

YEAR OF ASSESSMENT 2024-2025

These notes are intended to assist in the completion of the return. If further information is required please contact the Mauritius Revenue Authority (MRA), Efram Court, Ground Floor, Cnr Mgr Gonin & Sir V. Naz Streets, Port Louis, Tel 207-6000. Website: <http://www.mra.mu>

Note 1 Main business activity (Page 1 item 3)

Please consult "List of Activities" available under "Media Centre" on MRA website before entering appropriate sector, type and detail of activity.

A small enterprise means a company:-

(a) which is engaged in the activities specified below:

1. Agriculture, forestry and fishing;
2. Manufacturing excluding restaurants;
3. Retail of goods, including sale of food to be consumed off premises;
4. Wholesale of goods

(b) where its gross income in an income year does not exceed 10 million rupees; and

(c) where its gross income from sources other than those specified in the activities above, does not exceed 400,000 rupees.

Note - only those enterprises engaged in the activities above are entitled to submit a presumptive tax return.

Expression of doubt

If you are in doubt regarding the interpretation of the law or treatment in respect of any items contained in this return, you may electronically submit the return according to your own interpretation of the law or treatment, by giving a description of the issue in question and specify the doubt in the space provided. When you express a doubt, the law provides that there will not be any penalty for late payment on any additional tax which could result from any adjustment in relation to the doubt specified.

Note 2 Declaration

This section should be completed after filling in all items on pages 1 to 3.

Note 3 Computation of Presumptive tax

A presumptive tax is calculated at the rate of one per cent of the gross income.

Note 4 Tax deducted at source (TDS)

A company should take credit of TDS in accordance with the "Statement of Income Received" for the income year immediately preceding the due date of submission of the relevant annual return.

The BRN and TAN of the payer should be inserted where the TDS has been deducted on income derived, by the company directly.

Where the company is entitled to deduct the share of TDS on income derived by a Société, the BRN and TAN of the Société should be inserted.

Note 5 CSR Fund

Every company is required to set up a CSR Fund equivalent to 2% of its chargeable income for the preceding year to implement a programme in accordance with its own CSR framework and having as its objects the alleviation of poverty, the relief of sickness or disability, the advancement of education of vulnerable persons or the promotion of any other public object beneficial to the Mauritian community.

An amount equal to the percentage of the CSR Fund, as specified in the following table, shall be remitted to the Director-General –

	Percentage to be remitted to the Director-General
CSR Fund set up on or after 1 January 2017 up to 31 December 2018	At least 50%
CSR Fund set up on or after 1 January 2019	At least 75%

CSR is not applicable to:

- (i) a GBL company in respect of foreign source income;
- (ii) a bank, in respect of income derived from non-residents or GBL corporations;
- (iii) an IRS company;
- (iv) a non-resident société, a foundation, a trust or a trustee of a unit trust scheme;
- (v) a company issued with a certificate as a freeport operator or private freeport developer under the Freeport Act, in respect of income derived from export;
- (vi) a company that has elected to pay a presumptive tax for the preceding income year.

Note 6 Penalty

Late submission of return (LSR): A penalty of Rs 2000 per month or part of the month is payable until the time the return is submitted, up to a maximum of Rs 5000

Late payment of tax (LPT): A penalty of 2 per cent of the amount of tax is payable in case of late payment.

- Interest on unpaid tax

The law provides for payment of interest at the rate of 0.5 per cent per month or part of the month during which the tax remains unpaid.