.07.
GN 78 of 1996-
(1) *For the purposes of sections 22(1) (b) and 34 of the Act, an application for the approval of a medical scheme shall-*
- 21 The words “*Section 24(4)*” deleted and replaced by the words “*Section 24(5)*” by GN 140 of 2003.
- 22 GN 25 of 2020 – Regulation 7(2) amended by deleting the words “30,000 rupees” and replacing them by the words “60,000 rupees”- shall be deemed to have come into operation on 1 July 2019.

GN 128 of 2006 – Regulation 7(2) amended by deleting the words “10,000 rupees” and replacing them by the words “30,000 rupees”;

23 GN No. 231 of 2020 – Regulation 7 amended, in paragraph (3), by inserting, in the appropriate alphabetical order, the following definition w.e.f 3 October 2020.

24 GN 128 of 2006 – regulation 7A revoked , shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

Regulation 7A added by GN 12 of 2002 - 10.1.2002

7A. Allowance for investment in company holding a regional development certificate⁽¹⁾

(1) For the purposes of section 24(7) of the Act -

(a) the annual allowance in respect of an income year shall be computed at the rate of 10 per cent of the amount held at the end of the income year as investment in a company holding a regional development certificate;

(b) the provisions of section 24(5) of the Act shall not apply where, in an income year, the investment is sold or otherwise transferred.

(2) For the purposes of section 25(8) of the Act, where an investment allowance has been allowed in an income year in respect of an investment and, within a period of 5 years following that income year, the investment or any part of it is sold or transferred otherwise than on death, the allowance or part of it, as the case may be, shall be withdrawn and the amount so withdrawn shall be deemed to be part of the gross income of the alienator in the income year in which the sale or transfer takes place.

(3) For the purposes of sections 24(7) and 25(8) of the Act, “investment” means the amount subscribed in the equity share capital of a company holding a regional development certificate.

25 Regulation 8 deleted and replaced by GN 140 of 2003. Effective as from assessment year 2003/04.

8. Unauthorised deductions

The amount of expenditure or loss, for the purposes of section 26(3) of the Act, attributable to the production of gross income shall be determined in accordance with the following formula -

$$\frac{\text{Gross income (excluding exempt income)}}{\text{Total income (including exempt income)}} \times \text{expenditure or loss}$$

26 GN 128 of 2006 – regulation 9 revoked , shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

9. Prescribed funds and schemes

The funds or schemes for the purposes of section 29 of the Act shall be as specified in the Third Schedule to these Regulations.

27 GN 128 of 2006 – regulation 10 revoked , shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

10. Approval of personal pension schemes

(1) For the purposes of section 32 of the Act, an application for the approval of a personal pension scheme shall -

(a) be made in writing to the Director-General at least 3 months before the end of the first year for which approval is required;

-
- (b) *be supported by a copy of the policy in respect of the scheme including the table of contributions and corresponding benefits for all options available, duly certified.*
- (2) *No scheme shall be approved by the Director-General unless-*
 - (a) *the scheme has been established by an insurance company carrying on business in Mauritius;*
 - (b) *he is satisfied that-*
 - (i) *the scheme is a bona fide scheme which has as its main object the provision of a pension for the subscriber or his dependent spouse;*
 - (ii) *the annual pension provided for the policy holder is a pension on or after attaining the age of 55;*
 - (iii) *a lump sum payment shall not be made except on commutation of a portion not exceeding 25 per cent of the pension and shall not exceed twelve and a half times the portion of the annual pension so commuted;*
 - (iv) *any provision for variation of the terms of the instrument establishing the scheme is reasonable and any variation of the rules of the scheme is subject to the prior approval of the Director-General.*
- (3) *Where a scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the scheme or the rules of the scheme, shall have effect for the purposes of this regulation-*
 - (a) *until the variation has been approved by the Director-General;*
 - (b) *on a date preceding the day on which it is approved by the Director-General.*
- (4) *An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.*
- (5) *For the purposes of approving a scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking which he considers necessary.*
- (6) *Where a scheme, or a variation under paragraph (3), is approved by the Director-General, the approval shall be communicated in writing to the insurance company.*
- (7) *The approval of a scheme shall have effect from its commencement date or on a later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.*

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GN 128 of 2006 – regulation 11 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

11. Approval of annuity contracts or schemes

- (1) *For the purposes of section 33 of the Act, an application for the approval of an annuity contract or scheme shall -*
 - (a) *be made in writing to the Director-General at least 3 months before the end of the first year for which approval is required;*
 - (b) *be supported by a copy of the policy in respect of the contract or scheme including the table of contributions and corresponding benefits for all options available, duly certified.*

-
- (2) *No contract or scheme shall be approved by the Director-General unless -*
- (a) *the contract or scheme has been established by an insurance company carrying on business in Mauritius;*
 - (b) *he is satisfied that -*
 - (i) *the contract or scheme is a bona fide contract or scheme which has as its main object the provision of a life annuity for the subscriber in his old age being not less than the age of 55;*
 - (ii) *any provision for variation of the terms of the instrument establishing the contract or scheme is reasonable and any variation of the rules of the contract or scheme is subject to the prior approval of the Director-General.*
- (3) *Where a contract or scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the contract or scheme or the rules of the contract or scheme shall have effect for the purposes of this regulation-*
- (a) *until the variation has been approved by the Director-General;*
 - (b) *on a date preceding the day on which it is approved by the Director-General.*
- (4) *An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.*
- (5) *For the purposes of approving a contract or scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking as he considers necessary.*
- (6) *Where a contract or scheme, or a variation under paragraph (3), is approved by the Director-General, the approval shall be communicated in writing to the insurance company.*
- (7) *The approval of a contract or scheme shall have effect from its commencement date or on a later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.*

29 GN 128 of 2006 – regulation 12 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

12. Relief for premium on personal pension scheme

Where a personal pension scheme is established by a person not resident in Mauritius and the Director-General is satisfied that the scheme has as its main object the provision of a pension, he may allow a relief under section 32 of the Act.

30 GN 128 of 2006 – regulation 13 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

13. Relief for premium on retirement annuity

Where an annuity contract or scheme is established by a person not resident in Mauritius and the Director-General is satisfied that the contract or scheme has as its main object the provision of life annuity in old age, he may allow a relief under section 33 of the Act.

31 GN 128 of 2006 – regulation 14 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

14. Relief for contribution to medical scheme

Where a medical scheme is established by a person not resident in Mauritius and the Director-General is satisfied that the scheme has as its main object the provision of medical expenses, he may allow a relief under section 34 of the Act.

32 GN 128 of 2006 – regulation 15 revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

15. Approval of medical savings scheme

- (1) For the purposes of section 36(1)(c)(i) of the Act, an application for the approval of a medical savings scheme shall -
- (a) be made in writing to the Director-General at least 3 months before the end of the first year for which approval is required;
 - (b) be supported by a copy of the scheme including the details of the rules and regulations, duly certified.
- (2) No scheme shall be approved by Director-General unless he is satisfied that-
- (a) the scheme has been established by a person carrying on business in Mauritius;
 - (b) the scheme is a bona fide scheme the purpose of which is to encourage self-provision for health care for the contributor, his spouse and dependent children;
 - (c) any provision for variation of the terms of the instrument establishing the scheme is reasonable and any variation of the rules of the scheme is subject to the prior approval of the Director-General.
- (3) Where a scheme has been approved by the Director-General, no variation of the terms of the instrument establishing the scheme or the rules of the scheme, shall have effect for the purposes of this regulation-
- (a) until the variation has been approved by the Director-General;
 - (b) on a date preceding the day on which it is approved by the Director-General.
- (4) An application for the approval of a variation under paragraph (3) shall be in writing and be supported by a certified copy of the proposed variation.
- (5) For the purposes of approving a scheme, or a variation under paragraph (3), the Director-General may require such other information or written undertaking which he considers necessary.
- (6) Where a scheme, or a variation under paragraph (3) is approved by the Director-General, the approval shall be communicated in writing to the applicant.
- (7) The approval of a scheme shall have effect from its commencement date or on such later date as may be determined by the Director-General and shall continue to have effect until the approval is revoked.

33 GN 128 of 2006 – regulation 15A revoked, shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

15A. Prescribed retirement savings schemes⁽¹⁾

The schemes for the purposes of section 36B of the Act shall be as specified in the Fifth Schedule to these regulations.

Regulation 15A added by GN 12 of 2002. Effective as from 1.7.2000.

