



(The Income Tax Act)

Year of assessment 2007-2008

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

ANNUAL INCOME TAX RETURN

DECEASED PERSON'S ESTATE (SUCCESSION)

This return duly filled in should be submitted to the Director-General, Mauritius Revenue Authority not later than –

• **30 September 2007** where the succession has an approved return date; and

• **31 January 2008** where the succession closes its accounts on 30 June.

Please read the notes before filling in this return.

Section 1	SUCCESSION IDENTIFICATION	
1.1	Name of succession	
1.2	Principal place of business	
1.3	Address for correspondence	
1.4	Main business activity	
1.5	Does the succession have an approved return date? (see note 2)	Please tick (✓) appropriate box. Yes <input type="checkbox"/> No <input type="checkbox"/>
1.6	National Identity Number of the deceased (If death occurred during the year)	<input type="text"/>
1.7	Tax Account Number (TAN) of the deceased	<input type="text"/>
1.8	Is this the succession's first return?	Please tick (✓) appropriate box. Yes <input type="checkbox"/> No <input type="checkbox"/>

2 DECLARATION

I,
 (Full name in BLOCK LETTERS)
 residing at
 (Address in BLOCK LETTERS)
 being
 (a heir, the surviving spouse etc. whichever is applicable. See note 1)
 of late who died on

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

, hereby declare that -

(Full name of deceased in BLOCK LETTERS)

(a) to the best of my judgment and belief, the particulars shown in this return and stated in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income accruing from all sources both in and out of Mauritius to the deceased's estate for the year ended 30 June 2007 or for the accounting period ended

(b) at 30 June 2007 the deceased's estate had not been distributed/had been distributed*.
 Where the estate has been distributed, please attach a certified copy of the Tableau d'Abandonnement.

* **Delete whichever is not applicable.**

Date : Signature :

FOR OFFICE USE

First return.		Accts. recd		Estate dist.	
Edited by		Bus.Code		Heirs	
		Accts. Per.			

3	3.1	Trade, manufacture etc.	(Specify nature.....)				Rs	Rs	Rupees only
	3.1.1	Turnover/Sales/Fees							
	3.1.2	Less Cost of sales							
	3.1.3	Gross profit							
	3.1.4	Less Business expenses							
	3.1.5	Net profit per accounts							
	3.1.6	Add: Non-allowable expenses							
	3.1.7	Income not included in profit & loss account							
	3.1.8	Less Allowable items							
	3.1.9	Net income from trade, manufacture etc. ➤							
	3.2	Sugar Cane cultivation	Attach certificates showing gross receipts.						
	3.2.1	Situation of lands							
	3.2.2	Acreage under cultivation			acres				
	3.2.3	Weight of sugarcane produced			tons				
	3.2.4	Gross receipts	Rs						
	3.2.5	Net income from sugar cane cultivation ➤							
	3.3	Other agricultural activities	(Specify nature.....)						
	3.3.1	Gross receipts	Rs						
	3.3.2	Net income from other agricultural activities ➤							
	3.4	Rent							
	3.4.1	From property in Mauritius	Gross Rs			Net Rs			
	3.4.2	From property outside Mauritius	Gross Rs			Net Rs			
	3.4.3	Total net rent ➤							
	3.5	Income from other sources except interest	(Specify nature.....)						
	3.5.1	Net income from other sources ➤							
	3.6	Net income/loss of succession ➤							
	3.7	Interest							
	3.7.1	Total interest ➤							
4	DEDUCTION OF TAX AT SOURCE								
		TAN of payer	TAN of payee	Amount of tax deducted from (Rs only)				Tax deducted at source (TDS) (Rs only)	
				Rent	Royalties	Contract	Services		
	4.1								
	4.2								
	4.3								
	4.4								
	4.5	Total ➤							
5	SHARE OF BENEFICIARIES (Attach a separate statement where there are more than 4 beneficiaries)								
	Note: A statement should be given to each beneficiary giving, as shown below, an analysis of the share of income/loss and of the amount of tax deducted at source for inclusion in the beneficiary's annual return of income.								
	5.1	Full name of beneficiary							
	5.2	Profit sharing ratio (%)							
	5.3	Share in net income/loss of succession at 3.6(Rs)							
	5.4	Share in total interest at 3.7.1(Rs)							
	5.5	Share in TDS at 4.5 (Rs)							
6	RESIDENTIAL PROPERTY								
	Note: This section should be completed only if the succession owns a residential property. A statement should be given to each beneficiary showing all the particulars given below about the property.								
		Address Town/Village	Tick as appropriate		Area (sq. mt)	Number of months of ownership during the year	Amount of tax paid under Local Govt. Act (Rs only)		
			Apartment, flat or tenement	Any other residential property					
	6.1								
	6.2								
	6.3								

NOTES

Year of Assessment 2007-2008 (Income for the year ended 30 June 2007)

I. DECLARATION

The return should be made by a representative of the succession and all the particulars furnished must relate to the income year ended 30 June 2007 or the accounting period ended on the approved return date.

