YEAR OF ASSESSMENT 2026-2027 (INCOME FOR THE PERIOD 1 JULY 2025 TO 30 JUNE 2026)

NOTES - HOW TO FILL IN YOUR RETURN (I.T FORM 1)

ELECTRONIC FILING	CHANGE IN PERSONAL DATA	DUE DATE
Please file your tax return electronically on MRA website http://www.mra.mu	**In case there are changes in your personal data, kindly update your taxpayer profile after login**	The due date for the submission of the return electronically and payment of tax (if any) is **Thursday 15 October 2026**.

Kindly ensure that email address and mobile number pertain to the taxpayer only. These information will be used for future correspondences via the e-tax account.

Note 1 (a)

Main Business Activity

Please consult "List of Activities" available under "Media Centre" on MRA website before entering appropriate sector, type and detail of activity.

https://www.mra.mu/download/20140120_ListofActivities.pdf

Note 1(b)

Statement of Assets and Liabilities

Every person who in an income year, derives net income and exempt income exceeding 15 million rupees; or owns assets, the cost of which, when aggregated with the cost of assets owned by his spouse and dependent children, exceeds 50 million rupees, shall submit a statement of assets and liabilities at the time of submission of his return.

Where the cost of an asset does not exceed 200,000 rupees, the person may exclude that asset in the statement of assets and liabilities.

Where a person is liable to submit a statement of assets and liabilities at the end of an income year, he shall not be liable to submit another statement of assets and liabilities in respect of the succeeding income year unless the cost of the assets owned by the person, his spouse and dependent children have, in the aggregate, increased by more than 15 per cent.

A citizen who is not resident in Mauritius, for tax purposes, or a non-citizen shall not be liable to submit a statement of assets and liabilities.

A person shall not, in respect of an income year, be required to submit a statement of assets and liabilities with his return of income where he has submitted a return of income for each of the 5 income years immediately preceding that income year.

Note 1(c)

Expression of doubt

If you are in doubt regarding the interpretation of the law or treatment in respect of any items 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. When you express a doubt, the law provides that there will not be any penalty for late payment on any additional tax which could result from any adjustment in relation to the doubt specified.

Note 2

Trade, Business and Profession

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

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.

Expenditure incurred by artists

An artist may opt to claim by way of deduction an amount equivalent to 50 percent of the gross income generated from his artistic work other than a literary work. The gross income generated from the artistic work should not constitute emoluments or exceeds 500, 000 rupees.

Allowance for woman employees approved under Prime à L'Emploi Scheme and emoluments incurred in Rodrigues

A person whose annual turnover does not exceed 100 million rupees is entitled to deduct from his gross income an amount equal to 200 per cent of expenditure incurred on

- emoluments payable in that income year in respect of the full time employment of a woman, other than a disabled person, approved under the Prime à l'Emploi Scheme;

- or emoluments and training costs in respect of an employee employed in any business set up in the Island of Rodrigues

in the income year in which the expenditure has been incurred provided the person satisfies the requirements of section 18 (1) of the Income Tax Act.

Allowance for disabled employees

An amount equal to 300 per cent of the expenditure incurred by a person in an income year shall be deductible from his gross income in that income year where the expenditure is incurred on emoluments in respect of a disabled person provided the person satisfies the requirements of section 18 (1) of the Income Tax Act.

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	Rate as a % of 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 60,000 rupees or less	-	100
	(b) costing more than 60,000 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) computer hardware and peripherals and computer software	50	-
	(iva) electronic, high precision machinery or equipment and automated equipment	-	100
	(v) furniture and fittings	20	-
	(vi) other	35	-
5	Improvement on agricultural land for agricultural purposes	25	-
6	Research and development, including innovation, improvement or development of a process, product or service	-	50
7	Golf courses	15	-
7A	Acquisition of patents	25	-
7B	Green technology equipment	-	50
7C	Landscaping and other earth works for embellishment purposes	-	50
7D	Acquisition of solar energy unit	-	100
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 during the period from 1 January 2013 to 30 June 2018 may be claimed as follows:-

Capital expenditure incurred on	Rate as a % of Base value	Rate as a % of cost
Industrial premises dedicated to manufacturing	30	-

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

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

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 société is required to fill in and submit its annual return of income **(IT Form 6)** electronically to the MRA not later than 30 September 2026.
A non-resident société 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)** electronically to the MRA not later than 30 September 2026.

Note 5

Pension from Ministry of Social Integration, Social Security and National Solidarity

If you received Basic Retirement Pension (old age pension) during the income year ended 30 June 2026, 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.

Invalid's basic pension, contributory invalidity pension and carer's allowance payable under the National Pension Act is exempt.

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

Note 6 (a)

Taxable 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,debentures,bonds,sukuks quoted on the stock exchange 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 2026 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 2026, including interest relating to period 1 July 2006 to 31 December 2009 which were paid to you in that income year.

