



MAURITIUS REVENUE AUTHORITY
(The Income Tax Act 1995)

Year of Assessment 2006-2007

(Income for the Year 1 July 2005 to 30 June 2006)

ANNUAL INCOME TAX RETURN — INDIVIDUAL

Applicable to an individual in receipt of emoluments only. Where income is derived from other sources an I. T. Form I or IB, 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 2006

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 2006, even if he has no tax to pay.

The return should be furnished to the Director-General, MRA not later than 30 September 2006 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.

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

Section I	TITLE (Ms/Mrs/Mr/VVw)			
	Surname			
	Other Names			
	Maiden name (If applicable)			
	Residential Address			
	National Identity Card No.	Date of birth (DD,MM,YY)	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? Yes <input type="checkbox"/> No <input type="checkbox"/>
	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 Director-General, MRA. 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 OFFICE USE

Tax payable		Receipt No.	
Penalty		Date	
Tax paid		Cashier	
		Stat. Emol.	
		Refund Cd.	
		Edited by	

Income year 1.7.2005 to 30.6.2006										Rupees only	
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				10					
	Next	Rs 25,000				20					
	Next	Rs 450,000				25					
		Remainder				30					
	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 (see Note 4 in the notes)									⇨
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)									⇨	

Income year 1.7.2005 to 30.6.2006

Rupees only

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 135,000)
- 16.2 Retirement pension relief (Enter retirement pension included in 4.6 - Max. Rs 75,000)
- 16.3 Basic personal deduction (Rs 85,000) (See note 2.1 in the "Notes")
- 16.4 Deduction for dependent spouse (Rs 85,000) (See note 2.2 in the "Notes")
- 16.5 Deduction for dependent children and school fees (See note 2.3 in the "Notes")

Name of children	Date of birth	Name of educational institution	Deduction for children (Rs)	Deduction for school fees (Rs)

- 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) ⇨

- 16.11 Investment in retirement savings scheme (Max. Rs 50,000)
- 16.12 Deduction for medical expenses (See note 2.10 in the "Notes")
- 16.13 Donations to charitable institutions (Max. Rs 40,000)
- 16.14 Deduction for contribution to the National Solidarity Fund and Prime Minister's Children's 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.