34 Regulation 15B added by FA 2003. Effective as from 1.7.2003.

35 Regulation 16 deleted and replaced by GN 140 of 2003. Effective as from assessment year 2003/2004. Previously –

16. Companies in the Freeport zone

- (1) For the purposes of section 49(2) of the Act, the chargeable income of an occasional operator shall be the net income derived by that operator from any activity covered by its licence.⁽ⁱ⁾

-
- (2) For the purpose of determining the net income referred to in paragraph (1), section 26(3) of the Act shall apply in relation to any expenditure or loss of the type specified in that section.

(i) Paragraph (1) amended by GN 123 of 2002 - 13.8.2002. Previously -

- (1) For the purposes of section 49(2)(b) of the Act, the chargeable income of a company licensed under the Freeport Act 1992 shall be the net income derived by that company from any activity outside the Freeport zone.

36 GN No. 179 of 2009 - Regulation 16(1) amended, by deleting the words "section 49(7)" and replacing them by the words "section 161A(13)" shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

37 GN No. 231 of 2020 – New Regulation 16A inserted after Regulation 16 – shall be deemed to have come into operation on 1 July 2020.

38 GN No. 231 of 2020 – Regulation 17 amended, in paragraph (5), by deleting the words “The net income” and replacing them by the words “Subject to regulation 23N, the net income” –w.e.f 3 October 2020.

39 GN 128 of 2006 – regulation 19 paragraph (1) amended, by deleting the words “section 59(1)(b)” and replacing them by the words “section 20(1)(b) or 59(b)” - shall come into operation on 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment.

40 GN 128 of 2006 - by inserting immediately after paragraph (1), the following new paragraphs (2) and (3) and paragraph (4) , the existing paragraphs (2) and (3) being renumbered (5) and (6) respectively – shall come into operation on 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment.

32 GN 128 of 2006 – Paragraph (5) amended by deleting the words “*section 59(1)(b)*” and replacing them by the words “*section 59*”- shall come into operation on 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment.

42 GN 128 of 2006 - regulation 20 revoked and replaced shall come into operation on 1 July 2007 in respect of the year of assessment commencing 1 July 2007 and in respect of every subsequent year of assessment..

20. Bad debts and irrecoverable sums

(1) *A company in liquidation for the purposes of section 60(1)(b)(i) shall include a company in receivership.*

(2) *For the purposes of section 60(1)(b)(ii) of the Act, the total amount considered by a bank or financial institution to be bad and irrecoverable debts shall not exceed two per cent of the total amount of loans due to the bank or financial institution by tax incentive companies.*

(3) *For the purposes of paragraph (2), the total amount of loans due shall exclude the amount deductible under section 60(1)(a) and (b)(i) of the Act.*

43 GN. No 25 of 2020 – Regulation 20A revoked and replaced – shall be deemed to have come into operation on 1 July 2019.

20A. Service fee for Tax Residence Certificate^{43*}

For the purposes of section 73(3) of the Act, the service fee payable by an applicant for the issue of a Tax Residence Certificate shall be -

(a) *in the case where the applicant is a collective investment scheme, an amount of USD 1,000;*

(aa) *in the case where the applicant is an individual, an amount of 1,000 rupees;*

(b) in any other case, an amount of USD 200.

GN No.16 of 2017 – Regulation 20A amended, new paragraph (aa) inserted after paragraph (a) w.e.f. 27 January 2017.

GN 34 of 2013 – New regulation 20A inserted after regulation 20, w.e.f. 16 February 2013.

44 GN 129/2008- Regulation 21 revoked - shall be deemed to have come into operation on 1 July 2007

21. Tax credit for exports

(1) For the purposes of section 71 (1) of the Act, the tax credit to be allowed shall be an amount equal to -

- (a) 15 per cent of the income tax payable ¹ by the company where the percentage of qualifying export sales to total turnover is 10 per cent or over but not exceeding 30 per cent;
- (b) 25 per cent ² of the income tax payable by the company where the percentage of qualifying export sales to total turnover is over 30 per cent but not exceeding 50 per cent; and
- (c) 40 per cent ³ of the income tax payable by the company where the percentage of qualifying export sales to total turnover is over 50 per cent.

(2) For the purposes of paragraph (1), qualifying export sales shall be calculated on the basis of the rupee equivalent of the amount remitted to the company at the rate obtaining when the money was actually converted into Mauritius currency.

(3) In determining the percentage of qualifying export sales to total turnover of a company, the numerator shall be the total of the rupee equivalent of the qualifying export sales of that company actually converted into Mauritius currency and certified by a bank and the denominator shall be the total turnover of that company.

(4) In this regulation -

“**bank**” has the same meaning as in the Banking Act 1988;

“**gross income**” shall be deemed to include -

- (a) where a company receives goods on consignment, the gross proceeds realised from the sale of the goods received on consignment;
- (b) where a company sells goods on consignment, the gross proceeds realised from the sale of the goods consigned by that company inclusive of the commission payable in respect of that sale; and
- (c) where a company derives income from the provision of services, the gross amount receivable without any deduction;

“**qualifying export sales**” means the proceeds derived from the export of goods, other than tea, sugar or a by-product of sugar, manufactured or produced locally, or from the provision of services outside Mauritius;

“**total turnover**” shall be deemed to include the aggregate of the gross income of the company from whatever source derived, inclusive of qualifying export sales and as certified by a qualified auditor.

¹ The words “15 per cent of the income tax payable” replaced “30 per cent of the income tax payable” by GN 116 of 2000 – 21.8.2000

² The words “15 per cent of the income tax payable” replaced “30 per cent of the income tax payable” by GN 116 of 2000 – 21.8.2000

³ The words “40 per cent” replaced “60 per cent” by GN 116 of 2000 – 21.8.2000.

45 GN No. 27 of 2016 – Subparagraph (a) amended, the word "February" deleted and replaced by the word "August" - shall be deemed to have come into operation on 1 July 2015.

GN No. 179 of 2009 - Paragraph (1)(a) amended, by deleting the words "31 July" and replacing them by the words "15 February" shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

46 GN No. 25 of 2020 – Subparagraph (a) amended, by deleting the words “in duplicate” – shall be deemed to have come into operation on 1 July 2019.

47 GN No. 19 of 2018 – Subparagraph (aa) revoked, shall be deemed to have come into operation on 24 July 2017.

(aa) *Unless the employee in respect of whose emoluments tax is to be deducted has communicated to his employer his Tax Account Number (TAN), the employer shall make arrangements to obtain from the Director-General the Tax Account Number (TAN) of that employee.*

GN No. 27 of 2016 – New subparagraph (aa) inserted after subparagraph (a) - shall be deemed to have come into operation on 1 July 2015.

48 GN No. 25 of 2020 – Subparagraph (b) amended, by deleting the words “in duplicate” – shall be deemed to have come into operation on 1 July 2019.

49 GN No. 25 of 2020 – Subparagraph (c) amended, by deleting the words “, together with the return of income, which is required to be furnished under this Act” and replacing them by the words “whenever required by him” – shall be deemed to have come into operation on 1 July 2019.

50 GN 119 of 2009 - Regulation 22 paragraph (2) amended by revoking and replacing subparagraphs (e) and (f) w.e.f. 10 October 2009.

Subparagraphs (e) and (f) added by GN 116 of 2000 – 21.8.2000

(e) Notwithstanding subparagraphs (a), (b), (c) or (d), where the person who is an employer under subparagraph (a) is also an employer for the purposes of the National Pensions Act –

(i) he shall, within the period specified in subparagraph (a), register as an employer with the Director-General and the Minister to whom responsibility for the subject of social security is assigned by submitting simultaneously to the Director-General and the Minister a form of registration duly filled in;

(ii) where there is a change in any of the information and particulars provided other than a change in the number of employees, he shall, within the period specified in subparagraph (c), give written notice to that effect simultaneously to the Director-General and the Minister referred to in subparagraph (i);

(iii) where he ceases to be an employer, he shall, within the period specified in subparagraph (d), give written notice to that effect simultaneously to the Director-General and the Minister referred to in subparagraph (i).

(f) The form referred to in subparagraph (e)(i) shall –

(i) be in a form approved by the Director-General; and

(ii) be duly filled in and submitted together with all the information, particulars and documents as may be required in the form.

51 GN No. 25 of 2020 – Paragraph (3)(b) amended, by deleting the words “income exemption threshold” and replacing them by the words “income exemption threshold or reliefs and allowances” – shall be deemed to have come into operation on 1 July 2019.