State whether the return is made by you as –

- (a) an heir who has accepted the succession of the deceased simply or under benefit of inventory;
- (b) a surviving spouse;
- (c) a universal legatee;
- (d) an executor;
- (e) a notary acting as liquidator of the succession of the deceased;
- (f) a legatee or donee; or
- (g) the Curator of Vacant Estates.

2. APPROVED RETURN DATE

Where a succession closes its accounts on a date other than 30 June but falling in the income year ended 30 June 2007, a return furnished for the period of 12 months ending on that date shall, subject to the approval of the Director General, be deemed to have been made in relation to the income year ended 30 June 2007.

3. DEDUCTION OF TAX AT SOURCE

Enter the amount of tax deducted at source from any income derived by the succession as per statement of tax deduction supplied by the payer/s of the income.

4. SHARE OF BENEFICIARIES

- (a) The succession is not liable to income tax in respect of income derived by the succession. Each heir is required to declare in his return of income his share of income derived by the succession, whether or not such income has been distributed among the heirs.
- (b) Where tax has been deducted at source from any income derived by the succession, each of its beneficiaries is entitled to claim a credit in respect of his share of the amount of the tax deducted at source.

5. NATIONAL RESIDENTIAL PROPERTY TAX (NRPT)

The succession is not liable to NRPT. In case the succession owns a residential property, NRPT is payable by each of the heirs on his share of the property only if the total income of the heir exceeds Rs 385,000.

“Owner” for NRPT purposes includes the owner of a residential property on any leased land or the person who receives or is entitled to receive any rent therefrom.

“Residential Property” means any immovable property including any building, apartment, flat, tenement, campment or bungalow, used or available for use as residence. It includes any tourist residence i.e. any premises, other than a hotel or a guesthouse, which offers sleeping accommodation to tourists, with or without meals, for a fee as defined in the Tourism Authority Act 2006.

No NRPT is payable on bare land i.e. a plot of land on which there is no residential building.

NRPT is calculated in case of apartment, flat or tenement with reference to its floor area as specified in the title deed or contract and the rate is Rs 30 per square metre. In the case of any other residential property i.e. building, campment, bungalow etc., the tax is calculated with reference to the surface area of the land at the rate of Rs 10 per square metre.

Conversion Rate

One Toise is approximately equal to 3.8 square metres.

One Perche is approximately equal to 42.21 square metres.

10.76 Square feet is approximately equal to 1 square metre.

Period of ownership - Insert in the relevant column the number of month/s during which the property was owned by the succession in the income year ended 30 June 2007.

Where a building used as residence is located on a portion of land used for agriculture and the gross income derived therefrom is declared by the owner in his return of income or the building is located on a portion of land outside a residential area, the owner is liable to NRPT with reference to the surface area of land on which stands the building, garage and related structures as well as on the surface area of the background, grounds and garden up to a maximum area of 1A25 (0.5276 hectare).

Where a building is used for both business and residential purposes, or where the residential part is located above that on which stands the non-residential part, the NRPT is payable on the whole surface area of land.

Where a residential building is constructed on top of an existing building by virtue of a ‘droit de surélévation’, it is deemed to be a flat and NRPT is payable based on the floor area of the building.

A statement in the format given at section 6 of the return should be given to each of the heirs.

6. The succession is REQUIRED to furnish together with the return, where applicable, the following –

(a) ACCOUNTS

The succession's Profit and Loss Account and Balance Sheet and any other appropriate statement of account duly dated and signed. *Where the succession derived income from more than one source, separate profit and loss accounts should be furnished showing clearly the net income or loss from each source.*

Net income for tax purposes is obtained by adding to the net income per accounts all non-allowable items such as provision for bad debts, depreciation etc., and deducting other allowable items such as annual allowance.

Expenditure or Loss incurred in the production of exempt income

- (i) Expenditure or loss exclusively incurred in the production of exempt income is not allowable and should be added back;
- (ii) Where any expenditure or loss is incurred **in the production of BOTH gross income and exempt income**, that part of the expenditure or loss attributable to the production of exempt income should be added back. No adjustment should be made where the proportion of exempt income to total gross income is equal to or less than 10%.

(b) ANNUAL ALLOWANCE

A statement showing the computation of annual allowance.

You may claim annual allowance in respect of capital expenditure specified hereunder as follows:

<i>Capital Expenditure incurred on —</i>	Rate of Annual Allowance	
	Percentage of	
	Base Value	Cost
Industrial premises	-	5
Commercial premises	-	5
Hotels	30	-
Plant or Machinery-		
(a) costing 30,000 rupees or less	-	100
(b) costing more than 30,000 rupees-		
(i) ships or aircrafts	20	-
(ii) aircrafts and aircraft simulators leased by a company engaged in aircraft leasing	-	100
(iii) motor vehicles	25	-
(iv) Electronic and high precision machinery or equipment, computer hardware and peripherals and computer software	50	-
(v) furniture and fittings	20	-
(vi) other	35	-
Improvement on agricultural land for agricultural purposes	25	-
Scientific research	25	-
Golf courses	15	-
Acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles	-	5

No other deduction is however allowable in respect of the same expenditure.

No annual allowance is allowable unless proper books of accounts and records are kept.