



INCOME TAX

(The Income Tax Act 1995)

Year of Assessment 2004-2005

(Income for the Year 1 July 2003 to 30 June 2004)

ANNUAL RETURN — INDIVIDUAL

Applicable to an individual in receipt of emoluments only. Where income is derived from other sources an I.T. Form 1 or 1B, whichever is applicable, must be filled in instead.

(Any income derived by a married woman is liable to income tax separately from the income of her husband in her own name).

LAST DATE FOR FILING THIS RETURN

➤ 30 SEPTEMBER 2004

This return should be filled in by every person who -

- (i) has a chargeable income; or
- (ii) derived emoluments exceeding Rs 400,000 in the income year ended 30 June 2004, even if he has no tax to pay.

The return should be furnished to the Commissioner of Income Tax not later than 30 September 2004 together with a remittance of the amount of tax payable, if any, in accordance with the return.

Where a person deriving emoluments exceeding Rs 400,000 fails to submit a return, he shall be liable to pay a penalty of Rs 5,000 per month or part of the month up to a maximum of Rs 50,000.

ALL sections of the form should be filled in.

M. MOSAFEER

Commissioner of Income Tax

Please read the enclosed "Notes - How to fill in your return (I.T. Form 1 A)" before you fill in this return.

Section 1	TITLE (Ms/Mrs/Mr/Ww)			
	Surname			
	Other Names			
	Maiden name (If applicable)			
	Residential Address			
	National Identity No.	Date of birth	Telephone No. (Res.)	Telephone No. (Office)
	If applicable, Full name of spouse			
Date of marriage	Day	Month	Year	Tax Account No. (spouse)

2	Please tick (✓) appropriate boxes	Were you resident in Mauritius?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	Is this your first return?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Were you a citizen of Mauritius?
	Is this your first employment?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If not, state country

3 DECLARATION (Complete this section after filling in sections 4 to 16 on pages 2 and 3)

I.....do hereby
(full name of signatory in BLOCK LETTERS)
declare that the income, reliefs and deductions and the other particulars in this return and in the annexes are true and correct.

Signature

Capacity in which acting

(Where declaration is not made on own behalf, state Agent).

Date

TIPS FOR QUICK REFUND
SEE PAGE 4

PAYMENT OF TAX

I hereby tender the sum of Rs..... being the tax payable in accordance with section 15 of this return.
Cheque should be crossed and made payable to the Commissioner of Income Tax. 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 15 of this return.
I opt, tick as appropriate (✓), that my refund be made by

cheque

direct credit to my Bank Account (details given below).

Bank Name

Account Number | | | | | | | | | | | | | | | | | | | | | |

FOR USE BY INCOME TAX OFFICE

Tax payable		Receipt No.	
Penalty		Date	
Tax paid		Cashier	

Income year 1.7.2003 to 30.6.2004										Rs only	For office use	
4	Emoluments		Attach original of Statement of Emoluments and Tax Deduction									
	Employer's name											
	PAYE Empl. Regn No.										Rs	
	4.1	Salary, wages, overtime pay, fees, commissions, etc...	...	...	...	...	...	...	...	.....
	4.2	Arrears of emoluments	...	...	...	...	...	...	...	.....
	4.3	End-of-year bonus	...	...	...	...	...	...	...	.....
	4.4	Pension	...	...	...	...	...	...	...	.....
	4.5	Any advantage in money's worth (Fringe benefits) :										
		Car benefit	...	...	...	...	...	...	...	.....
		Free accommodation	...	...	...	...	...	...	...	.....
	Others (Specify : .....								.....
4.6	Total emoluments								.....		
4.7	Less: Expenditure applicable to members of recognised professional bodies (see Note 1)...								.....		
4.8	Net Income								➤			
Complete section 16 on page 3 before completing sections 5 to 15.												
5	Deduct : Total personal reliefs and deductions at section 16.22 on page 3										➤	
6	CHARGEABLE INCOME										➤	
7	CALCULATION OF TAX											
								Chargeable Income (Rs)	Rate %	Tax (Rs only)		
		First	Rs 25,000					15				
				Remainder					25			
		TOTAL					TOTAL TAX		➤			
8	FOREIGN TAX CREDIT		<i>Attach receipts and certificates.</i>									
8.1	Deduct foreign tax credit										➤	
9	BALANCE AFTER TAX CREDIT										➤	
10	SPECIFIED MAURITIAN/EXPATRIATE STAFF RELIEF		<i>Attach certificate from employer</i>									
10.1	Deduct 50% of tax on qualifying emoluments										➤	
11	BALANCE AFTER RELIEF AT 10.1										➤	
12	TAX WITHHELD UNDER PAYE		As per Statement of Emoluments and Tax Deduction									
12.1	Deduct tax withheld										➤	
13	BALANCE										➤	
14	PENALTY		If applicable, add penalty for :-									
14.1			Late submission of return						.....		
14.2			Late payment of tax						.....		
14.3			Enter total						➤			
15	TAX PAYABLE / TAX PAID IN EXCESS (Delete as appropriate)										➤	
<i>Now complete section 3 on page 1.</i>												

Income year 1.7.2003 to 30.6.2004

Rs only

For office
use**16 PERSONAL RELIEFS AND DEDUCTIONS**

Important: You are required to attach, where applicable, the appropriate original receipts/certificates for the reliefs and deductions claimed. Otherwise your claim will be disallowed.

