You may file your tax return electronically on MRA website http://www.mra.mu

In case there are changes in your personal data, kindly fill in a Personal Data Change Form (available on MRA website/Service Counter) and send it to MRA

The return should be forwarded so as to reach the office of the Director-General at latest on 02 October 2017

Note 1 - Section 1
Please consult “List of Activities” available under “Media Centre” on MRA website before entering appropriate sector, type and detail of activity.

Expression of doubt on interpretation or treatment
If you have any doubt regarding the interpretation of the law or treatment in respect of any item contained in this return, you may submit the return according to your own interpretation of the law or treatment by giving a description of the issue in question and specify the doubt in the space provided. There will not be any penalty of late payment or additional tax which could result from any adjustment in relation to the doubt specified.

Note 2 - Section 2
Where income is derived jointly by a couple, such income may be declared in any proportion by each spouse.

Trade, Business and Profession - Section 2.1
Net income is obtained by adding to the net income per accounts, all non allowable items such as provision for bad debts, depreciation, etc., and deducting all allowable items.

Expenses incurred exclusively in the production of gross income are deductible. Expenses of a private or capital nature and expenses incurred in the production of exempt income are not allowable.

Annual Allowance
(A) Capital expenditure is not an allowable deduction. However, you may claim annual allowance in respect of the capital expenditure as specified hereunder:

**Capital expenditure incurred on** | **Rate as a % of Base Value** | **Cost**
--- | --- | ---
1. Industrial premises excluding hotels | - | 5%
2. Commercial premises | - | 5%
3. Hotels | 30% | -
4. Plant or Machinery –
   (a) costing or having a base value of 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% | -
5. Improvement on agricultural land for agricultural purposes | 25% | -
6. Scientific research | 25% | -
7. Golf courses | 15% | -
7A. Acquisition of patents | 25% | -
7B. Green technology equipment | - | 50%
7C. Landscaping and other earth works for embellishment purposes | - | 50%
8. Acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles | - | 5%

Where a person, carrying on business other than tour operator or car rental, has incurred capital expenditure on or after 1 January 2011 on a motor car costing more than three million rupees, the annual allowance shall be 25% of the base value, limited to three million rupees in the aggregate. Base value means cost less any amount allowed by way of annual allowance.

(B) Accelerated annual allowance on capital expenditure incurred as from 1 January 2013 may be claimed on the items listed below, as follows:-

**Capital expenditure incurred on** | **Rate as a % of Base Value** | **Cost**
--- | --- | ---
1. Industrial premises dedicated to manufacturing | 30% | -
2. Plant or machinery costing 50,000 rupees or less | - | 100%
3. Electronic and high precision machinery (including computer hardware and software) | 50% | -
4. Plant and machinery (excluding passenger car) by a manufacturing company | 50% | -
5. Scientific research | 50% | -

Where annual allowance has been claimed under paragraph (A), no allowance should be claimed under paragraph (B). It is to be noted that no annual allowance is allowable unless proper books of accounts and records are kept.

Note 3 - Section 2.2
Agriculture
Income derived by an individual on the first 60 tonnes of sugar accruing to him is exempt from income tax provided that the land under cultivation does not exceed 15 hectares.

Note 4 - Section 2.5
Resident Société or Succession
(a) Société (Partnership)
A resident société is not liable to tax. Instead, every associate of the société is liable to tax on his share of income, whether distributed or not.

A resident società is required to fill in and submit its annual return of income (IT Form 6) to the MRA not later than 02 October 2017.

A non-resident società which is liable to tax as a company should fill in and submit an IT Form 3.

(b) Succession
A succession is not liable to tax. Instead, every heir of the succession is liable to tax on his share of income, whether distributed or not.

A succession is required to fill in and submit its annual return of income (IT Form 9) to the MRA not later than 02 October 2017.

Note 5 - Section 3
Pension from Ministry of Social Security
If you received Basic Retirement Pension (old age pension) during the income year ended 30 June 2017, the amount should be declared at section 3.1.

However, where a person has made a request to the Ministry of Social Security to donate his old age pension to a charitable institution approved by the MRA, a charitable foundation or a charitable trust, the amount donated as from December 2015 is not taxable.

Any other pension received from the Ministry of Social Security should be declared at section 3.2.

Note 6 - Section 4
Interest Income
Interest earned as from 1 January 2010 on savings and fixed deposit accounts maintained with a bank or non-bank deposit taking institution, Government securities and Bank of Mauritius Bills are exempt.

However, all interests earned during period 1 July 2006 to 31 December 2009, which were paid to you in the income year ended 30 June 2017 are taxable.