GN 128 of 2006 - subparagraph (b) revoked and replaced shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

(b) *Where in any income year, owing to a change in the particular circumstances which prevailed at the time at which an employee furnished his Employee Declaration Form, there is a variance [of at least 5,000 rupees]⁽¹⁾ between the amount of the total deductions to which the employee has become entitled under sections 30, 31, 32, 33, 34, 36, 36B, 37, 37A, 37B, 37C⁽²⁾, 38, 39, 40, 41, 41A, 42 and 42A⁽³⁾ of the Act and the amount already claimed under those sections, the employee may, in that income year⁽⁴⁾, furnish to his employer a fresh Employee Declaration Form, claiming therein an appropriately revised amount of the total deductions.*

⁽¹⁾ The words “of at least 5,000 rupees” deleted by GN 88 of 1997. Effective as from 1.7.1997.

⁽²⁾ The figures "37, 37A, 37B, 37C" inserted by GN 88 of 1997. Effective as from 1.7.1997.

⁽³⁾ The figures “36B”, “41A” and “42A” inserted by GN 116 of 2000 – 21.8.2000.

⁽⁴⁾ The words "in that income year" replaced "not later than 30 April of that income year" by GN 88 of 1997. Effective as from 1.7.1997.

52 GN No.25 of 2020 – Paragraph (4) amended, by deleting the words “income exemption threshold” wherever they appear and replacing them by the words “income exemption threshold or reliefs and allowances” – shall be deemed to have come into operation on 1 July 2019.

GN 128 of 2006 - paragraph (4) revoked and replaced shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

(4) *Ascertainment of chargeable income*

(a) *For the purposes of section 96(1)(b) of the Act, the appropriate fraction shall be -*

(i) *in the case of a field worker or a non-agricultural worker in the sugar industry -*

(A) *during the crop season, 1/10, 3/65, 3/130 or such other appropriate fraction; and*

(B) *during the inter-crop season, 1/15, 2/65, 1/65 or such other appropriate fraction,*

corresponding to the monthly, fortnightly or weekly or such other pay period, as the case may be;

(ii) *in any other case, 1/13, 1/28, 1/56 or such other appropriate fraction corresponding to the monthly, fortnightly or weekly or such other pay period, as the case may be.*

53 GN No. 25 of 2020 – Subparagraph (e) amended, by deleting the words “in respect of a month shall” and replacing them by the words “ in respect of a month shall, subject to paragraph (f),”- shall be deemed to have come into operation on 1 July 2019.

54 GN No. 25 of 2020 – Subparagraph (e) amended, the meaning assigned to the acronym “TR” deleted and replaced – shall be deemed to have come into operation on 1 July 2019.

TR refers to the appropriate rate of tax in Part I of the First Schedule corresponding to the chargeable income;

- 55 GN No. 25 of 2020 – Subparagraph (e) amended, by inserting, after the meaning assigned to the acronym “TX”, the following new meaning – shall be deemed to have come into operation on 1 July 2019.
- 56 GN No. 25 of 2020 – New subparagraph (ea) inserted after subparagraph (e) – shall be deemed to have come into operation on 1 July 2019.
- 57 GN No. 27 of 2016 – Paragraph (4)(f) amended, by deleting the words "January" and "February" wherever they appear and replacing them by the words "July" and "August" respectively - shall be deemed to have come into operation on 1 July 2015.
- GN No. 179 of 2009 - Paragraph (4)(f) amended, by deleting the words "July" and "August" wherever they appear and replacing them by the words "January" and "February" respectively - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.
- 58 GN No.25 of 2020 – Paragraph (4A) amended, by deleting the words “income exemption threshold” and replacing them by the words “income exemption threshold or reliefs and allowances” – shall be deemed to have come into operation on 1 July 2019.
- 59 GN No. 179 of 2009 - New paragraph (4B) inserted, after paragraph (4A) - shall be deemed to have come into operation on 1 July 2009 in respect of the income year commencing on 1 July 2009.
- 60 GN No. 231 of 2020 – New Paragraph (4C) inserted after paragraph (4B) w.e.f 3 October 2020.
- 61 GN No.16 of 2017 – Paragraph (5) revoked and replaced w.e.f. 27 January 2017.

Previously - Effective as from 1 Sept 2003

(5) Payment of tax by employer

- (a) *Every employer shall remit the tax required to be withheld under Sub-Part A of Part VIII, and any penalty under section 101, of the Act -*
- (i) *by directly forwarding the payment to the Director-General, together with a PAYE Remittance Voucher in a form approved by the Director-General and duly filled in by the employer; or*
- (ii) *electronically through a computer system approved by the Director-General under section 128A of the Act..*
- (b) *Where an employer remits tax withheld electronically, he shall –*
- (i) *instruct his banker to credit on or before the last day on which the tax is payable, the account held by the Director-General with the Bank of Mauritius*
- (ii) *at the same time, communicate electronically in respect of each employee on account of whom tax has been withheld, the National Identity Number, the Tax Account Number (TAN), the full name and the amount of tax withheld.*
- (c) *Where a person ceases to be an employer, he shall remit the tax withheld within 7 days of his ceasing to be an employer.*
- (d) *For the purposes of subparagraph (b) and paragraph (7), “National Identity Number” means the number specified in the identity card pursuant to section 5 of the National Identity Card Act.*

Paragraph 5 deleted and replaced by GN 140 of 2003. Effective as from 1 Sept 2003.. Previously –

(5) Payment of tax by employer

- (a) Every employer shall remit the tax required to be withheld under Sub-Part A of Part VIII, and any penalty under section 101, of the Act by -
- (i) directly forwarding, together with a PAYE Remittance Voucher in a form approved by the Commissioner and duly filled in by the employer, the amount of the tax and the penalty to the Commissioner; or
- (ii) where the amount of the tax and the penalty is to be remitted to the Commissioner by a bank on behalf of the employer, forwarding to that bank, in duplicate, a PAYE Payment Voucher in a form approved by the Commissioner and duly filled in by the employer.
- (b) Upon receipt of a PAYE Payment Voucher as specified in subparagraph (a)(ii), the bank shall forward to the Bank of Mauritius, the duplicate copy of the voucher together with an advice to credit the account held by the Commissioner with the Bank of Mauritius under the name of Commissioner of Income Tax A/C PAYE, with the amount of the tax withheld and any penalty imposed under section 101 of the Act.
- (c) Where a person ceases to be an employer, he shall remit the tax withheld within 7 days of his ceasing to be an employer.
- (d)⁽ⁱ⁾ Where an employer remits the tax withheld in accordance with section 8B of the Unified Revenue Act 1983, he shall, at the same time, communicate electronically in respect of each employee on account of whom tax has been withheld, the National Identity Number, the Tax Account Number (TAN), the full name and the amount of tax withheld.
- (e)⁽ⁱ⁾ The provisions of subparagraphs (a) and (b) shall not apply where an employer remits the tax withheld in the manner referred to in subparagraph (d).
- (f)⁽ⁱ⁾ For the purposes of subparagraph (d) **and paragraph (7)**⁽ⁱⁱ⁾, “National Identity Number” means the number specified in the identity card pursuant to section 5 of the National Identity Card Act 1985.

(i) Subparagraphs (d), (e) and (f) added by GN 116 of 2000 – 21.8.2000.

(ii) The words “and paragraph (7)” inserted by GN 123 of 2002 - 13.8.2002

62 GN No. 25 of 2020 -Paragraph 5 amended, in subparagraph (a)(i), by deleting sub sub subparagraph (C) – shall be deemed to have come into operation on 1 July 2019.

(C) by cash or cheque; or

63 GN No. 25 of 2020 – Subparagraph (b) amended, the words “Bank of Mauritius” deleted and replaced by the words “Bank of Mauritius or any commercial bank” – shall be deemed to have come into operation on 1 July 2019.

64 GN No.16 of 2017 – Paragraph (6) revoked w.e.f. 27 January 2017.

(6) Reconciliation statement

- (a) Every employer required to withhold tax under section 93 of the Act shall, not later than 31 August in every year, submit to the Director-General, in respect of the preceding income year, a statement, in such manner and in such form as may be approved by the Director-General, reconciling on a monthly basis the total tax withheld in accordance with his payroll during that year with -
- (i) the amount of tax; and
- (ii) the penalty under section 101 of the Act,
- remitted or credited under paragraph (5) during that income year.