Note 6 (b)

Peer to Peer Interest derived

Where a person deriving interest from peer-to-peer lending platform, 80% of such amount is exempted from tax. Any amount lent which have become bad may be deducted from the interest received through the peer-to-peer lending platform. Any debt or interest which cannot be fully relieved may be carried forward and set off against interest received on the same peer-to-peer lending platform in the succeeding income years.

Note 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 2026.

Income of Dependents

If you have claimed deduction for dependents at section 14, any net income derived by the dependent/s in the income year ended 30 June 2026 is deemed to be your income and should be included at section 7.2 of your tax return. Conditions for entitlement to deduction for dependents are given in note 10.

Note 8

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

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 exemption on income derived by taxpayers registered under the **Mauritian Diaspora Scheme**, from within Mauritius, should be limited to the specific employment for which the member of the Mauritian Diaspora is registered under the said Scheme. This exemption should be inserted at line 11.4.

The emoluments derived by an employee who manages an asset base of not less than USD 50 million and is issued with

- an Asset Manager Certificate,

- a Fund Manager Certificate or

- an Asset and Fund Manager Certificate, on or after 1 September 2016, by the Financial Services Commission

shall be exempted for a period of 10 income years as from the income year in which the employee was granted the certificate. This exemption shall be inserted at Line 11.4

Note 10

Personal Deductions

An individual who was **resident** in Mauritius in the income year ended 30 June 2026 is entitled, for the purpose of calculating his chargeable income, to claim a deduction in respect of dependents as applicable to him.

In case of a couple, only one spouse is allowed to claim deduction in respect of dependent children/ bedridden next of kin or child. If you make a claim for one dependent or more then your spouse should not claim any deduction for dependents.

No Dependent

If you were resident and had no dependent (spouse or child), or your spouse has claimed deduction for dependents, you should claim "No Dependent."

First Dependent

Deduction for 'One Dependent' is allowable, where the net income and exempt income of that dependent, for the year ended 30 June 2026, does not exceed Rs 110,000.

Second Dependent

Deduction for "Two Dependents" is allowable, where the net income and exempt income of his second dependent for year ended 30 June 2026, does not exceed Rs 80,000.

Third Dependent

Deduction for "Three dependents" is allowable, where the net income and exempt of his third dependent for the year ended 30 June 2026, does not exceed Rs 85,000.

Fourth Dependent

Deduction for "four or more dependents" is allowable, where the net income and exempt income of the fourth dependent for the year ended 30 June 2026, does not exceed Rs 80,000.

"Dependent" means a spouse, a child under the age of 18; or a child over the age of 18 and who is pursuing full time education or training or who cannot earn a living because of a physical or mental disability.

"Bedridden next of kin" , in respect of a person, means the bedridden spouse, father, mother, grandfather, grandmother, brother or sister of that person or of his spouse, provided the bedridden next of kin is -

(a) eligible to the carer's allowance payable under the National Pensions Act; and

(b) under the care of that person.

In case the dependent in respect of whom a deduction has been claimed includes a bedridden next of kin or child, the net income and exempt income of that dependent shall exclude the benefits derived by the bedridden next of kin or the child under the National Pensions Act.

"Child" means

(a) an unmarried child, stepchild or adopted child of a person;

(b) an unmarried child whose guardianship or custody is entrusted to the person by virtue of any other enactment or of an order of a court of competent jurisdiction;

(c) an unmarried child placed in foster care of the person by virtue of an order of a court of competent jurisdiction.

"Resident" means an individual who has been present in Mauritius in the income year ended 30 June 2026 for a period of or an aggregate period of 183 days or more; or who has been present in Mauritius during that income year and the 2 preceding income years for an aggregate period of 270 days or more; or who has his domicile in Mauritius unless his permanent place of abode is outside Mauritius.

"Retired person" means a person who attains the age of 60 at any time prior to 1 July 2025 and who, during the income year ending 30 June 2026, is not in receipt of any business income or emoluments exceeding Rs 50,000 other than retirement pension.

"Disabled person" means a person suffering from permanent disablement.

Note 11

Additional deduction in respect of dependent child pursuing undergraduate or postgraduate course or attending a fee-paying private primary or secondary school

(a) Where a person has claimed deduction for dependents and the dependent is a child pursuing a non-sponsored full-time undergraduate or postgraduate course in Mauritius at an institution recognised by the Tertiary Education Commision establised under the Tertiary Education Commission Act or at a recognised tertiary educational institution outside Mauritius, the person may claim an additional deduction of Rs 500,000 in respect of that child.

(b) The additional deduction is not allowable:-

(i) in respect of more than four children;
(ii) in respect of the same child for more than 6 years
(iii) where the annual tuition fees, excluding administration and student union fees, are less than Rs 34,800 for a child following an undergraduate course in Mauritius;

(c) Where a dependent in respect of whom a deduction is claimed is attending a fee-paying private primary or secondary school registered under the Education Act, the person shall, in addition to the deduction he is entitled to, be eligible to an additional deduction of the amount of the fees paid or 60,000 rupees, whichever is the lower.

