

e-FILING SEASON 2023

Deadline for Individual Income Tax Returns at the Doorsteps!

The Mauritius Revenue Authority (MRA) reminds taxpayers that only three days are left before the deadline for filing Individual Income Tax Returns for the year 2023. Taxpayers who have not yet made it should fulfil their tax obligations by filing their returns electronically through the MRA website www.mra.mu, by **Monday, 16 October, 2023**, at latest.

MRA Extends its Hours of Service

In view of helping taxpayers in filing the Individual Income Tax Return, the schedules for e-Appointment and the Help Desk facilities offered by the Mauritius Revenue Authority have been reviewed, respectively, for the last three days.

e-Appointment

The provision of assistance to file income tax returns through a WhatsApp Video Call has been extended as follows:

- ❖ **Saturday 14 October 2023, from 9.00 am to 4 pm**
- ❖ **Sunday 15 October 2023, from 9.00 am to 4 pm, and**
- ❖ **Monday 16 October 2023, from 9.00 am to 8 pm.**

Taxpayers who may be having difficulties in filing their return, may book a time slot on the MRA website, www.mra.mu, on one of those days, at their convenience.

Taxpayers should have all the necessary documents handy, such as their National Identity Card Number / Tax Account Number (TAN), their statement of emoluments and their Bank details prior to the virtual meeting.

Help-Desk Service

Individual taxpayers may phone on 207 6000 for assistance and this facility will be available as follows:

- ❖ **Saturday 14 October 2023, from 9.00 am to 4 pm**
- ❖ **Sunday 15 October 2023, from 9.00 am to 4 pm, and**
- ❖ **Monday 16 October 2023, from 9.00 am to 8 pm.**

Customer Service Centre

Individuals who are unable to use the above facilities may call at the MRA Customer Service Centre for assistance during working hours. The assistance will, exceptionally, be available from 8.45 am to 8 pm on Monday 16 October 2023.

An update on Individual Income Tax Returns

198739 taxpayers had filed their **Individual Income Tax Returns for the Season 2023** by 09h00 on Friday 13 October, 2023. The Mauritius Revenue Authority (MRA) wishes to thank them accordingly.

REMINDER

Who should file Individual Income Tax Returns?

A standard tax return is required to be submitted by every individual who, during the income year ended 30 June 2023:

- **derived net income which exceeds Rs. 325,000; or**
- **derived gross income from business exceeding Rs. 2 million; or**
- **derived emoluments in respect of which PAYE has been withheld; or**
- **derived income which has been subject to Tax Deduction at Source (TDS); or**
- **had a chargeable income or was liable to Solidarity Levy.**

Penalties and interests

MRA makes an appeal to individual taxpayers who have not yet submitted their returns, not to wait any further. Failure to submit returns after the deadline will result in penalties and interests that may accrue.

- **Penalty for late submission of return (PLS):** Every person who is required to electronically submit a return and who fails to do so shall be liable to pay a penalty of Rs 2,000 per month until the time the return is submitted, up to a maximum of Rs 20,000. However, if the person has a small enterprise having an annual turnover not exceeding 10 million rupees or an individual who is not in business, the maximum penalty is Rs 5,000.
- **Penalty for late payment of tax (PLP):** A penalty of 5 per cent of the amount of tax is payable in case of late payment. However, if the person has a small enterprise having an annual turnover not exceeding 10 million rupees or an individual who is not in business, the rate of penalty is 2 per cent.

Payment of Tax

Taxpayers may effect the payment of tax (if any), through Direct Debit facilities, available on the MRA website. Online payment of tax by credit card is also possible where the tax payable does not exceed Rs 25,000.

Refund of excess tax

Taxpayers who are eligible for a refund will have their bank accounts credited within a few days after submission.

Short explanatory videos on e-Filing are accessible through the links below:



[Ranpli ou form income tax online sans oken stress](#)



[Ou finn bliye ou PASSWORD pou ranpli ou form Income Tax?](#)



[Ou finn bliye ou TAN?](#)



[Aplikasion pou TAN](#)



[Explanatory video - Individual Income Tax Returns e-Filing Season 2023](#)

Taxpayer Satisfaction Survey

MRA encourages all taxpayers to participate in a Taxpayer Satisfaction Survey (TSS) after filling their individual income tax returns. The survey aims at receiving feedback from the public on the way they interact with the MRA.

Taxpayers participating in the TSS will automatically qualify themselves for a draw which will be effected at the end of October 2022. Three cash prizes of Rs. 25,000, Rs. 15,000 and Rs. 10,000 respectively will be awarded to the first three winners.

For more information, kindly visit MRA website on www.mra.mu