

CONFIDENTIAL	Please quote your BUSINESS REGISTRATION No and TAX ACCOUNT No. in all communications addressed to the Mauritius Revenue Authority, Efram Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.	I. T. Form 01
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TAN :

BRN(if available)

SURNAME : _____


OTHER NAMES : _____

HOUSE/APPT NO: _____ **STREET :** _____

LOCALITY : _____ **POSTAL REGION :** _____

VILLAGE/ TOWN : _____

COUNTRY : _____ **POSTAL CODE:** _____



(The Income Tax Act)
Year of Assessment 2022-2023
 (Income for the Year 1 July 2021 to 30 June 2022)
ANNUAL INCOME TAX RETURN — INDIVIDUAL

Please read the Notes for completion of annual return before filing in this return

THE RETURN SHOULD REACH MRA ELECTRONICALLY AT LATEST ON 17 OCTOBER 2022
ELECTRONIC FILING - Please file your return electronically on MRA website <http://www.mra.mu>

1.1

Personal Details

National Identity Card Number / Non-Citizen Identification Number: _____

Phone No : Fixed _____ Mobile No: _____

Email Address _____ Passport No : _____

Have you changed address after 1 July 2021? ☐ Yes ☐ No

Marital Status: ☐ Single ☐ Married ☐ Widowed ☐ Separated ☐ Divorced

Date of Marriage: D D M M Y Y Y Y

1.2

SPOUSE DETAILS

(If married, complete this section)

Surname: _____ Other names: _____

Maiden Name (If applicable) _____ Spouse Tan: _____

National Identity Card Number / Non-Citizen Identification Number: _____

1.3

BUSINESS DETAILS

Main Business Activity:- (See note 1)

Sector: Type of activity: Detail of activity:

1.4

1. Do you own assets, the cost of which, when aggregated with the cost of assets owned by your spouse and dependent children, exceeds Rs 50 million? ☐ Yes ☐ No

2. Has the cost of your own assets when aggregated with the cost of assets owned by your spouse and dependent children increased by 15 per cent as compared to that of the preceding income year? ☐ Yes ☐ No

1.5

EXPRESSION OF DOUBT ON INTERPRETATION OR TREATMENT

Do you have any doubt regarding the interpretation of the law or treatment in respect of any matter contained in this return? ☐ Yes ☐ No

If yes, select the items in the annex.

1.6

DECLARATION

(Complete this section after filling in sections 2 to 31)

I hereby declare that the income, deductions , tax credits and other particulars in this return are true and correct.

Date Submitted:
 (DD-MM-YYYY HH:MM:SS)

Capacity in which acting: _____ Telephone Number: _____

PAYMENT OF TAX

I hereby tender the sum of:

- Rs _____ being income tax and COVID-19 Levy payable.

☐ Credit Card

☐ Direct Debit

REFUND OF TAX

I hereby apply for the refund of Rs _____ being income tax paid in excess in accordance with this return.

Mauritius Revenue Authority

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2	INCOME FALLING UNDER	(See Note 2)	Rs only	Rs only	Rs only
2.1	Trade, Business, Profession				
2.1.1	Turnover/Sales				
2.1.2	Less: Cost of sales				
2.1.3	Gross Profit / (Loss)				
2.1.4	Add: Other income				
2.1.5	Less: Business expenses				
2.1.6	Wages and Salaries (excluding home workers)				
2.1.7	Emoluments paid to homeworkers				
2.1.8	Professional expenses				
2.1.9	Entertainment expenses, gifts and donations				
2.1.10	Advertising and promotional expenses				
2.1.11	Overseas travelling expenses				
2.1.12	Interest				
2.1.13	Bank Charges				
2.1.14	Electricity, water and telephone charges				
2.1.15	Rent				
2.1.16	Licences, rates and taxes				
2.1.17	Motor vehicle expenses				
2.1.18	Repairs and Maintenance				
2.1.19	Depreciation				
2.1.20	Bad Debts				
2.1.21	Expenditure on fast charger for electric car				
2.1.22	Other expenses				
2.1.23	Net profit / (Loss) per accounts				
2.1.24	Add: Income not included in profit & loss account				
2.1.25	Non-allowable expenses				
2.1.26	Less: Allowable items				
2.1.27	Annual Allowance				
2.1.28	Net income/(loss) from exempt activity				
2.1.29	50 % allowable deduction for expenditure incurred by artists				
2.1.30	Additional deduction in respect of emoluments paid to homeworkers				
2.1.31	Additional deduction on fast charger for electric car				
2.1.32	Other				
2.1.33	Net income / (Loss) from trade, business and profession				
2.2	Agriculture (See Note 3)				
2.2.1	Gross receipts from agricultural activities			Rs	
2.2.2	Less: Expenses				
2.2.3	Labour				
2.2.4	Rent				
2.2.5	Fertilizers and pesticides				
2.2.6	Motor vehicle expenses				
2.2.7	Other expenses				
2.2.8	Net income / (Loss) from agriculture				
2.3	Rent				
2.3.1	Gross rent from property in Mauritius			Rs	
2.3.2	Less: Expenses				
2.3.3	Repairs and maintenance				
2.3.4	Interest Paid				
2.3.5	Syndic fees				
2.3.6	Annual allowance				
2.3.7	Other expenses				
2.3.8	Net rent				
2.4	Income from private tuition				
2.4.1	Gross income from private tuition <input type="checkbox"/> Primary <input type="checkbox"/> Secondary <input type="checkbox"/> Other: _____				
2.4.2	Less: Expenses				
2.4.3	Net income from private tuition				
2.5	Resident Société or Succession (See Note 4)				
2.5.1	Share of income / (Loss) from société			Rs	
2.5.2	Share of income / (Loss) from succession			Rs	
2.5.3	Net income / (Loss) from Resident Société/Succession				