Enter at section 4.1 any interest income, other than the above mentioned exempt interest, received by you and your dependents in the income year ended 30 June 2017, including interest relating to period 1 July 2006 to 31 December 2009 which were paid to you in that income year.
Note 7 - Section 7
Exempt Income (Self) and Income of Dependents
Exempt Income (Self)
Enter at section 7.1 any amount of exempt dividends, exempt interest and any other exempt income received by you in the income year ended 30 June 2017.

Income of Dependents
If you have claimed Income Exemption Threshold of Category B, C, D or F at section 14, any net income derived by the dependent/s in the income year ended 30 June 2017 is deemed to be your income and should be included at section 7.2 of your tax return. Conditions for entitlement to IET Category B, C, D and F are given in note 10.

Note 8 - Section 9
Losses
Losses may be set off against net income other than emoluments subject to the following:
(i) Losses incurred in an income year may be carried forward to be set-off against net income of the following 5 income years only.
(ii) The time limit of 5 years is not applicable for the carry forward of any amount of loss that is attributable to annual allowance claimed in respect of capital expenditure incurred on or after 1 July 2006.

Note 9 - Section 11
Emoluments
If you derived emoluments, the PAYE Employer Registration Number, emoluments net of exempt income, tax withheld under PAYE as appearing in your Statement/s of Emoluments and Tax Deduction should be inserted at section 11. The total emoluments net of exempt income should be inserted at section 11.1 and then at 11.13 after deducting any expenditure incurred wholly, exclusively and necessarily in the performance of the duties of the office. If you derived emoluments from more than 10 sources, give details of the 10 main sources at 11.1 to 11.10. For the remaining sources, give details on a separate sheet.

Note 10 - Section 14
Income Exemption Threshold (IET)
An individual who was resident in Mauritius in the income year ended 30 June 2017 is entitled, for the purpose of calculating his chargeable income, to claim a deduction in respect of Income Exemption Threshold Category A, B, C, D, E or F as applicable to him. In case of a couple, only one spouse is allowed to claim deduction in respect of dependent children. If you make a claim under either Category B, C, D or F then your spouse shall be entitled to claim under Category A or E only in his/her tax return for the year.

IET - Category A - No dependent
If you were resident and had no dependent (spouse or child), you should claim IET Category A unless you are entitled to claim IET Category E.

IET - Category B - one dependent
A claim under Category B shall be allowable if the net income and exempt income of your first dependent did not exceed Rs 110,000 in the income year ended 30 June 2017.

IET - Category C - two dependents
A claim under Category C shall be allowable if the net income and exempt income of your second dependent did not exceed Rs 60,000 in the income year ended 30 June 2017.

IET - Category D - three dependents
A claim under Category D shall be allowable if the net income and exempt income of your third dependent did not exceed Rs 40,000 in the income year ended 30 June 2017.

IET - Category E - Retired or disabled person - no dependent
A claim under Category E shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

IET - Category F - Retired or disabled person - One dependent
A claim under Category F shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. The net income and exempt income of the dependent should not exceed Rs 110,000 in the income year ended 30 June 2017. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

IET - Category G - Retired or disabled person - Two dependents
A claim under Category G shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. The net income and exempt income of the dependent should not exceed Rs 60,000 in the income year ended 30 June 2017. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

IET - Category H - Retired or disabled person - Three dependents
A claim under Category H shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. The net income and exempt income of the dependent should not exceed Rs 40,000 in the income year ended 30 June 2017. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

IET - Category I - Retired or disabled person - Four dependents
A claim under Category I shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. The net income and exempt income of the dependent should not exceed Rs 20,000 in the income year ended 30 June 2017. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

IET - Category J - Retired or disabled person - Five dependents
A claim under Category J shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. The net income and exempt income of the dependent should not exceed Rs 6,000 in the income year ended 30 June 2017. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

IET - Category K - Retired or disabled person - Six dependents
A claim under Category K shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. The net income and exempt income of the dependent should not exceed Rs 6,000 in the income year ended 30 June 2017. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

IET - Category L - Retired or disabled person - Seven dependents
A claim under Category L shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. The net income and exempt income of the dependent should not exceed Rs 6,000 in the income year ended 30 June 2017. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

IET - Category M - Retired or disabled person - Eight dependents
A claim under Category M shall be allowable to a retired person who has attained the age of 60 at any time prior to 1 July 2016 and has not received any business income or emoluments other than retirement pension. The net income and exempt income of the dependent should not exceed Rs 6,000 in the income year ended 30 June 2017. This category is also applicable to a person suffering from permanent disablement irrespective of his age and source of income.

