



Partners in Progress and Prosperity

COMMUNIQUE

ISSUANCE OF AUTOMATIC TAX CLAIM *(Section 122 B of the Income Tax Act)*

1. Section 116 of the Income Tax Act provides that every company is required to file a return of income annually not later than the due date.
2. It is noted that a number of companies have not complied with their filing obligations in spite of reminders that have been issued to them.
3. Non compliant companies are hereby informed that MRA will proceed, by virtue of Section 122B of the Income Tax Act, with the issuance of Automatic Tax Claim, as from April 2017. The claims will, in the first instance, be issued for the year of assessment 2014.
4. Non-compliant companies are further informed that:
 - a. The Automatic Tax Claim is without prejudice to the other provisions of the Income Tax Act.
 - b. Where an Automatic Tax Claim is issued, the amount claimed is payable within 28 days of the date of issue of the claim.
 - c. MRA shall proceed to enforce payment unless the company files, within the delay of 28 days, a written notice of disagreement.
 - d. Where a company gives a written notice of his disagreement, it has to, at the same time :
 - (i) submit the return of income for year of assessment 2014;
 - (ii) pay the income tax in accordance with the return of income, if any; and
 - (iii) pay the appropriate penalties.
 - e. Where a company to whom an Automatic Tax Claim has been issued complies with sub-paragraph (d), the tax claimed in the Notice of Automatic Tax Claim shall automatically lapse.

MAURITIUS REVENUE AUTHORITY

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