- (b) *Where a person ceases to be an employer, he shall submit the statement referred to in sub-paragraph (a) within 7 days of his ceasing to be an employer.*

65 GN No.16 of 2017 – Paragraph (7) revoked and replaced w.e.f. 27 January 2017.

Previously:-

- (a) *Every employer required to withhold tax under section 93 of the Act shall, not later than 15 August in every year, submit to the Director-General, electronically unless otherwise authorised by the Director-General, in respect of the preceding income year, a return specifying, in respect of every employee in respect of whom tax has been withheld under PAYE at any time during that income year or whose total emoluments for that income year exceed the income exemption threshold in respect of Category A as specified in the Third Schedule to the Act, the following –*
- (i) *the full name;*
 - (ii) *the National Identity Card Number;*
 - (iii) *the Tax Account Number (TAN);*
 - (iv) *the particulars of the emoluments and income exempted in accordance with the Fourth Schedule;*
 - (v) *the amount of income exemption threshold claimed in his Employee Declaration Form; and*
 - (vi) *the total amount of tax withheld and remitted to the Mauritius Revenue Authority, if any.*
- (b) *Where a person ceases to be an employer, he shall submit the return referred to in subparagraph (a) within 7 days of his ceasing to be an employer.*

GN No. 27 of 2016 – Paragraph (7)(a) amended the word "February" deleted and replaced by the word "August" shall be deemed to have come into operation on 1 July 2015.

GN 34 of 2013 – Regulation 22(7) amended the words "whose total emoluments for that income year exceed 240,000 rupees" deleted and replaced by the words "in respect of whom tax has been withheld under PAVE at any time during that income year or whose total emoluments for that income year exceed the income exemption threshold in respect of Category A as specified in the Third Schedule to the Act" - w.e.f. 16 February 2013.

GN No. 179 of 2009 - Paragraph (7) amended by deleting the words "31 August" and replacing them by the words "15 February" w.e.f 26.12.2009.

GN 129 of 2008 - Paragraph (7) amended by deleting the words "215,000 rupees" and replacing them by the words "240,000 rupees"- shall be deemed to have come into operation on 1 July 2008 in respect of the income year commencing on 1 July 2008 and in respect of every subsequent income year.

GN 128 of 2006 - - Paragraph (7) revoked and replaced w.e.f 01.07.06.

Paragraph (7) added by GN 123 of 2002. Effective as from income year 2002-03.

- (7) *Return of employees⁽²⁾*
Every employer required to withhold tax under section 93 of the Act shall, not later than 31 August in every year, submit to the Director-General, in respect of the preceding income year, a return specifying in respect of every employee whose total emoluments for that income year exceed 200,000 rupees and on account of whom no tax has been withheld during that year -
- (i) *the full name;*
 - (ii) *the National Identity Number;*
 - (iii) *the Tax Account Number (TAN);*
 - (iv) *the total amount of emoluments derived by that employee; and*
 - (v) *the total amount of personal reliefs and deductions as claimed by the employee in his Employee Declaration Form.*

66 GN No. 231 of 2020 – Paragraph (7)(a) amended, subparagraph (vii) added –w.e.f 3 October 2020.

67 GN No. 19 of 2018 – Sub subparagraph (ii) amended, the words “*or any other identification number allocated by the Director-General*” added shall be deemed to have come into operation on 24 July 2017.

68 GN No. 19 of 2018 – Sub subparagraph (iii) revoked shall be deemed to have come into operation on 24 July 2017.

(iii) *the Tax Account Number (TAN);*

69 GN No. 25 of 2020- Paragraph (7)(a)(v) amended, the words “income exemption threshold” deleted and replaced by the words “income exemption threshold or reliefs and allowances” – shall be deemed to have come into operation on 1 July 2019.

70 GN No. 19 of 2018 –Subparagraph (b) revoked and replaced, shall be deemed to have come into operation on 24 July 2017.

(b) *Where, in respect of an employee, a person ceases to be an employer, he shall remit any tax withheld in respect of that employee within 7 days of his ceasing to be an employer.*

71 GN No. 25 of 2020 – Regulation 22A revoked –shall be deemed to have come into operation on 1 July 2019.

Registration of payees

(1) *For the purposes of Sub-Part BA of Part VIII of the Act –*

(a) *unless the payee has communicated to his payer his Tax Account Number (TAN), the payer shall make arrangements to obtain from the Director-General the Tax Account Number (TAN) of that payee; and*

(b) *every payer, other than a financial institution, shall insert the Tax Account Number (TAN) of the payee in the statements referred to in section 111 K of the Act.*

(2) *Paragraph (1) shall not apply where the payer is a financial institution.*

GN 128 of 2006 – New regulation 22A added (existing regulation 22A renumbered 22C) w.e.f 1.10.06.

72 GN No.16 of 2017 – New regulation 22AB. Inserted after regulation 22A. w.e.f. 27 January 2017.

73 GN No. 19 of 2018 – Subparagraph (b) amended, the words" or identification number" deleted and replaced by the words ", identification number or any other identification number allocated by the Director-General" - shall be deemed to have come into operation on 24 July 2017.

74 GN No. 19 of 2018 – Subparagraph (c) revoked shall be deemed to have come into operation on 24 July 2017.

(c) *the Tax Account Number (TAN);*

75 GN 129 of 2008 – Regulation 22B amended, the heading deleted and replaced - shall be deemed to have come into operation on 1 July 2007 in respect of the income year commencing on 1 July 2007 and in respect of every subsequent income year.

GN 128 of 2006 – Regulation 22B added w.e.f 01.10.06.

22B. Statement of tax deducted

76 GN 129 of 2008 –Paragraph (1) revoked and replaced, shall be deemed to have come into operation on 1 July 2007 in respect of the income year commencing on 1 July 2007 and in respect of every subsequent income year.

(1) *For the purposes of section 111K(1)(a), the statement of income tax deduction that every payer shall give to each payee shall be in the form specified in the Tenth Schedule to these regulations.*

77 GN No. 27 of 2016 –New regulation 22BA inserted after regulation 22B - shall come into operation on 1 July 2016.

78 GN 128 of 2006 - regulation 22A being renumbered 22C, new regulation 22A and regulation 22B added w.e.f 01.10.06.

Regulation 22A added by GN 96 of 2005 dated 13.6.2005.

79 GN 34 of 2013 – With effect from 16 February 2013, Regulation 23 amended :

(i) in paragraph (a), the figure "1 ,000" deleted and replaced by the figure "2,000";

(ii) in paragraph (b), the figure "5,000" deleted and replaced by the figure " 10,000"

80 GN No. 25 of 2020 – Regulation 23A revoked –shall be deemed to have come into operation on 1 July 2019.

Proceedings for temporary closing down of business

(1) *An application under oath made under section 140A(2)(a) of the Act shall be in the form set out in the Sixth Schedule.*

(2) *An order made under section 140A(2)(b) of the Act shall be in the form set out in the Seventh Schedule.*

(3) *Upon execution of an order issued under paragraph (2), the usher shall make a return as provided for in the form referred to in that paragraph.*

Regulation 23A added by GN 123 of 2002 - 13.8.2002.

81 GN No. 19 of 2018 – New regulations **23 B** and **23C** inserted after regulation 23A shall be deemed to have come into operation on 24 July 2017.

82 GN No. 19 of 2018 – New regulations **23 B** and **23C** inserted after regulation 23A shall be deemed to have come into operation on 24 July 2017.

83 GN No. 25 of 2020 – Regulation 23D amended, the word “partial” deleted in the heading –shall be deemed to have come into operation on 1 July 2019.

GN No. 127 of 2018 – New regulation **23D** inserted after regulation 23C shall come into operation on 1 January 2019.

84 GN 77 of 2022 - Subparagraph (a) amended, the words “44(b), 45(b), 46(b) and 47(a)(ii)” deleted and replaced by the words “46(b), 47(b), 48(b) and 49(a)(ii)” – shall be deemed to have come into operation in respect of year of assessment commencing on 01 July 2020.

GN No.25 of 2020 – Subparagraph (a) amended, the words “and 46(b)” deleted and replaced by the words “, 46(b) and 47(a)(ii)” – shall be deemed to have come into operation on 1 July 2019.

GN No. 134 of 2019 – Regulation 23D amended, paragraphs (2) and (3) revoked and replaced shall be deemed to have come into operation on 1 July 2019.

