

## Individual Income Tax Returns

### e-FILING SEASON 2023

# 10 DAYS LEFT

**146 337** taxpayers have already filed their **Individual Income Tax Returns for the Season 2023** by 09h00 on Friday 06 October, 2023. The Mauritius Revenue Authority (MRA) wishes to thank all taxpayers who have already submitted their income tax returns.



MRA reminds taxpayers that only 10 days are left until the deadline for filing Individual Income Tax Returns for the year 2023. They should fulfil their tax obligations by e-filing their returns through MRA website [www.mra.mu](http://www.mra.mu) by **Monday, 16 October, 2023, at latest**.

MRA makes an appeal to those who have not yet submitted their returns, not to wait for the last day. 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.

- **Refund**

On the other hand, those who are eligible for a refund may have their bank accounts credited within a few days after submission.






## **Who should file the 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.
- ❖ **All self-employed individuals are required to submit an income tax return and pay the tax, if any, in accordance with the return.**
- ❖ **Self-employed individuals who are not required to submit a Standard Tax Return should submit a Simplified Tax Return.**

## Assistance for filing Individual Income Tax Returns

- 1. e-Appointment:** Taxpayers have the possibility to book a time slot on the MRA website, [www.mra.mu](http://www.mra.mu), on a particular day, at their convenience. Assistance to file their income tax return will be provided by MRA Officers through a WhatsApp Video Call on the day and time of the appointment. MRA advises taxpayers who wish to avail themselves of an e-Appointment to 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.
- 2. MyRA:** MRA has introduced MyRA, a Virtual Assistant, configured to help individual taxpayers on a 24/7 basis, on its website. Taxpayers will be able to use MyRA once they have logged through the taxpayer portal using their Username and Password. MyRA will provide responses to the questions of taxpayers on issues related to Individual Income Tax Returns.

**A short explanatory video on e-Filing is accessible through the link 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](#)

## Payment of Tax

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

## Refund of Tax Paid in Excess

Individual taxpayers who are eligible for a refund must insert, check and confirm their personal bank account details while filing their returns. MRA will credit the amount of refund directly into the Bank Account provided.

## Housing Loan Relief Scheme:

### 25,091 eligible individuals paid by MRA

The Housing Loan Relief Scheme is a monthly allowance of 1,000 rupees which is paid by MRA for the months of July 2023 to June 2024 to an individual who has contracted a secured housing loan not exceeding 5 million rupees, to provide relief to households affected by rising interest rates.

As at Thursday 5 October, 2023, **37,921** applications have been received under the Housing Loan Relief Scheme. MRA has already started with the payment and as at date, **25,091** eligible individuals have been paid in respect of the month of July 2023.

Payment for the months of August and September will be effected shortly.

For more information, kindly visit MRA website on [www.mra.mu](http://www.mra.mu).