Note 15 - Section 12
Interest Relief on secured housing loan
(a) A person who has contracted a housing loan, which is secured by a mortgage or fixed charge on immovable property and which is used exclusively for the purchase or construction of his house, may claim a relief in respect of the interest paid on the loan.
(b) The relief allowable is the amount of interest paid in the income year ended 30 June 2017. In the case of a couple, the relief may be claimed either by one spouse or in equal proportion by both spouses.
Note 14 - Section 20
Solar Energy Investment Allowance
An individual may deduct from his net income the amount invested during the income year ended 30 June 2017 in a solar energy unit, including photovoltaic kits and battery for storage of electricity. In the case of a couple, the total amount invested may be claimed either by one spouse or in equal proportion by both spouses. Any unrelieved amount at line 20.7 of the return may be carried forward and deducted against the net income of succeeding years.

Note 15 - Section 21
Chargeable Income
The chargeable income is arrived at by deducting from the balance at line 19, the amount claimed at line 20.6

Note 16 - Section 22
Calculation of Tax
The tax on chargeable income is calculated at a flat rate of 15%.

Note 17 - Section 23
Tax Credit
Enter foreign tax paid or the amount of Mauritius tax attributable to the foreign income, whichever is the lesser.

Note 18 - Section 25
Tax Withheld under PAYE and TDS and paid under CPS
Enter amount withheld under PAYE as per Statement of Emoluments and Tax deduction.

Enter amount deducted at source as TDS in the income year ended 30 June 2017 as per Statement of Income Received.
The BRN or TAN of payer should be inserted where TDS has been deducted on income derived by the individual directly. Where the individual is entitled to deduct the share of TDS on income derived by a Société, the BRN or TAN of the Société should be inserted.

Note 19
The due date for submission of the return is 02 October 2017. The return should be submitted electronically in case your total income for the income year ended 30 June 2017 exceeded 4 million rupees. Where a return is filed electronically and payment of tax, if any, is effected through internet banking, the due date for submission of the return is 16 October 2017.

Note 20 - Section 27
Penalty and Interest
Penalty for late submission of return
Every person who is required to 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, where the person is a small enterprise having an annual turnover not exceeding 10 million rupees, the maximum penalty is Rs 5,000.

Penalty for late payment of tax
A penalty of 5 per cent of the amount of tax is payable in case of late payment. However, where the person is a small enterprise having an annual turnover not exceeding 10 million rupees, the rate of penalty is 2 per cent.

Interest on late payment of tax
In case of late payment, enter 0.5% of the balance of tax payable at section 26 for each month or part of the month during which the tax remains unpaid after the due date.

Note 21 - Sections 29 and 30
Contribution to National Pensions Fund (NPF) and National Savings Fund (NSF)
An individual who, during the income year ended 30 June 2017, employed any person in the domestic service, may either pay his NPF and NSF contributions on a monthly basis to the Ministry of Social Security or effect the payment in one sum to the MRA together with the annual income tax return.

Where an employer pays his NPF/NSF contributions for any year to the MRA, he should continue to do so for every subsequent year.

In case NPF/NSF contributions are paid to the MRA after the due date for submission of income tax return, a surcharge of 5% per month or part of the month up to a maximum of 100% of the amount payable is applicable under the National Pensions Act and the National Savings Act.

“domestic service” means employment in a private household and includes employment as cook, driver, gardener, garde malade, maid, seamstress.

Contributions are payable on the basic wage or salary as prescribed in the Remuneration Order, award or agreement, or where the employer pays a higher salary, the higher salary, excluding allowances. The minimum and maximum monthly salary subject to NPF and NSF contributions for the income year ended 30 June 2017 are as follows –

<table>
<thead>
<tr>
<th>Minimum monthly salary</th>
<th>Maximum monthly salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs 1,610</td>
<td>Rs 16,655</td>
</tr>
</tbody>
</table>

Contributions are payable as per rates below -

<table>
<thead>
<tr>
<th>Employee's Contribution</th>
<th>Employer's Contribution</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPF 3%</td>
<td>3%</td>
<td>9%</td>
</tr>
<tr>
<td>NSF 1%</td>
<td>2.5%</td>
<td>3.5%</td>
</tr>
</tbody>
</table>

The employee's and employer's share of NPF and NSF contributions should each be calculated separately and rounded to the nearest rupee.

Where the employee's salary including salaries earned by him in the service of other employers does not exceed Rs 3,000 in the aggregate in a month, the employee's share of NPF and NSF contributions (3% and 1% respectively) should not be deducted from the employee's salary.

However, the employer should pay his share of contributions (6% and 2.5%).

Section 29 should be filled in if -
(i) all the domestic employees in respect of whom you are required to make NPF/NSF contributions were employed by you during the whole income year ended 30 June 2017;
(ii) the monthly salary of all the employees was constant throughout the whole income year.

Otherwise, section 30 should be filled in.

In case there are more than five employees, attach additional sheet(s) in the same format as page 5 or 6 of the return to give the required details.

For additional information, please consult the website of the Ministry of Social Security http://socialsecurity.govmu.org