Previously was:

(2) (a) For the purpose of item 7(b) of Sub-part B of Part II of the Second Schedule to the Act, the exemption shall be granted provided that the company –

-
- (i) carries out its core income generating activities in Mauritius;
 - (ii) employs directly or indirectly an adequate number of suitably qualified persons to conduct its core income generating activities; and
 - (iii) incurs a minimum expenditure proportionate to its level of activities.
- (b) In paragraph (a) –
- “core income generating activities”** includes agreeing funding terms, setting the terms and duration of any financing, monitoring and revising any agreements, and managing any risks.
- (3) (a) For the purpose of item 42 of Sub-part C of Part II of the Second Schedule to the Act, the exemption shall be granted provided that the company –
- (i) carries out its core income generating activities in Mauritius;
 - (ii) employs directly or indirectly an adequate number of suitably qualified persons to conduct its core income generating activities; and
 - (iii) incurs a minimum expenditure proportionate to its level of activities.
- (b) In paragraph (a) –
- “core income generating activities”** includes agreeing funding terms, identifying and acquiring assets to be leased, setting the terms and duration of any leasing, monitoring and revising any agreements, and managing any risks.
- 85** GN 77 of 2022 - Subparagraph (b) amended, by renumbering sub subparagraphs (a), (b), (c), (d), (e), (f) and (g) as sub subparagraphs (i), (ii), (iii), (iv), (v), (vi) and (vii), respectively – w.e.f 09 April 2022.
- GN No.25 of 2020 – Subparagraph (b) amended, the word “includes” deleted in paragraphs (d), (e) and (f) – shall be deemed to have come into operation on 1 July 2019.
- 86** GN 77 of 2022 - Subparagraph (b)(ii) amended, new item and corresponding entry added – shall be deemed to have come into operation on 01 July 2021.
- 87** GN No.77 of 2022 – Subparagraph (b)(iv) amended, the words “item 44(b)” deleted and replaced by the words “item 46(b)” – shall be deemed to have come into operation in respect of year of assessment commencing on 01 July 2020.
- 88** GN No.77 of 2022 – Subparagraph (b)(v) amended, the words “item 45(b)” deleted and replaced by the words “item 47(b)” – shall be deemed to have come into operation in respect of year of assessment commencing on 01 July 2020.
- 89** GN No.77 of 2022 – Subparagraph (b)(vi) amended, the words “item 46(b)” deleted and replaced by the words “item 48(b)” – shall be deemed to have come into operation in respect of year of assessment commencing on 01 July 2020.
- 90** GN No.77 of 2022 – Subparagraph (b)(vii) amended, the words “item 47” deleted and replaced by the words “item 49” – shall be deemed to have come into operation in respect of year of assessment commencing on 01 July 2020.
- GN No.25of 2020- New paragraph (g) added –shall be deemed to have come into operation on 1 July 2019.
- 91** GN No. 108 of 2019 – New Regulation 23E inserted after Regulation 23D – w.e.f. 11 June 2019.
- 92** GN No. 134 of 2019 – New Regulations 23F inserted – shall be deemed to have come into operation on 1 July 2019.

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- 93 GN No. 134 of 2019 – New Regulations 23G inserted – shall be deemed to have come into operation on 1 July 2019.
- 94 GN No. 25 of 2020 – New Regulation 23H inserted –shall be deemed to have come into operation on 1 July 2019
- 95 GN No. 166 of 2020 – Regulation 23I amended, in the heading, by deleting the word “**Scheme**” and replacing it by the words “**Scheme for the month of June 2020**” – w.e.f 25 July 2020.
- GN No. 136 of 2020 – New Regulation 23I inserted – w.e.f 19 June 2020.
- 96 GN No. 166 of 2020 – Paragraph 1(a) amended, the words “Part I” deleted and replaced by the words “Sub-Part A of Part I” – w.e.f 25 July 2020.
- 97 GN No. 166 of 2020 – Regulation 23J amended, in the heading, by deleting the word “**Scheme**” and replacing by the words “**Scheme for the month of June 2020**” – w.e.f 25 July 2020.
- GN No. 136 of 2020 – New Regulation 23J inserted – w.e.f 19 June 2020.
- 98 GN No. 166 of 2020 – Subparagraph (a) amended, the words “Part I” deleted and replaced by the words “Sub-Part A of Part I” w.e.f 25 July 2020.
- 99 GN No. 166 of 2020 - In Paragraph (1), subparagraph (c) revoked and replaced – w.e.f 25 July 2020.
- Previously was:*
- the Thirteenth Schedule*
- 100 GN No. 166 of 2020 – New Regulation 23K inserted after Regulation 23J w.e.f 25 July 2020.
- 101 GN No. 166 of 2020 – New Regulation 23L inserted w.e.f 25 July 2020.
- 102 GN No. 9 of 2021 – Regulation 23M amended, in the heading, by deleting the words “other subsequent months” and replacing them by the words “other subsequent months ”, w.e.f 16 January 2021
- GN No. 191 of 2020 – New Regulation 23M added w.e.f 20 August 2020.
- 103 GN No. 9 of 2021 – Regulation 23M amended, by deleting the words “as the Minister may determine” and replacing them by the words “as the Minister may determine up to December 2020”, w.e.f 16 January 2021
- 104 GN No. 49 of 2021 – Regulation 23MA amended, in the heading, by deleting the words “other subsequent month” and replacing them by the words “other subsequent months to employees in the tourism sector”, w.e.f 18 March 2021
- GN No. 9 of 2021 – New Regulation 23MA inserted w.e.f 16 January 2021.
- 105 GN No. 49 of 2021 – Regulation 23MB amended, in the heading, by deleting the words “other subsequent month” and replacing them by the words “other subsequent months to self-employed individuals in the tourism sector”, w.e.f 18 March 2021
- GN No. 9 of 2021 – New Regulation 23MA inserted w.e.f 16 January 2021.
- 106 GN No. 49 of 2021 – New Regulation 23MC inserted w.e.f 18 March 2021.
- 107 GN No. 49 of 2021 – New Regulation 23MD inserted w.e.f 18 March 2021.

- 108 GN No. 231 of 2020 – New Regulation 23N inserted –shall come into operation in the year of assessment commencing on 1 July 2021.
- 109 GN No. 77 of 2022 – New Regulation 23P inserted – shall be deemed to have come into operation on 01 July 2021.
- 110 First Schedule repealed by GN 44 of 2000. Effective on 31.3.2000
- 111 Subsidiary Revised Laws of Mauritius - The Ninth Schedule renumbered Second Schedule
GN No.6 of 2014 – The Ninth Schedule amended -
- (a) in item I, the figures "9,000", "10,125" and "11,250" deleted and replaced by the figures "9,500", "10,750" and " 12,000", respectively;
- (b) in item 3, the figures "11,000", "15,000", "4,200" and "2,100" deleted and replaced by the figures "11,500", "15,700", "4,400" and "2,200", respectively.
- shall come into operation in respect of the income year commencing on 1 January 2014 and in respect of every subsequent income year.
- GN 34 of 2013 – The Ninth Schedule revoked and replaced shall be deemed to have come into operation on 1 January 2013.
- GN No. 237 of 2011 – Ninth Schedule revoked and replaced shall come into operation on 1 January 2012.

NINTH SCHEDULE
(regulation 3A)
Value of fringe benefits

		Monthly taxable benefits (Rs)
1.	Car Benefit	
	Cylinder capacity -	
	(a) up to 1600cc	6,000
	(b) 1601 to 2000cc	6,750
	(a) above 2000cc	7,500
2.	Housing benefit -	
	(a) Where property is owned by the employer and is unfurnished	10 per cent of employee's total emoluments.
	(b) Where property is owned by the employer furnished	15 per cent of employee's total and is emoluments
	(c) Where property is rented by the employer	Actual rent paid
3.	Accommodation benefit provided by hotels	
	(a) Full board and lodging -	
	(i) Single	10,000
	(ii) Married	14,000

(b)	Accommodation -	
	(i) For managing and supervisory staff	4,000
	(ii) Other staff	2,000
4.	Interest free loans or loans at reduced rates	Difference between the amount of interest for the month, calculated at 2 per cent per annum above the repo rate prevailing at the end of that month, and the amount of interest paid in that month.
5.	Tips received by an employee from a pool by the employer	Actual amount received in the managed month by the employee
6.	Repayment or write-off of employees' debt by the employer	Amount of debt repaid or written off in the month
7.	Domestic and private expenses borne by employer including utilities, wages of housemaids, school fees of children, club membership fee and any other domestic and private expenses	Actual amount paid for the month
8.	Tax paid by the employer	Tax benefit is arrived at by dividing the tax payable on the actual emoluments by a factor which varies according to the marginal tax rate applicable

- Note: - (1) For the purposes of items 1 and 2, any contribution made by an employee to his employer shall be deducted from the car benefit or housing benefit, as the case maybe.**
- (2) For the purposes of item 2, total emoluments shall exclude the yearly bonus and housing benefit.**

GN 128 of 2006 – Effective as from 1 January 2007.

