

**TAN :**  
**SURNAME :**  
**OTHER NAMES :**



**Year of Assessment 2011**  
(Income for the Year 1 January 2010 to 31 December 2010)  
**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 31 MARCH 2011**

**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 20)  
I declare to the best of my knowledge and belief that this return is true and correct.

.....  
Signature Date Email address

.....  
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 20 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 20 of this return.

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

2.8	<b>TOTAL (Brought forward from page 1)</b> ➤			
<b>3</b>	<b>INTEREST INCOME</b> (See Note 3)			
3.1	Interest income			
<b>4</b>	<b>NET INCOME</b> ➤			
<b>5</b>	<b>INCOME OF DEPENDENTS</b> (See Note 4)			
	<i>(Attach details of income)</i>			
5.1	Net income and exempt income (Rs)	1 <sup>st</sup> Dependent	2 <sup>nd</sup> Dependent	3 <sup>rd</sup> Dependent
5.2	Less: Exempt income (Rs)			Total
5.3	Less: Emoluments (Rs) (transferred to section 10)			
5.4	<b>Balance (Rs)</b>			➤
<b>6</b>	<b>TOTAL</b> ➤			
<b>7</b>	<b>LOSSES</b> (See Note 5) <span style="float: right;">Rs only</span>			
7.1	Losses incurred in the year (To attach details)			
7.2	Losses brought forward from previous year			
7.3	Total			
7.4	<b>Deduct either total at section 7.3 or amount at section 6 whichever is the lesser</b>			➤
<b>8</b>	<b>TOTAL</b> ➤			
<b>9</b>	<b>EMOLUMENTS (Self)</b> <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				
9.7				
9.8				
9.9				
9.10				
9.11	<b>Total Emoluments</b>			
9.12	Less: Expenditure incurred wholly and exclusively in the performance of the duties of the office (attach details)			
9.13	<b>NET EMOLUMENTS (9.11 less 9.12)</b>			➤
<b>10</b>	<b>EMOLUMENTS (Dependents)</b> <span style="float: right;">Amount transferred from section 5.3</span> ➤			
<b>11</b>	<b>TOTAL NET INCOME</b> ➤			
<b>12</b>	<b>INCOME EXEMPTION THRESHOLD</b> (See Note 7) <span style="float: right;">Tick (✓) <b>only one</b> box</span>			
12.1	Category A	- Individual with no dependent	- Rs. 255,000	<input type="checkbox"/>
12.2	Category B	- Individual with one dependent	- Rs. 365,000	<input type="checkbox"/>
12.3	Category C	- Individual with two dependents	- Rs. 425,000	<input type="checkbox"/>
12.4	Category D	- Individual with three dependents	- Rs. 465,000	<input type="checkbox"/>
12.5	Category E	- Retired person with no dependent	- Rs. 305,000	<input type="checkbox"/>
12.6	Category F	- Retired person with one dependent	- Rs. 415,000	<input type="checkbox"/>
12.7	<b>Deduct Income Exemption Threshold</b>			➤
12.8	<b>Particulars of Dependents</b>			
		Name	Date of Birth	Relationship
12.8.1	1st			Total Income (including exempt income)
12.8.2	2nd			
12.8.3	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"/>			
<b>13</b>	<b>CHARGEABLE INCOME (Carried forward to page 3)</b> (See Note 8) ➤			

<b>13</b>	<b>CHARGEABLE INCOME</b> <i>(Brought forward from page 2)</i> ➤																																																													
<b>14</b>	<b>CALCULATION OF TAX</b> <i>(See Note 9)</i>																																																													
	<b>Tax - 15 % on chargeable income at section 13</b> ➤																																																													
<b>15</b>	<b>TAX CREDITS</b> <i>Attach receipts and certificates (See Note 10)</i>																																																													
	<b>Deduct foreign tax credit</b> ➤																																																													
<b>16</b>	<b>BALANCE AFTER TAX CREDITS</b> ➤																																																													
<b>17</b>	<b>TAX WITHHELD UNDER PAYE AND PAID UNDER CPS AND TDS</b> <i>(See Note 11)</i>	Rs only																																																												
17.1	Total tax withheld under PAYE <i>(section 9)</i>	.....																																																												
17.2	Tax paid under CPS	.....																																																												
17.3	Total tax withheld on interest income declared at section (3) above	.....																																																												
17.4	Total tax deducted at source on other income <i>(give details in table below)</i>	.....																																																												
	<table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">TAN of payer</th> <th rowspan="2">TAN of payee</th> <th colspan="4">Amount deducted (Rs only)</th> </tr> <tr> <th>Rent</th> <th>Royalties</th> <th>Contract</th> <th>Services</th> </tr> </thead> <tbody> <tr><td>17.4.1</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>17.4.2</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>17.4.3</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>17.4.4</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>17.4.5</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>17.4.6</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>17.4.7</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>		TAN of payer	TAN of payee	Amount deducted (Rs only)				Rent	Royalties	Contract	Services	17.4.1							17.4.2							17.4.3							17.4.4							17.4.5							17.4.6							17.4.7							
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<b>19</b>	<b>PENALTY AND INTEREST</b> <i>(See Note 13)</i> <b>If applicable, add</b>	Rs only																																																												
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