3	PENSION FROM MINISTRY OF SOCIAL SECURITY (See Note 5)					
3.1	Basic retirement pension (old age pension)					
3.2	Other pension from Ministry of Social Security					
3.3	Total pension from Ministry of Social Security					
4	INTEREST INCOME (See Note 6)					
4.1	Interest Income					
4.2	Interest derived by a person from money lent through any peer-to-peer lending platform					
4.2.1	Interest derived from income money lent					
4.2.2	80% of interest received (exempt)					
4.2.3	Bad debts from money lent					
4.2.4	Net interest received					
4.2.5	Bad debts carried forward to next year					
5	OTHER INCOME					
5.1	Royalty, Premium, Annuity and Charges					
5.1.1	Royalty Rs	Premium Rs	Annuity Rs	Charges Rs	.....
5.1.2	Total royalty, premium, annuity and charges					
5.2	Any other source in Mauritius					
5.2.1	Please Specify				Net Income from any other source in Mauritius	
5.3	From outside Mauritius Income remitted to Mauritius (Applicable to a resident of Mauritius) Rs Only					
5.3.1	Dividend Rs	Rent Rs	Interest Rs	.....	
5.3.2	Other (Please specify)					
5.3.3	Total Net Income from outside Mauritius					
6	NET INCOME					
7	EXEMPT INCOME (SELF) AND INCOME OF DEPENDENTS (See Note 7)					
7.1	Exempt Income (Self)					
	Exempt dividends (Rs)	Exempt Interest (Rs)	Other exempt income (Rs)			
7.1.1						
7.2	INCOME OF DEPENDENTS					
		1 st Dependent	2 nd Dependent	3 rd Dependent	4 th Dependent	Total
7.2.1	Net income and exempt Income (Rs)					
7.2.2	Less: Exempt dividends (Rs)					
7.2.3	Less: Exempt interest (Rs)					
7.2.4	Less: Other exempt income (Rs)					
7.2.5	Less: Emoluments (Rs) (transferred to section 12)					
7.2.6	Balance (Rs)					
8	TOTAL					
9	LOSSES (See Note 8) Rs only					
9.1	Losses incurred in the year					
9.2	Losses brought forward from previous year					
9.3	Less: Losses lapsed (year of assessment 2015 and previous years)					
9.4	BALANCE					
9.5	Total (line 9.1 plus line 9.4)					
9.6	Losses deductible for the year (Deduct lesser of amount at line 8 or 9.5)					
9.7	Losses carried forward to next year (line 9.5 less 9.6)					
10	BALANCE (line 8 less line 9.6)					
11	EMOLUMENTS (Self) (See Note 9)					
11.8	Total Emoluments					
11.9	Less: Expenditure incurred wholly, exclusively and necessarily in the performance of the duties of the office					
11.10	Less: Exempt income under Mauritian Diaspora scheme					
11.11	NET EMOLUMENTS (line 11.8 less line 11.9 less line 11.10)					
12	EMOLUMENTS (Dependents) Amount transferred from section 7.2.5					
13	TOTAL NET INCOME (line 10 + 11.11 + 12)					