NINTH SCHEDULE
(regulation 3A)
Value of fringe benefits

		Monthly taxable benefits (Rs)
1.	Car Benefit -	
	(a) where car is used for official or business purposes and private purposes -	
	Cylinder capacity -	
	up to 1600cc	4,000
	1601 to 2000cc	4,500
	above 2000cc	5,000
	(b) where a car is used exclusively for private purposes -	
	Cylinder capacity -	
	up to 1600cc	12,000

	1601 to 2000cc		13,500
	above 2000cc		15,000
2.	Housing benefit -		
	Where property is -		
	(a) owned by the employer	Unfurnished	– 10 per cent of employee’s total emoluments.
		Furnished	– 15 per cent of employee’s total emoluments.
	(b) rented by the employer	Unfurnished	– 15 per cent of employee’s total emoluments or actual rent paid, whichever is the lower.
		Furnished	– 20 per cent of employee’s total emoluments or actual rent paid, whichever is the lower.
3.	Accommodation benefit provided by hotels -		
	(a) Full board and lodging -		
			Monthly taxable benefits
			(Rs)
	(i) Single		5,000
	(ii) Married		7,000
	(b) Accommodation -		
	(i) For managing and supervisory staff		2,000
	(ii) Other staff		1,000
4.	Interest free loans or loans at reduced rates		Difference between the amount of interest for the month, calculated at 8 per cent per annum and the amount of interest paid by the employee in that month.
5.	Tips received by an employee from a pool by the employer		Actual amount received in the managed month by the employee
6.	Repayment or write-off of employees’ debt by the employer		Amount of debt repaid or written off in the month
7.	Domestic and private expenses borne by employer including utilities, wages of housemaids, school fees of children, club membership fee and any other domestic and private expenses		Actual amount paid for the month
8.	Tax paid by the employer		Tax benefit is arrived at by dividing the tax payable on the actual emoluments by a factor which varies according to the marginal tax rate applicable

Note: - (1) For the purposes of items 1 and 2, any contribution made by an employee to his employer shall be deducted from the car benefit or housing benefit, as the case maybe.

- (2) For the purposes of item 2, total emoluments shall exclude the yearly bonus and housing benefit.

112 GN 128 of 2006 –The Third Schedule repealed effective as from income year commencing on 1 July 2006.

Inserted by The Bus Industry Employees Welfare Fund Act 2002 s.26(1) (effective as from 1 November 2003)

THIRD SCHEDULE
(regulation 9)

National Pensions Fund established under the National Pensions Act.

Civil Service Family Protection Scheme established under the Civil Service Family Protection Scheme Act.

Statutory Bodies Family Protection Fund established under the Statutory Bodies Family Protection Fund Act.

Superannuation funds

Any other fund or scheme which in the opinion of the Director-General is similar in its objects and benefits to the Civil Service Family Protection Scheme established under the Civil Service Family Protection Scheme Act.

113 Subsidiary Revised Laws of Mauritius - The Second Schedule renumbered Fourth Schedule

GN No. 27 of 2016 – The Second Schedule revoked and replaced shall be deemed to have come into operation on 1 July 2015.

SECOND SCHEDULE
(regulation 7)

Column 1	Column 2	
<i>Capital expenditure incurred on -</i>	<i>Rate of annual allowance Percentage of</i>	
	Base Value	Cost
1. Industrial premises excluding hotels	-	5
2. Commercial premises	-	5
3. Hotels	30	-
4. Plant or Machinery –	-	
(a) costing or having a base value of 30,000 rupees or less		100
(b) costing more than 30,000 rupees –		
(i) ships or aircrafts	20	-
(ii) aircrafts and aircraft simulators leased by a company engaged in aircraft leasing		100
(iii) motor vehicles	25	
(iv) electronic and high precision machinery or equipment, computer hardware and peripherals and computer software	50	
(v) furniture and fittings	20	

	(vi) other	35	
5.	Improvement on agricultural land for agricultural purposes	25	-
6.	Scientific research	25	-
7.	Golf courses	15	-
7A.	Acquisition of patents	25	-
8.	Acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles		5

GN No.6 of 2014 –The Second Schedule amended, new item 7A inserted after item 7 - shall come into operation in respect of the year of assessment commencing 1 January 2015 and in respect of every subsequent year of assessment.

The Second Schedule is amended, in item 4, by deleting paragraph (a) and replacing it by the following paragraph - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

(a) costing 30,000 rupees or less

The Second Schedule amended by GN 128 of 2006 - Effective as from year of assessment 2007/2008 - shall be deemed to have come into operation on 1 July 2006 in respect of the income year commencing 1 July 2006 and in respect of every subsequent income year.

Second Schedule amended by GN 88 of 1997. Effective as from 1.7.1997 –

SECOND SCHEDULE
(regulation 7)

<i>Column 1</i>	<i>Column 2</i>
<i>Capital expenditure incurred on -</i>	<i>Rate of annual allowance Percentage of cost</i>
1. <i>Industrial premises excluding hotels</i>	5
2. <i>Hotels</i>	20
3. <i>Plant or Machinery costing 10,000 rupees or less</i>	100
4. <i>Plant or Machinery costing more than 10,000 rupees</i>	
(a) <i>Ships or aircrafts</i>	10
(b) <i>Aircrafts and aircraft simulators ¹ leased by a company engaged in aircraft leasing</i>	100
(c) <i>Furniture and fittings</i>	10
(d) <i>Motor Vehicles</i>	20
(e) <i>Electronic and high precision machinery or equipment, computer hardware and peripherals and computer software</i>	33.33 ²
(f) <i>Other</i>	20
5. <i>Agricultural improvement on agricultural land</i>	20
6. <i>Capital expenditure on scientific research</i>	20

7.	<i>Setting up of golf courses</i> ³	10
8 ⁴	<i>Any other item of a capital nature other than non-industrial premises</i>	5

1 The words "and aircraft simulators" inserted by GN 164 of 1997 - 3.11.97

2 The figure "33.33" replaced "25" by GN 123 of 2002. Effective as from year of assessment 2002-03.

3 New item 7 added by GN 140 of 2003. Effective as from assessment year 2003/2004.

4 Item 7 renumbered Item 8 by GN 140 of 2003.

114 GN No. 25 of 2020 – The Fourth Schedule amended, in paragraph (4)(a), in column 1, by deleting the words "30,000 rupees" and replacing them by the words "60,000 rupees" – shall be deemed to have come into operation on 1 July 2019.

The Second Schedule is amended, in item 4, by deleting paragraph (a) and replacing it by the following paragraph - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

(a) costing 30,000 rupees or less

115 GN No. 25 of 2020 – The Fourth Schedule amended, in paragraph (4)(b), in column 1, by deleting the words "30,000 rupees" and replacing them by the words "60,000 rupees" – shall be deemed to have come into operation on 1 July 2019.

116 GN No. 231 of 2020 – Item 4(b) amended, in sub-item (iv), by deleting the words "electronic and high precision machinery or equipment," deleted w.e.f 3 October 2020.

117 GN No. 231 of 2020 – The following new sub-item (iva) and its corresponding entries inserted after sub-item (iv) – w.e.f 3 October 2020.

118 GN No. 19 of 2018 – Item 6 and its corresponding entries deleted and replaced shall be deemed to have come into operation on 24 July 2017.

119 GN No.6 of 2014 –The Second Schedule amended, new item 7A inserted after item 7 - shall come into operation in respect of the year of assessment commencing 1 January 2015 and in respect of every subsequent year of assessment.

120 GN No. 19 of 2018 –New item 7D and its corresponding entries inserted after item 7C shall be deemed to have come into operation on 24 July 2017.

- GN 78 of 1996 - income years 1996-97 to 2001-02

**FOURTH SCHEDULE
(regulation 22(1)(a))**

**STATEMENT OF EMOLUMENTS AND TAX DEDUCTION FOR
INCOME YEAR ENDING 30 JUNE**

(To be given in duplicate by an employer to his employee
not later than 31 July in the year of assessment)

Full Name of employee

Employed from to.....

Employee's Social Security No. National Identity No. Tax Account No.

EMOLUMENTS

	Rs
Salary, Wages, Overtime pay, fees, commissions or any other advantage in money specified in section 10(1)(a) of the Act	.....
End-of-year bonus	.....
Retirement pension	.....
Any advantage in money's worth (Fringe benefits)	.....
	TOTAL

DEDUCTIONS

	Rs	Rs
Tax withheld under section 93		.....
Civil Service FPS.		
Statutory Bodies FPF	.....
National Pensions Fund	.....
Superannuation Fund	.....
Medical Expenses Scheme (Contributory)	.....	.....
	TOTAL	.....

Full Name of Employer

PAYE Employer Registration Number

DECLARATION BY EMPLOYER

I
(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

Date :

Signature.....

Capacity in which acting.....

