

CONFIDENTIAL

Please quote your TAX ACCOUNT No. in all communications addressed to the Mauritius Revenue Authority, Efram Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.

I. T. Form IA



MAURITIUS REVENUE AUTHORITY

(The Income Tax Act)

Year of Assessment 2007-2008

(Income for the Year 1 July 2006 to 30 June 2007)

ANNUAL INCOME TAX RETURN — INDIVIDUAL

Applicable to an individual in receipt of emoluments and interest only. Where income is derived by you from other sources an I. T. Form I must be filled in instead.

LAST DATE FOR FILING THIS RETURN



30 SEPTEMBER 2007

ELECTRONIC FILING OF TAX RETURN

IT IS NOW SO EASY.

GO FOR IT!

For further information visit the MRA website http://mra.gov.mu.

CHANGE IN PERSONAL DATA. You should fill in section I.1 if there are changes in your personal data as printed above.

Section I.1: Title, Surname, Other Names, Maiden name, Residential Address. I.2: National Identity Card No., Date of birth, Telephone No., Full name of spouse, Date of marriage, Tax Account No.

2 Please tick (✓) appropriate boxes. Were you resident in Mauritius? Were you a citizen of Mauritius? If no, state country

3 DECLARATION (Complete this section after filling in sections 4 to 20 on pages 2 and 3). I do hereby declare that the income, Income Exemption Threshold and the other particulars in this return and in the annexes are true and correct. Signature, Capacity, Date

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.

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. I opt that my refund be made by (tick as appropriate) cheque or direct credit to my Bank Account. Bank Name, Account Number

INCOME					Rupees only	
<b>4</b>	<b>EMOLUMENTS</b> (See Note 1) <i>Original of Statement of Emoluments and Tax Deduction should be attached</i>					
	PAYE Employer Registration Number	Total Emoluments	Exempt Income	Emoluments net of exempt income	Tax withheld under PAYE	
<b>4.1</b>	<b>Emoluments net of exempt income (TOTAL)</b> ➤			.....		
<b>4.2</b>	<u>Less:</u> Expenditure incurred wholly and exclusively in the performance of the duties of the office ( <i>attach details</i> )			.....		
<b>4.3</b>	<b>NET EMOLUMENTS (4.1 less 4.2)</b> ➤					
<b>5</b>	<b>INCOME OF DEPENDENTS</b> (See Note 2)					
	<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	Total
	5.2	<u>Less:</u> Exempt income (Rs)	.....	.....	.....	.....
	5.3	<u>Less:</u> Interest income (Rs) ( <i>transferred to section 10</i> )	.....	.....	.....	.....
<b>5.4</b>	<b>Balance</b>	.....	.....	.....	➤	
<b>6</b>	<b>TOTAL NET INCOME (SELF AND DEPENDENTS)</b> ➤					
<b>7</b>	<b>INCOME EXEMPTION THRESHOLD</b> (See Note 3)				Tick (✓) <b>only one</b> box	
	7.1	Category A - no dependent	-	Rs. 215,000	<input type="checkbox"/>	
	7.2	Category B - one dependent	-	Rs. 325,000	<input type="checkbox"/>	
	7.3	Category C - two dependents	-	Rs. 385,000	<input type="checkbox"/>	
	7.4	Category D - three dependents	-	Rs. 425,000	<input type="checkbox"/>	
	<b>7.5</b>	<b>Deduct Income Exemption Threshold</b> ➤				
	<b>7.6</b>	<b>Particulars of Dependents</b>				
			Name	Date of Birth	Relationship	Total Income (including exempt income)
7.6.1	1st					
7.6.2	2nd					
7.6.3	3rd					
7.7	Has your spouse claimed Income Exemption Threshold in respect of category B, C or D?					
	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Not Applicable	<input type="checkbox"/>
<b>8</b>	<b>Chargeable Income (A) / Excess of Income Exemption Threshold over Total Net Income</b> ➤					
<i>(See Note 4)</i>						
<b>9</b>	<b>TAX ON EMOLUMENTS</b> (See Note 5)					
	Chargeable Income (A)	Rs only	Rate %	Tax (Rs only)		
	First Rs 500,000		15			
	Remainder		22.5			
			<b>TOTAL TAX (A)</b> ➤			

10	<b>TAX ON INTEREST INCOME</b> (See Note 6) ( <b>Attach details</b> )	Rupees only																																																														
10.1	Interest received by self and dependent/s from banks and financial institutions																																																															
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 15%;">Bank Code</th> <th style="width: 10%;">Year</th> <th style="width: 20%;">Certificate Number</th> <th style="width: 15%;">Interest received (Rs only)</th> <th style="width: 15%;">Tax Deducted (Rs only)</th> </tr> </thead> <tbody> <tr><td>10.1.1</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>10.1.2</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>10.1.3</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>10.1.4</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>10.1.5</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>10.1.6</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>10.1.7</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>		Bank Code	Year	Certificate Number	Interest received (Rs only)	Tax Deducted (Rs only)	10.1.1						10.1.2						10.1.3						10.1.4						10.1.5						10.1.6						10.1.7																				
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10.2	Other interest received	.....																																																														
<b>10.3</b>	<b>Total interest received</b>	.....																																																														
10.4	Less: Excess of Income Exemption Threshold at section 8	.....																																																														
10.5	Chargeable Income (B)	.....																																																														
<b>10.6</b>	<b>TAX ON INTEREST INCOME (B) - 15% of chargeable income B at 10.5</b>	➤																																																														
<b>11</b>	<b>NATIONAL RESIDENTIAL PROPERTY TAX (NRPT) (C)</b> (See Note 7)																																																															
11.1	Rs only																																																															
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	If you were resident in Mauritius and your total income at 11.1.4 exceeds Rs 385,000, you should fill in section 11.2 to 11.4.																																																															
11.2	Details of property (In case you own more than 5 properties, give details on a separate sheet)																																																															
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11.3	Total NRPT	.....																																																														
<b>11.4</b>	<b>Total at 11.3 or 5% of Total Income at 11.1.4, whichever is the lesser (C)</b>	➤																																																														
<b>12</b>	<b>TOTAL TAX (A + B + C)</b>	➤																																																														
<b>13</b>	<b>TAX CREDITS</b> (See Note 8) Attach receipts and certificates.																																																															
13.1	Deduct foreign tax credit	➤																																																														
<b>14</b>	<b>BALANCE AFTER TAX CREDITS</b>	➤																																																														
<b>15</b>	<b>SPECIFIED MAURITIAN/EXPATRIATE STAFF RELIEF</b> (See Note 9)																																																															
15.1	Deduct 50% of tax on qualifying emoluments	➤																																																														
<b>16</b>	<b>BALANCE AFTER RELIEF AT 15.1</b>	➤																																																														
<b>17</b>	<b>TAX WITHHELD UNDER PAYE AND TDS</b> (See Note 10)	Rs only																																																														
17.1	Total Tax withheld under PAYE (as per Statement of Emoluments and Tax deduction)	.....																																																														
17.2	Total Tax deducted at source from interest (as per Statements of Income Tax deduction)	.....																																																														
17.3	Deduct total	➤																																																														
<b>18</b>	<b>BALANCE</b>	➤																																																														
<b>19</b>	<b>PENALTY AND INTEREST</b> (See Note 11) If applicable, add	Rs only																																																														
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19.3	Interest for late payment of tax	.....																																																														
19.4	Enter total	➤																																																														
<b>20</b>	<b>TAX PAYABLE/TAX PAID IN EXCESS (Delete as appropriate)</b>	➤																																																														