14	INCOME EXEMPTION THRESHOLD (IET)		(See Note 10)							
14.1	Were you resident in Mauritius? <input type="checkbox"/> Yes <input type="checkbox"/> No									
14.2	Has your spouse claimed deduction in respect of dependent child/bedridden next of kin in his/her annual income tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No									
14.3	IET ALLOWABLE			Tick only one box						
14.3.1	Category A	- Individual with no dependent	- Rs. 325,000	<input type="checkbox"/>						
14.3.2	Category B	- Individual with one dependent	- Rs. 435,000	<input type="checkbox"/>						
14.3.3	Category C	- Individual with two dependents	- Rs. 515,000	<input type="checkbox"/>						
14.3.4	Category D	- Individual with three dependents	- Rs. 600,000	<input type="checkbox"/>						
14.3.5	Category E	- Individual with four or more dependents	- Rs. 680,000	<input type="checkbox"/>						
14.4	Have you claimed a bedridden next of kin as dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No									
14.5	Enter Income Exemption Threshold									
14.5	Additional exemption granted to retired or disabled person (Please tick as appropriate) <input type="checkbox"/> Retired Person <input type="checkbox"/> Disabled Person									
14.6	Particulars of Dependents									
	Surname		Other Names		National Identity Card Number	Date of Birth DD-MM-YYYY	Relationship	Total Income (including exempt income)	Please tick if entitled to additional exemption for undergraduate course <input type="checkbox"/> relief for medical insurance <input type="checkbox"/>	
14.6.1									<input type="checkbox"/> <input type="checkbox"/>	
14.6.2									<input type="checkbox"/> <input type="checkbox"/>	
14.6.3									<input type="checkbox"/> <input type="checkbox"/>	
14.6.4									<input type="checkbox"/> <input type="checkbox"/>	
15	ADDITIONAL EXEMPTION		(Not allowable if net income at section 13 plus total exempt dividends and interest (self and dependents) exceed Rs 4 million) (See Note 11)							
15.1	Additional Exemption in respect of dependent child pursuing undergraduate course									
		Name of Child		Educational Institution attended		Study Abroad	Country of study	Year of study (State 1,2,3,4,5 or 6)	Additional Exemption	
15.1.1	1st					<input type="checkbox"/>				
15.1.2	2nd					<input type="checkbox"/>				
15.1.3	3rd					<input type="checkbox"/>				
15.1.4	4th					<input type="checkbox"/>				
15.2	Total Additional Exemption									
16	RELIEF FOR MEDICAL INSURANCE PREMIUM OR CONTRIBUTION TO APPROVED PROVIDENT FUND		(See note 12)							
16.1		Name of Insured		National Identity Card Number		Relationship		Premium/ Contribution allowable		
16.1.1										
16.1.2										
16.1.3										
16.1.4										
16.1.5										
16.2	Total Medical Relief									
17	INTEREST RELIEF ON SECURED HOUSING LOAN		(Not allowable if net income at section 13 plus total exempt dividends and interest (self and dependents) exceed Rs 4 million) (See Note 13)							
17.2	Total Interest Relief									