- 121** GN 128 of 2006 – The Fifth Schedule repealed effective as from income year commencing on 1 July 2006.
Fifth Schedule added by GN 12 of 2002. Effective as from 1.7.2000.

**FIFTH SCHEDULE
(regulation 15A)**

M.C.S. Mutual Aid Retirement Savings Fund

- 122** Subsidiary Revised Laws of Mauritius - The Eighth Schedule renumbered Sixth Schedule
The Eighth Schedule added by GN 140 of 2003.

- 123** Subsidiary Revised Laws of Mauritius - The Fourth Schedule renumbered Seventh Schedule

GN No. 27 of 2016 – The Fourth Schedule amended, the words "31 December" and "15 February", deleted and replaced by the words "30 June" and "15 August", respectively -shall be deemed to have come into operation on 1 July 2015.

GN No. 179 of 2009 - The Fourth Schedule is amended, in the heading, by deleting the words "30 JUNE" and "31 July" and replacing them by the words "31 DECEMBER" and "15 February", respectively - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

Fourth Schedule amended by GN 123 of 2002. Effective as from income year 2002-03.

**FOURTH SCHEDULE
(regulation 22(1)(a))**

**STATEMENT OF EMOLUMENTS AND TAX DEDUCTION FOR
INCOME YEAR ENDING 30 JUNE**

*(To be given in duplicate by an employer to his employee
not later than 31 July in the year of assessment)*

Full Name of employee

Employed from to.....

National Identity No. Tax Account No.

EMOLUMENTS

	Rs
Salary, wages, overtime pay, fees, commissions or any other advantage in money specified in section 10(1)(a) of the Act	.....
End-of-year bonus	.....
Retirement pension	.....
Any advantage in money's worth (Fringe benefits)	.....

TOTAL _____

**Total amount of personal reliefs and deductions claimed by employee in
his Employee Declaration Form**

DEDUCTIONS

	Rs	Rs
Tax withheld under section 93		.....
Civil Service FPS	.....
Statutory Bodies FPF	.....
National Pensions Fund	.....
Superannuation Fund	.....
Medical Expenses Scheme	.....	.....

(Contributory)

TOTAL

Full Name of Employer

PAYE Employer Registration Number

DECLARATION BY EMPLOYER

I
(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

Date : Signature.....

SEAL Capacity in which acting.....

124 Subsidiary Revised Laws of Mauritius - The Tenth Schedule renumbered Eighth Schedule

GN No. 27 of 2016 – The Tenth Schedule amended, the words "31 December" and "15 February", deleted and replaced by the words "30 June" and "15 August", respectively -shall be deemed to have come into operation on 1 July 2015.

GN No. 34 of 2013 – The Tenth Schedule revoked and replaced shall be deemed to have come into operation on 1 January 2013in respect of income year commencing on 1 January 2012 and in respect of every subsequent income year.

TENTH SCHEDULE
(regulation 22B(1))

STATEMENT OF INCOME RECEIVED FOR

INCOME YEAR ENDED 31 December

(To be given in duplicate by a payer to a payee not later than 15 February in the year of assessment)

1. IDENTIFICATION OF PAYER

Full Name.....

Tax Account
Number.....

Business Registration Number

2. IDENTIFICATION OF THE PERSON (PAYEE) TO WHOM AN AMOUNT HAS BEEN MADE AVAILABLE BY THE PAYER

Full Name

Address

National Identity Card Number

Bank Customer Identification Number.....

Tax Account Number

Business Registration Number

3. AMOUNT PAID OR CREDITED AND TAX DEDUCTED, IF ANY

	Gross amount paid or credited (before deduction of tax)	Tax deducted & remitted to MRA
(Tick (✓) as appropriate)	Rs	Rs
	Rs	Rs

Interest	.....	.....
Royalties	.....	.....
Rent	.....	.....
Payments to contractor/subcontractor	.....	.....
Payments to provider of services	.....	.....

4. DECLARATION OF PAYER

I

(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

Date : Signature.....

Capacity in which acting

SEAL

GN No. 179 of 2009 - The Tenth Schedule is amended, in the heading, by deleting the words "30 JUNE" and "31 July" and replacing them by the words "31 DECEMBER" and "15 February", respectively - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

FA 129/2008 - The Tenth Schedule revoked and replaced - shall be deemed to have come into operation on 1 July 2007 in respect of the income year commencing on 1 July 2007 and in respect of every subsequent income year.

GN 128 of 2006

TENTH SCHEDULE

(regulation 22B(1))

STATEMENT OF INCOME TAX DEDUCTION FOR

INCOME YEAR ENDED 31 December

(To be given in duplicate by a payer to a payee not later than 31 July in the year of assessment)

1. IDENTIFICATION OF PAYER

Full Name

Tax Account Number

Business Registration Number

2. IDENTIFICATION OF PAYEE

Full Name

Address

National Identity Card Number

Bank Customer Identification Number

Tax Account Number

Business Registration Number

3. AMOUNT PAID OR CREDITED AND TAX DEDUCTED

(Tick as appropriate)

Amount paid
or credited

Tax
deducted
& remitted
to MRA

Rs

Rs

Interest

Royalties

Rent

Payments to contractor/subcontractor

Payments to provider of services

4. DECLARATION OF PAYER

I

(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

Date : Signature.....

Capacity in which acting

SEAL

GN No. 27 of 2016 – The Eleventh Schedule amended, the words "31 December" and "15 February", deleted and replaced by the words "30 June" and "15 August", respectively -shall be deemed to have come into operation on 1 July 2015.

GN No. 34 of 2013 – The Eleventh Schedule revoked and replaced w.e.f. 16 February 2013.

ELEVENTH SCHEDULE
(regulation 22B(2))

**STATEMENT OF AMOUNT PAID AND TAX DEDUCTED FOR
INCOME YEAR ENDED 31 December**

1. IDENTIFICATION OF PAYER

Full Name

Tax Account Number

Business Registration Number

2. DECLARATION OF PAYER

I

(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given below/in the attached statement in respect of interest/royalties/rent/payments to contractors and subcontractors/payments to providers of services* and tax deducted is complete, true and correct.

Date :

Signature.....

Capacity in which acting

SEAL

* Delete as appropriate.

3. STATEMENT SHOWING DETAILS OF PAYMENT MADE

IDENTIFICATION OF THE PERSON (PAYEE) TO WHOM AN AMOUNT HAS BEEN MADE AVAILABLE BY THE PAYER						
<i>Full Name</i>	<i>National Identity Card Number (NICN) or residential address if NICN is not available</i>	<i>Tax Account Number (not to be filled in by financial institution)</i>	<i>Business Registration Number</i>	<i>Nature of payment (interest, royalties, rent, payments to contractors/ subcontractors, payments to providers of services)</i>	<i>Gross amount paid or credited (before deduction of tax) Rs</i>	<i>Tax deducted and remitted To MRA. Rs</i>
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

GN No. 179 of 2009 - The Eleventh Schedule is amended, in the heading, by deleting the words "30 JUNE" and replacing them by the words "31 DECEMBER" - shall come into operation in respect of the year of assessment commencing on 1 January 2010 and in respect of every subsequent year of assessment.

FA 129/2008 - The Eleventh Schedule revoked and replaced - shall be deemed to have come into operation on 1 July 2007 in respect of the income year commencing on 1 July 2007 and in respect of every subsequent income year.

GN 128 of 2006

ELEVENTH SCHEDULE

(regulation 22B(2))

**STATEMENT OF AMOUNT PAID AND TAX DEDUCTED FOR
INCOME YEAR ENDED 30 JUNE**

1. IDENTIFICATION OF PAYER

Full Name
Tax Account Number
Business Registration Number

2. DECLARATION OF PAYER

I

(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in the attached statement in respect of interest/royalties/rent/payments to contractors and subcontractors/payments to providers of services* and tax deducted is complete, true and correct.

Date :

Signature.....

Capacity in which acting

* Delete as appropriate. Separate list to be submitted for each type of payment.

3. STATEMENT SHOWING DETAILS OF PAYMENT MADE

Payee					
Full Name	National Identity Card Number (NICN) or residential address if NICN is not available	Tax Account Number (not to be filled in by financial institutions)	Business Registration Number	Number Amount paid or credited Rs	Tax Deducted and remitted to MRA Rs
.....
.....
.....
.....
.....
.....
.....
.....