- 16.1 Emoluments relief (15% of amount shown at 4.8 - Max. Rs 125,000)
- 16.2 Retirement pension relief (Enter retirement pension included in 4.6 - Max. Rs 75,000)
- 16.3 Basic personal deduction (Rs 75,000)
- 16.4 Deduction for dependent spouse (Rs 60,000)
- 16.5 Deduction for dependent children and educational expenses (See note 2.3 in the "Notes")

Name of children	Date of birth	If over 18 at 30.6.04 state: Educ. Inst / Univ. / IVTB or whether unemployed	Deduction for children (Rs)	Educational expenses (Max. Rs 8,000)

- 16.6 Deduction for handicapped persons (See note 2.4 in the "Notes")

Name of handicapped persons	Date of birth	Relationship	National Identity No.

- 16.7 Alimony and maintenance (Paid to _____)
- 16.8 Relief for pension contribution (NPF, FPS etc.)
- 16.9 Interest relief (See note 2.7 in the "Notes")
- (i) prior to 1 June 1996 Rs
- (ii) on or after 1 June 1996* Rs
- (iii) on or after 1 July 1999* Rs
- Enter total ➤

* Maximum relief for interest paid is Rs 125,000 for each spouse and Rs 250,000 in any other case

- 16.10 Investment relief (See note 2.8 in the "Notes")
- 40% of investments/contributions made in the year Rs
 - Excess relief brought forward from last year Rs
- Enter total (Max. Rs 50,000) ➤
- State amount of any excess carried forward Rs

- 16.11 Investment in retirement savings scheme (Max. Rs 50,000)
- 16.12 Deduction for medical expenses (See note 2.10 in the "Notes")
- State amount of any excess carried forward Rs
- 16.13 Donations to charitable institutions (Max. Rs 20,000)
- 16.14 Deduction for contribution to the National Solidarity Fund
- 16.15 Deduction for expenditure incurred on education and training for self (Max. Rs 50,000)

- 16.16 Relief for life insurance premium (Max. Rs 80,000)
- On joint life insurance policy with spouse, state: (i) total premium paid Rs.....
- (ii) amount claimed by you under this section Rs..... Enter total ➤
- Rs

- 16.17 Relief for premium on personal pension scheme
- 16.18 Relief for premium on retirement annuity
- 16.19 Relief for contribution to medical scheme and for ambulance services
- Name of scheme _____
- 16.20 Total of 16.17 to 16.19 (To be claimed under 16.21)

- 16.21 Savings Relief (See below)
- Enter at 16.21
- (i) total at 16.20; or
- (ii) 20% of net income at 4.8
- whichever is the lesser.**

- 16.22 **Total personal reliefs and deductions (transfer to section 5 on page 2) ➤**

TIPS FOR A QUICK REFUND

- Use the return with the printed sticker to ease identification.
- Attach the original of the Statement of Emoluments and Tax Deduction duly signed by your employer.
- Attach original receipts, certificates etc. as evidence for deductions claimed.
- Ensure that your Employer's Registration Number on your Statement of Emoluments and Tax Deduction is made up of eight digits (except for Government employees). Otherwise, draw the attention of your employer for correction.
- Fill in all the fields in the column reserved for amounts. Where a field is not applicable, insert zero '0'.
- Insert in Section 15 on page 2 a minus(-) sign in front of the amount of excess tax to be refunded.
- Opt for refund to be credited to your bank account and ensure that the bank name and full bank account number are correctly inserted.
- Check the arithmetical accuracy of computations made.

FREE INCOME TAX ASSISTANCE (FITA)

Officers of the Income Tax Department will provide assistance to taxpayers for completion of their Income Tax Returns on Saturday 18 and Sunday 19 September 2004 from 8.30 to noon and from 13.00 to 16.30 hours at the following centres:

<u>REGION</u>	<u>FITA CENTRES</u>
Port-Louis	1. : Raoul Rivet Government School
	2. : Coeur Sacré de Jésus RCA School
Beau-Bassin	3. : Philippe Rivalland RCA School
Rose-Hill	4. : Notre Dame des Victoires RCA School
Quatre-Bornes	5. : Baichoo Madhoo Government School
	6. : Louis Nellan Government School
Vacoas	7. : Aryan Vedic Hindu Aided School
Mesnil, Phoenix	8. : Mesnil Government School
Curepipe	9. : Royal College
Triolet	10. : Maheswarnath Government School
Pamplemousses	11. : Pamplemousses Government School
Goodlands	12. : D. Hurry Government School
Riviere du Rempart	13. : Social Welfare Centre
Central Flacq	14. : Rajcoomar Gujadhur Government School
Lallmatie	15. : S. Bissoondoyal Government School
Saint-Pierre	16. : St. Pierre RCA School
Quartier Militaire	17. : Revd. E. Walter Government School
Baramia, Rose-Belle	18. : S. Torul Government School
Mahebourg	19. : Willoughby Government School
Riviere des Anguilles	20. : Riviere des Anguilles Government School
Port-Mathurin, Rodrigues	21. : Conference Hall, Administrative Block