

**Republic of Mauritius
INCOME TAX - PAYE**

Employee Declaration Form (EDF)

(Section 95 of the Income Tax Act 1995)

(In respect of income year 1 July 2004 to 30 June 2005)

- Applicable to an Employee who is entitled to Personal Reliefs and Deductions mentioned in section 3 below and who wishes to have such Personal Reliefs and Deductions taken into account for the purpose of PAYE.
- **The Employee should fill in and submit this form to his Employer.**
- Where a person leaves his employment and takes up another one, he should furnish a form to his new Employer.
- If an Employee has more than one Employer at any one time, the form should be submitted to only ONE of his Employers.
- Where in the income year ending 30.6.2005 there is a variance between the amount of deduction to which an Employee is entitled and the amount already claimed in the EDF, the Employee may, in that income year, furnish to his Employer a fresh EDF, claiming therein the revised amount of the total deduction.

Please read the Notes on Pages 1 and 2 of the Copy of the EDF before you fill in this form

1. Employee's Title

Identification Surname

Other Names

Residential Address

National Identity Number

Identification Number of Non-Government Employee in Employer's payroll (if known)

Pension Number (if known - applicable to Government Pensioners)

2. Name of Employer

Div/Paysite Code (Applicable to Government Employees)

3. Personal Reliefs and Deductions	Rs only	
3.1 Basic Personal Deduction (Rs 80,000)	<input type="text"/>	
3.2 Deduction for Dependent Spouse (Rs 65,000) allowable only where the net income of the Dependent Spouse (including exempt income) is not likely to exceed Rs 65,000	<input type="text"/>	
3.3 Basic Deduction for Dependent Children (limited to 3 children)	<input type="text"/>	
3.4 Deduction for Educational Expenses for Dependent Children	<input type="text"/>	
3.5 Deduction for Handicapped Persons	<input type="text"/>	
3.6 Relief for Life Insurance Premium (max. Rs 80,000)	} The relief under sections 3.7 to 3.9 is limited to 20% of the employee's net income.	
3.7 Relief for Premium on Personal Pension Scheme		
3.8 Relief for Premium on Retirement Annuity		
3.9 Relief for Contribution to Medical Scheme and for Ambulance Services		
3.10 Deduction for Alimony and Maintenance	} To be lumped in one sum <input type="text"/>	
3.11 Interest Relief		
3.12 Investment Relief		
3.13 Relief for Investment in Retirement Savings Scheme		
3.14 Deduction for Medical Expenses		
3.15 Deduction for Donations to Charitable Institutions		
3.16 Deduction for Contribution to National Solidarity Fund and Prime Minister's Children's Fund		
3.17 Deduction for Expenditure on Education and Training (self)		
TOTAL DEDUCTION UNDER 3.1 TO 3.17		<input type="text"/>

4. Declaration

I
(full name of signatory in BLOCK LETTERS)

do hereby declare that I am employed by the employer named at section 2 above and that the information I have given on this form is true and correct except that the interest relief included in the lumped sum has been estimated to the best of my knowledge and belief.

Date Signature

Any Employee who submits to his Employer an Employee Declaration Form which is incorrect or false in any material particular shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5000 rupees and to imprisonment for a term not exceeding 6 months.

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Employee Declaration Form (EDF)
(Section 95 of the Income Tax Act 1995)
(In respect of income year 1 July 2004 to 30 June 2005)

3. Personal Reliefs and Deductions		Rs only
3.1	Basic Personal Deduction (Rs 80,000)	_____
3.2	Deduction for Dependent Spouse (Rs 65,000) (allowable only where the net income of the dependent spouse (including exempt income) is not likely to exceed Rs 65,000)	_____
3.3	Basic Deduction for Dependent Children (limited to 3 children)	_____
3.4	Deduction for Educational Expenses for Dependent Children	_____
3.5	Deduction for Handicapped Persons	_____
3.6	Relief for Life Insurance Premium (max. Rs 80,000)	_____
3.7	Relief for Premium on Personal Pension Scheme	_____
3.8	Relief for Premium on Retirement Annuity	_____
3.9	Relief for Contribution to Medical Scheme and for Ambulance Services	_____
<p>The relief under sections 3.7 to 3.9 is limited to 20% of the employee's net income.</p>		
3.10	Deduction for Alimony and Maintenance	_____
3.11	Interest Relief	_____
3.12	Investment Relief	_____
3.13	Relief for Investment in Retirement Savings Scheme	_____
3.14	Deduction for Medical Expenses	_____
3.15	Deduction for Donations to Charitable Institutions... ..	_____
3.16	Deduction for Contribution to National Solidarity Fund and Prime Minister's Children's Fund	_____
3.17	Deduction for Expenditure on Education and Training (self)	_____
TOTAL DEDUCTION UNDER 3.1 TO 3.17		_____