126 GN No. 25 of 2020- The Tenth Schedule revoked- shall be deemed to have come into operation on 1 July 2019.

TENTH SCHEDULE
(regulation 23A(1))

Income Tax
(The Income Tax Act)

Application under oath
(section 140A(2)(a))

To the District Magistrate of

2. I
Director-General of the Mauritius Revenue Authority, electing my legal domicile in my Office in Port Louis, do hereby swear/solemnly affirm that -

- (a)of
.....
is indebted to the Director-General of the Mauritius Revenue Authority in the sum of
.....
..... being
income tax assessed under the Income Tax Act and which is due and payable by the
aforesaid, particulars of which are set out in
Annex;
- (b) default has been made in the payment of the aforesaid amount to the Director-
General of the Mauritius Revenue Authority and the aforesaid amount is still due;
- (c) in accordance with section 140A(1) of the Act, a notice of intention to close down
part or the whole of the business of the aforesaid
.....
for a temporary period not exceeding 14 days was sent to the aforesaid on
..... (a certified copy of the notice is attached); and
- (d) the aforesaid has failed to comply with the aforesaid notice.

3. Having obtained the concurrence of the Revenue Board, I do hereby apply to you, in
accordance with section 140A(2)(a) of the Act, for an order to close down
.....,
being part/the whole of the business of the aforesaid,
situated at
for a period of days.

Taken before me,
The District Magistrate of on (date)

Application granted/not granted

Signature
The District Magistrate of
Made in 2 originals this of

Subsidiary Revised Laws of Mauritius - The Sixth Schedule renumbered Tenth Schedule

Sixth Schedule added by GN 123 of 2002 - 13.8.2002

MRA Act 2004 – Revenue Board replacing Revenue Authority.

127 GN No. 25 of 2020 – The Eleventh Schedule revoked – shall be deemed to have come into operation on 1 July 2019.

ELEVENTH SCHEDULE
(regulation 23A(2))

Order to close down business temporarily
(section 140A(2)(c) of the Income Tax Act)

To Usher

2. Whereas an application made by the Director-General of the Mauritius Revenue Authority under section 140A(2)(a) of the Income Tax Act has this day been granted by me for the closing down, being part/the whole of the business of of for a period of days as from the date of the execution of this order.

3. These are therefore to authorise and order you forthwith to close down, being part/the whole of the business of of for a period of days as from the date of the execution of this order.

Signature
The District Magistrate of

Made in 2 originals this of

RETURN OF EXECUTION OF ORDER

To : The Director-General of the Mauritius Revenue Authority

In execution of the above order, I certify that I have this day closed down
....., being part/the whole of the business of
.....of
.....for a
period of days as from this day.

2. I also certify that, in accordance with section 140A(3) of the Income Tax Act, I have affixed in a conspicuous place on the front of the premises of the business or part of the business which has been closed, a notice duly certified by the Director-General of the Mauritius Revenue Authority bearing the words “CLOSED TEMPORARILY FOR NOT PAYING INCOME TAX”.

.....

Usher of the

Made in 2 originals this of

Subsidiary Revised Laws of Mauritius - The Seventh Schedule renumbered Eleventh Schedule

Seventh Schedule added by GN 123 of 2002 - 13.8.2002

128 GN No. 166 of 2020 – Twelfth Schedule amended, Part I revoked and replaced – w.e.f 25 July 2020.

SCHEDULE
[Regulations 4 and 23]

TWELFTH SCHEDULE
[Regulations 23I and 23J]

PART I – ACTIVITY IN THE TOURISM INDUSTRY

1. *Hotels, guest houses, tourist residences and domaines holding a tourist accommodation certificate issued under the Tourism Authority Act*
2. *Holder of a tourist enterprise licence, except a restaurant, a pub or a table d'hôte*
3. *Pleasure crafts licensed for commercial purposes and commercial nautical activities licensed under the Tourism Authority Act*
4. *A travel agency, a tour operator, a tourist guide or a canvasser licensed by the Tourism Authority*
5. *National airline, including Air Mauritius Limited and Airmate Ltd*
6. *Business which derives at least 50 per cent of its income from goods sold or services provided to a person engaged in a tourism activity specified in items 1 to 5*
7. *A restaurant, a pub or a table d'hôte holding a tourist enterprise licence which has started its operations on or after 1 July 2019*
8. *A restaurant, a pub or a table d'hôte holding a tourist enterprise licence which has started its operations prior to 1 July 2019 and whose turnover in June 2020 has fallen by more than 50 per cent as compared to the corresponding turnover in June 2019*
9. *A contract car business or contract bus business or an event management company which has started its operations on or after 1 July 2019*
10. *A contract car business or contract bus business or an event management company which has started its operations prior to 1 June 2019 and whose turnover in June 2020 has fallen by more than 50 per cent as compared to the corresponding turnover in July 2019*
11. *A public attraction, an amusement park, a natural site or a museum which has started its operations on or after 1 July 2019*
12. *A public attraction, an amusement park, a natural site or a museum which has started its operations prior to 1 July 2019 and whose turnover in June 2020 has fallen by more than 50 per cent as compared to the corresponding turnover in June 2019*
13. *Such category of business as may be approved by the Minister and on such terms and conditions as he may determine*

GN No. 136 of 2020 – Twelfth Schedule added -w.e.f 19 June 2020

GN No. 150 of 2020 – Item 6 of Part I of the Twelfth Schedule amended, the words “90 per cent” deleted and replaced by the words “ 50 per cent”- shall be deemed to have come into operation on 19 June 2020.

GN No. 150 of 2020 – New item 7 added – shall be deemed to have come into operation on 19 June 2020.

GN No. 150 of 2020 – New item 8 added – shall be deemed to have come into operation on 19 June 2020.

GN No. 150 of 2020 – New item 9 added – shall be deemed to have come into operation on 19 June 2020.

GN No. 150 of 2020 – New item 10 added – shall be deemed to have come into operation on 19 June 2020.

GN No. 150 of 2020 – New item 11 added – shall be deemed to have come into operation on 19 June 2020.

GN No. 150 of 2020 – New item 12 added – shall be deemed to have come into operation on 19 June 2020.

GN No. 150 of 2020 – New item 13 added – shall be deemed to have come into operation on 19 June 2020.

129 GN No. 9 of 2021 – Twelfth Schedule amended, in the heading, by deleting the words “[Regulations 23I, 23J, 23K, 23L and 23M]” and replaced by the words “[Regulations 23I, 23J, 23K, 23L, 23M, 23MA and 23MB]” –w.e.f 16 January 2021

GN No. 191 of 2020 – Twelfth Schedule amended, in the heading, by deleting the words “[Regulations 23I, 23J, 23K and 23L]” and replaced by the words “[Regulations 23I, 23J, 23K, 23L and 23M]” –w.e.f 20 August 2020.

130 GN No. 191 of 2020 - Sub-Part B amended, in the heading, by deleting the words “**Month of July 2020**” deleted and replaced by the words “**Months of July 2020 and August 2020, and other subsequent months**” –w.e.f 20 August 2020.

131 GN No. 150 of 2020 – New item 8 in Part II added - shall be deemed to have come into operation on 19 June 2020.

132 GN No. 166 of 2020 –Thirteenth Schedule revoked and replaced – w.e.f 25 July 2020.

THIRTEENTH SCHEDULE
[Regulation 23J]

1. *Artist*
2. *Haberdasher operating in a market fair*
3. *Holder of a licence, certificate or permit issued under the Tourism Authority Act except for a skipper, a restaurant, a pub, a table d’hôte or a pleasure craft licensed for non-commercial activities*
4. *Licensee of Beach Authority*
5. *Person making handicrafts*
6. *Person working in school canteen*
7. *Taxi driver operating at the airport or based at a hotel*
8. *Such category of self-employed as may be approved by the Minister and on such terms and conditions as he may determine*

GN No. 136 of 2020 -Thirteenth Schedule added - w.e.f 19 June 2020.

GN No. 150 of 2020 – Thirteenth Schedule is amended, new item 8 added – shall be deemed to have come into operation on 19 June 2020.

133 GN No. 9 of 2021 – Thirteenth Schedule amended, in the heading, by deleting the words “[Regulations 23J, 23L and 23M]” and replaced by the words “[Regulations 23J, 23L, 23M and 23MB]” - w.e.f 16 January 2021.

GN No. 191 of 2020 – Thirteenth Schedule amended, in the heading, by deleting the words “[Regulations 23J and 23L]” and replaced by the words “[Regulations 23J, 23L and 23M]” - w.e.f 20 August 2020.

134 GN No. 191 of 2020 – Part II amended, in the heading, by deleting the words “**THE MONTH OF JULY 2020**” and replacing by the words “**THE MONTHS OF JULY 2020 AND AUGUST 2020, AND OTHER SUBSEQUENT MONTHS**” – w.e.f 20 August 2020.