Note 12

Relief for Medical Insurance Premium or Contribution to approved Provident Fund

A person may claim relief for premium or contribution payable for himself or his dependents in respect of whom deduction for dependents has been claimed at section 14.6:-

(a) on medical or health insurance policy; or
(b) to an approved provident fund which has its main object to provide for medical expenses.

The relief is limited to the aggregate amount of premium or contribution paid for the income year up to a maximum of -

- Rs 25,000 for self
- Rs 25,000 for first dependent
- Rs 20,000 for second dependent
- Rs 20,000 for third dependent
- Rs 20,000 for fourth dependent

No relief should be claimed where the premium or contribution has been paid by the employer or under a combined medical or life insurance scheme.

Note 13

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 immoveable property and which is used exclusively for the purchase or construction of his house, may claim a relief in respect of the interest paid or profit charge paid on the loan.

(b) The relief to be claimed is the amount of interest payable or profit charge payable in the income year ending 30 June 2026. In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.

(c) The loan must have been contracted from :-

(i) a bank, a non-bank deposit taking institution, an insurance company, or the Sugar Industry Pension Fund;
(ii) the Development Bank of Mauritius by its employees; or
(iii) the Statutory Bodies Family Protection Fund by its members.
(iv) an Islamic Financing Arrangement.

(d) The relief is not allowable where the person or his spouse :-

(i) is, at the time the loan is contracted, already the owner of a residential building;
(ii) derives in the income year ending 30 June 2026, total income (net income plus interest and dividends received) exceeding Rs 4 million;
(iii) has benefited from any new housing scheme set up on or after 1 January 2011 by a prescribed competent authority.

See also Statement of Practice (SP11/15) on MRA website.

Note 14

Donation to approved charitable institution

An individual who has made a donation through **electronic** means to an approved charitable institution, shall be entitled to deduct from his net income for the income year ended 30 June 2026, the amount donated or 100,000 rupees, whichever is lower.

Note 15

Contribution to approved personal pension schemes

An individual who has contributed to an individual pension scheme approved by the Financial Services Commission under the Insurance Act for the provision of a pension for himself, shall be entitled to deduct from his net income for the year ended 30 June 2026, the amount contributed or 50,000 rupees, whichever is lower.

Note 16

Deduction for carer

Where, in an income year, an individual employs one or more carers in respect of whom he has paid the contributions payable under the Social Contribution and Benefits Act 2021 and the National Savings Fund Act, he shall be entitled to deduct from his net income for that income year the wages paid to the carers or 30,000 rupees, whichever is lower.

Note 17

Solar Energy Investment Allowance

An individual may deduct from his net income the amount invested during the income year ended 30 June 2026 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 23.7 of the return may be carried forward and deducted against the net income of succeeding years.

Note 18

Rainwater harvesting system investment allowance

An individual may deduct from his net income the amount invested during the income year ended 30 June 2026 in a rainwater harvesting system.

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 24.7 of the return may be carried forward and deducted against the net income of succeeding years.

Note 19

Fast charger for electric car investment allowance

An individual may deduct from his net income the amount invested during the income year ended 30 June 2026 in the acquisition of a fast charger for an electric car. Any unrelieved amount at line 25.5 of the return may be carried forward and deducted from his net income of succeeding years.

However, a person who has incurred expenditure on a fast charger for an electric car in the production of his gross income, may deduct twice the amount spent from his gross income at section 2. But, the person is not entitled to claim a deduction in respect of the same car charger at section 25 of the return.

Note 20

Chargeable Income

Line 26.1 is arrived by deducting from the balance at line 22, the amount claimed at line 23.6, 24.6 and 25.4.

Chargeable income attributable to rent, royalties, premium or other income from property (non-resident)

Line 26.2 = [(line 2.3.8 Rent + line 5.1.1 Royalty + line 5.1.1 Premium) / Line 10] * Line 10

Note 21

Calculation of tax

The tax on chargeable income from Line 26.1 is calculated at the rate below:

0% on First Rs 500,000

10% on Next Rs 500,000

20% on the remainder

The tax on chargeable income from Line 26.2 is calculated at the rate of 15%

Note 22

Fair Share Contribution

Every individual whose Fair Share Contribution income threshold exceeds 12 million rupees in an income year shall, in addition to his liability to income tax, be liable to pay a Fair Share Contribution.

The Fair Share Contribution payable shall be calculated at the rate of 15% of the leviable income in excess of 12 million rupees.

Note 23

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 paid under CPS.
Enter amount deducted at source as TDS in the income year ended 30 June 2026 as per Statement of Income Received.
The BRN and 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 and TAN of the Société should be inserted.

Note 24

The due date for the submission of the return electronically and payment of tax (if any) is Thursday 15 October 2026.

Penalty and Interest

Penalty for late submission of return
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, where the person is 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
A penalty of 2.5 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 or an individual who is not in business, the rate of penalty is **1** per cent.

Interest on late payment of tax
In case of late payment, interest of **0.25** per cent of the balance of tax payable is applicable for each month or part of the month during which the tax remains unpaid after the due date.