

TAN :
SURNAME :
OTHER NAMES :



(Income for the Year 1 July 2009 to 31 December 2009)
ANNUAL INCOME TAX RETURN — INDIVIDUAL
Applicable to an individual deriving income falling under Current Payment System(CPS) (i.e trade, business, profession, agriculture, rent) and from other sources.

THE RETURN SHOULD REACH MRA AT LATEST ON 5 APRIL 2010

ELECTRONIC FILING - Please file your return electronically on MRA website <http://mra.gov.mu>

I DECLARATION (Complete this section after filling in sections 2 to 22)

I declare to the best of my knowledge and belief that this return is true and correct.

..... Signature Date Email address
<input type="text"/>	<input type="text"/>	<input type="text"/>
National Identity Card Number	Business Registration Number	Daytime phone number

PAYMENT OF TAX

I hereby tender the sum of Rs..... being the tax payable in accordance with section 22 of this return.
Cheque should be crossed and made payable to the Director-General, Mauritius Revenue Authority. Write full name and Tax Account Number on verso of cheque.

REFUND OF TAX

I hereby apply for the refund of Rs..... being the tax paid in excess in accordance with section 22 of this return.

2 INCOME FALLING UNDER CPS

	Rs only	Rs only	Rs only
2.1 Trade, Business, Profession (See Note 1)			
2.1.1 Turnover/Sales		
2.1.2 Less: Cost of sales		
2.1.3 Gross profit		
2.1.4 Add: Other income		
2.1.5 Less: Business expenses		
2.1.6 Net profit per accounts		
2.1.7 Add: Income not included in profit & loss account		
2.1.8 Non-allowable expenses	
2.1.9 Less: Allowable items		
2.1.10 Net income from trade, business and profession			➤
2.2 Agriculture			
2.2.1 Gross receipts from agricultural activities		Rs	
2.2.2 Net income from agriculture			➤
2.3 Rent			
2.3.1 Gross rent from property in Mauritius		Rs	
2.3.2 Net rent			➤
2.4 Resident Société or Succession (See Note 2)			
2.4.1 Share of income from société		Rs	
2.4.2 Share of income from succession		Rs	
2.4.3 Net income from Resident Société/Succession			➤
OTHER INCOME			
2.5 Royalty, Premium, Annuity and Charges			
2.5.1 Royalty Rs..... Premium Rs..... Annuity Rs..... Charges Rs.....			
2.5.2 Total royalty, premium, annuity and charges			➤
2.6 From any other source in Mauritius including basic retirement pension (old age pension)			
Net income from any other source			➤
2.7 From outside Mauritius <i>Applicable to a resident of Mauritius</i>		Rs only	
2.7.1 Income remitted to Mauritius - Dividend		
2.7.2 - Rent		
2.7.3 - Interest		
2.7.4 - Other (please specify))		
2.7.5 Net income from outside Mauritius			➤
2.8 TOTAL (Carried forward to page 2)			➤

2.8	TOTAL (Brought forward from page 1) ➤			
3	INTEREST INCOME (See Note 3)			
3.1	Interest received by self and dependent/s from banks and other financial institutions			
	Bank Code	Certificate Number	Interest received (Rs only)	Tax Deducted (Rs only)
3.1.1				
3.1.2				
3.1.3				
3.1.4				
3.1.5				
3.1.6				
3.1.7				
3.2	Other interest received			
3.3	TOTAL INTEREST RECEIVED ➤			
4	NET INCOME ➤			
5	INCOME OF DEPENDENTS (See Note 4)			
	<i>(Attach details of income)</i>			
	1 st Dependent	2 nd Dependent	3 rd Dependent	Total
5.1	Net income and exempt income (Rs)			
5.2	Less: Exempt income (Rs)			
5.3	Less: Interest income (Rs) (included at section 3)			
5.4	Less: Emoluments (Rs) (transferred to section 10)			
5.5	Balance (Rs)			➤
6	TOTAL ➤			
7	LOSSES (See Note 5) Rs only			
7.1	Losses incurred in the year (To attach details)			
7.2	Losses brought forward from previous year			
7.3	Total			
7.4	Deduct either total at section 7.3 or amount at section 6 whichever is the lesser ➤			
8	TOTAL ➤			
9	EMOLUMENTS (Self) <i>Original of Statement of Emoluments and Tax Deduction should be attached</i> (See Note 6)			
	PAYE Employer Registration Number	Emoluments	Tax withheld under PAYE	
9.1				
9.2				
9.3				
9.4				
9.5				
9.6	Total Emoluments			
9.7	Less: Expenditure incurred wholly and exclusively in the performance of the duties of the office (attach details)			
9.8	NET EMOLUMENTS (9.6 less 9.7)			➤
10	EMOLUMENTS (Dependents) Amount transferred from section 5.4 ➤			
11	TOTAL NET INCOME ➤			
12	INCOME EXEMPTION THRESHOLD (See Note 7) Tick (✓) only one box			
12.1	Category A	- Individual with no dependent	- Rs. 129,230	<input type="checkbox"/>
12.2	Category B	- Individual with one dependent	- Rs. 188,460	<input type="checkbox"/>
12.3	Category C	- Individual with two dependents	- Rs. 220,770	<input type="checkbox"/>
12.4	Category D	- Individual with three dependents	- Rs. 242,310	<input type="checkbox"/>
12.5	Category E	- Retired person with no dependent	- Rs. 153,460	<input type="checkbox"/>
12.6	Category F	- Retired person with one dependent	- Rs. 212,690	<input type="checkbox"/>
12.7	Deduct Income Exemption Threshold ➤			
12.8	Particulars of Dependents			
		Name	Date of Birth	Relationship
12.6.1	1st			Total Income (including exempt income)
12.6.2	2nd			
12.6.3	3rd			
12.9	Has your spouse claimed Income Exemption Threshold in respect of category B, C, D or F? Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable <input type="checkbox"/>			
12.10	Were you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>			
12.11	Were you a citizen of Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>			
13	CHARGEABLE INCOME (Carried forward to page 3) (See Note 8) ➤			

13	CHARGEABLE INCOME (Brought forward from page 2) ➤																																																															
14	CALCULATION OF TAX (A) (See Note 9)																																																															
	Tax - 15 % on chargeable income at 13 (A) ➤																																																															
15	NATIONAL RESIDENTIAL PROPERTY TAX (See Note 10)	Rs only																																																														
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	If you were resident in Mauritius and your total income at 15.1.6 exceeds Rs 207,310, you should fill in section 15.2 to 15.4																																																															
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