NOTES

- Employee's Identification – Title** Write MR., MRS., MISS, MRS. WW., DR., DR. (MRS.), SIR, HON., etc. as appropriate.
- Name of Employer** If you are a Government employee write the name of your Ministry/Department/Division and the "Div/Paysite Code" which is found on your payslip below the word "PAYSIP". Always use the latest payslip for that purpose.
- Personal Reliefs and Deductions : Deductions under 3.1 and 3.5 (self only) can be claimed if you are either a citizen of or resident in Mauritius. Deductions under 3.2 to 3.17 can be claimed ONLY if you are resident in Mauritius.**

- 3.1 Basic Personal Deduction** Enter Rs 80,000 if you are a citizen of or resident in Mauritius.
- 3.2 Deduction for Dependent Spouse** Enter Rs 65,000 if you are married and your spouse is living with or maintained by you and whose net income (including exempt income) for the income year ending 30 June 2005 is not likely to exceed Rs 65,000.
- 3.3 Basic Deduction for Dependent Children (limited to 3)** Enter Rs 30,000 for each dependent child.
You may claim a deduction for your :-
(i) unmarried child, step child or adopted child,
(ii) unmarried child whose guardianship or custody has been entrusted to you **by virtue of any enactment or court order**,
(iii) unmarried child placed in your foster care **by virtue of a court order**.

In the case of a couple, both spouses may claim deduction in respect of dependent children. However, they cannot both claim a deduction in respect of the same child and for more than THREE children in the aggregate.

- 3.4 Deduction for Educational Expenses for dependent children** You may claim a deduction in respect of school fees payable by you to a recognised educational institution for the education of your dependent child in respect of whom a deduction has been claimed under Section 3.3.
(i) The maximum deduction allowable for each child is as follows :-
- Rs 10,000 in respect of a child receiving pre primary, primary or secondary education.
- Rs 80,000 in respect of a child receiving tertiary education in Mauritius.
(ii) The deduction allowable for a child receiving tertiary education outside Mauritius is Rs 80,000.

No deduction should be claimed if the child's net income (including exempt income) for the income year is likely to exceed the amount of the deductions under 3.3 & 3.4.

- 3.5 Deduction for Handicapped Persons**
If –
(i) you or your dependent spouse, or
(ii) any of your dependent children in respect of whom you have claimed a deduction under Section 3.3, or
(iii) any of your dependent children over the age of 18 in respect of whom you have not claimed a deduction under Section 3.3, or
(iv) any other person for whom you are a **tutor**,
was physically or mentally handicapped in a permanent capacity, you may in each case claim a deduction of Rs 50,000. For the purposes of (iv), **tutor** means a person who maintains a handicapped person who is connected with him or with his **dependent** spouse by blood relationship as parent, grandparent, brother, sister, uncle, aunt, nephew or niece. Where claims for deduction in respect of a handicapped person are made by 2 or more taxpayers, the deduction shall be apportioned between them in proportion to the amount or value of their respective contributions.

The deductions under Sections 3.6 to 3.17 to be entered in the ORIGINAL EDF should be lumped in one sum. However, you may enter the details of those deductions in your copy for reference.

3.6 Life Insurance Premium Enter the amount of life insurance premium payable under a policy on your life, the life of your dependent spouse or the life of any of your children who will not be over the age of 18 at the end of the income year ending 30 June 2005. If the policy is held in the joint names of the spouses, the total amount payable for the year may be shared by the spouses in any proportion. Maximum deduction allowable is Rs 80,000.