18	DEDUCTION FOR HOUSEHOLD		
			Total Deduction
19	DONATION TO CHARITABLE INSTITUTION (SEE LIST OF APPROVED CHARITABLE INSTITUTIONS ON MRA WEBSITE)		
			Total Deduction
20	CONTRIBUTION TO APPROVED PERSONAL PENSION SCHEME		
			Total Deduction
21	TOTAL EXEMPTION AND RELIEF (lines 14.4 + 14.5 + 15.2 + 16.2 + 17.2 + 18.2 + 19.2 + 20.2)		
22	BALANCE (line 13 less line 21)		
23	CONTRIBUTION TO COVID-19 SOLIDARITY FUND		
	23.1	Amount brought forward from previous year	.....
	23.2	Amount claimed in this return	.....
	23.3	Amount carried forward to next year (line 23.1 less 23.2)	.....
24	CONTRIBUTION TO NATIONAL COVID-19 VACCINATION PROGRAMME FUND		
	24.1	Amount brought forward from previous year	.....
	24.2	Amount claimed in this return	.....
	24.3	Amount carried forward to next year (line 24.1 less 24.2)	.....
25	SOLAR ENERGY INVESTMENT ALLOWANCE		
	25.1	Amount invested during the year	.....
	25.2	Less: Amount claimed by spouse (if applicable)	.....
	25.3	Balance	.....
	25.4	Amount brought forward from previous year	.....
	25.5	Total	.....
	25.6	Amount claimed in this return	.....
	25.7	Amount carried forward to next year (line 25.5 less 25.6)	.....
26	RAINWATER HARVESTING SYSTEM INVESTMENT ALLOWANCE		
	26.1	Amount invested during the year	.....
	26.2	Less: Amount claimed by spouse (if applicable)	.....
	26.3	Balance	.....
	26.4	Amount brought forward from previous year	.....
	26.5	Total	.....
	26.6	Amount claimed in this return	.....
	26.7	Amount carried forward to next year (line 26.5 less 26.6)	.....
27	FAST CHARGER FOR ELECTRIC CAR INVESTMENT ALLOWANCE		
	27.1	Amount invested during the year	.....
	27.2	Amount brought forward from previous year	.....
	27.3	Total	.....
	27.4	Amount claimed in this return	.....
	27.5	Amount carried forward to next year (line 27.3 less 27.4)	.....
28			CHARGEABLE INCOME
29	CALCULATION OF TAX		
	29.1	Tax - 10% on chargeable income at section 28	.....
	29.2	Tax - 15 % on chargeable income at section 28	.....
30	SOLIDARITY LEVY		
	30.1	Chargeable Income at line 28	.....
	30.2	Less: taxable lump sum included in section 11	.....
	30.3	Balance	.....
	30.4	add: dividend at line 7.1.1	.....
	30.5	Leviable Income	.....
	30.6		Solidarity Levy Payable

31	TAX CREDIT		
31.1	Deduct: Foreign tax credit	.....
31.2	Tax credit in respect of expenditure on I.T systems for employing homeworkers	.....
31.3	Tax credit for employees	.....
31.4	Others, please specify _____	.....
31.5		TAX CREDIT	.....
32	BALANCE AFTER TAX CREDIT		.....
33	TAX WITHHELD UNDER PAYE AND TDS AND PAID UNDER CPS		Rs only
33.1	Total tax withheld under PAYE (as per Statement of Emoluments and Tax Deduction)	.....
33.2	Tax paid under CPS	.....
33.3	Total tax withheld on interest income	.....
33.4	Total tax deducted at source on other income (See Annex for Details)	.....
33.5		Deduct total (lines 33.1 to 33.4)	.....
34	BALANCE (line 32 less line 33.5)		.....
35	PENALTY AND INTEREST	If applicable, add	Rs only
35.1	Penalty for late submission of return	.....
35.2	Penalty for underpayment of tax under CPS	.....
35.3	Penalty for late payment of tax	.....
35.4	Interest for late payment of tax	.....
35.5		Total	.....
36	TAX PAYABLE / TAX PAID IN EXCESS		.....

DECLARATIONS

1 What books of accounts do you keep for your business?

- | | | | |
|--------------------|--------------------------|----------------------|--------------------------|
| 1 Cash Book | <input type="checkbox"/> | 5 Sales day book | <input type="checkbox"/> |
| 2 General Ledger | <input type="checkbox"/> | 6 Purchases day book | <input type="checkbox"/> |
| 3 Sales Ledger | <input type="checkbox"/> | 7 Other | <input type="checkbox"/> |
| 4 Purchases Ledger | <input type="checkbox"/> | Please Specify _____ | |

2 How often do you record your business transactions in your books of accounts?

- | | | | |
|-----------|-----------------------|-------------|-----------------------|
| 1 Daily | <input type="radio"/> | 4 Yearly | <input type="radio"/> |
| 2 Weekly | <input type="radio"/> | 5 Quarterly | <input type="radio"/> |
| 3 Monthly | <input type="radio"/> | 6 Randomly | <input type="radio"/> |

3 How often do you bank your cash transactions?

- | | |
|------------|-----------------------|
| 1 Daily | <input type="radio"/> |
| 2 Weekly | <input type="radio"/> |
| 3 Monthly | <input type="radio"/> |
| 4 Randomly | <input type="radio"/> |

4 Do you have an Accountant? ☐ Yes ☐ No

BRN: _____

Name: _____

ANNEX

Emoluments			
S/N	PAYE Employer Registration Number	Emoluments (net of exempt income)	Tax withheld under PAYE
1.1	00965960	263,693	0
Total :		263,693	0