3.7 Relief for Premium on Personal Pension Scheme Enter the amount of premium payable under an approved personal pension scheme to provide for a pension for yourself or your dependent spouse.

3.8 Relief for Premium on Retirement Annuity Enter the amount of premium or contribution payable under an approved annuity contract or scheme to provide for a life annuity in your old age.

3.9 Relief for Contribution to Medical Scheme and for Ambulance Services Enter the amount of contribution payable under an approved scheme for the refund of medical expenses or for the provision of ambulance services for yourself or your dependants.

3.10 Deduction for Alimony and Maintenance Enter the amount payable in respect of alimony to a previous spouse whose marriage with you has been dissolved by a court of competent jurisdiction or in respect of maintenance of your spouse in accordance with an order of a court.

3.11 Interest Relief Make an estimate of the amount of interest payable during the income year on secured loans raised for the purchase of land to be used for the construction of your residence or for the purchase, construction or improvement of your residence or for the financing of tertiary education of your dependent children.

A loan is considered secured where it is :

- secured by mortgage or fixed charge on immovable property;
- raised on the security of a life insurance policy on your life or on the life of your dependent spouse or on the life of your dependent children;
- raised on the security of a standing crop or the proceeds of a crop;
- raised on the pledge of shares or debentures.

The maximum amount of interest relief allowable is limited to Rs 250,000; however, a couple may deduct interest paid as follows:

- Where neither spouse is a dependent spouse, each spouse Rs 125,000
- Where one spouse is a dependent spouse or where neither spouse is a dependent spouse but the loan has been contracted by only one spouse Rs 250,000
- Where a loan has been contracted jointly by a couple, the interest relief may be shared in any proportion, provided that, in the aggregate, the deduction does not exceed Rs 250,000.

Note: (1) In respect of secured loan raised prior to 1 June 1996 the deduction for interest paid, other than for the production of exempt income, is **unlimited**;

(2) Interest paid on a secured loan raised prior to 1 July 1999 for any purpose, other than for the production of exempt income, qualifies for deduction.

Interest on unsecured loans (even for construction purposes) is not allowable.

3.12 Investment Relief Enter the sum of –

- (i) 40% of –
- the amount paid as subscription to the share capital of a company listed on the Stock Exchange;
 - investments made in newly issued securities of an investment trust company;
 - the excess of the investments in units to be held at 30.6.2005 over the investments in units held at 30.6.2004;
 - contributions made to an approved medical savings scheme or an investment club formed in accordance with the *Stock Exchange Act 1988*; **and**
- (ii) any excess brought forward from the last income year.

Note: – The relief in any one income year shall not exceed Rs 50,000;

– Any excess over Rs 50,000 shall be deductible in the two succeeding income years.

3.13 Relief for Investment in Retirement Savings Scheme. Enter the amount of investments made in any prescribed retirement savings scheme. The maximum amount allowable is Rs 50,000 in the aggregate.

3.14 Medical Expenses Enter the sum of –

- (a) 75% of the amount of expenses incurred in a health institution or hospital for yourself, your dependent spouse or dependent children **LESS** any refund, **and**
- (b) any excess brought forward from the previous income year.

The maximum amount allowable is Rs 20,000 for treatment in Mauritius or Rs 30,000 for treatment outside Mauritius.

3.15 Donations to Charitable Institutions Enter the amount of donations made to approved charitable institutions. The maximum amount allowable is Rs 40,000 in the aggregate.

3.16 Contribution to National Solidarity Fund and Prime Minister's Children's Fund Enter the amount of contributions made to the National Solidarity Fund and Prime Minister's Children's Fund.

3.17 Deduction for Expenditure on Education and Training Enter subscription, examination or course fees or expenses payable to any recognised institution for **your** education and training. The maximum amount allowable is Rs 50,000.

Please verify that you have correctly added up your deductions and inserted the correct figure for "TOTAL DEDUCTION" in Section 3 of the form.

If you need further information, please contact the Income Tax Department. Tel 201-1770, 201-2161; Fax 201-3033.

EDF can also be downloaded from the Income Tax Website <http://incometax.gov.mu>