

Foundation Programme in Literacy, Numeracy and Skills

Financial Literacy

{ELECTIVE}

Grade 9



E-filing of Taxes

MAURITIUS INSTITUTE OF EDUCATION under the aegis of

MINISTRY OF EDUCATION AND HUMAN RESOURCE

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Lesson 18 | E-filing of Taxes

A E-filing of Taxes

B Competency

- Main Competency
- Managing Personal Finance
- Sub- Competencies:
- Understanding the procedures of filing income tax returns for an employee/worker

C Learning Outcomes

By the end of the lesson students should be able to:

- define the term employee/worker.
- understand the steps involved to file income tax returns.

D Resources and materials

- Whiteboard and markers
- Recent receipt or visual aid
- Sample of forms

E Implementation guidelines

1. Introduction

- Begin the lesson with brainstorming session on who is an employee/worker.
- **Definition: “A person who works for another person or for a company (the employer) in exchange for a wage or salary”.**
- Features of an employee:
 1. Works for an employer.
 2. Receives wages, salary, or other compensation.
 3. Follows rules and policies of the employer.
 4. Usually works at a specific place and time agreed with the employer.
- For example:
 - A teacher working in a school is an employee of that school.
 - A cashier working at a supermarket is an employee of the supermarket.

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2. Who is a self-employed?

A self-employed person works for themselves and earns money from their own business or work.

- Key features of a self-employed person

Take your own decisions

Earn directly

Earn directly

**Free to choose the
working hours**

**Take all responsibilities
of the business**

3. Steps for an employee to fill his/her income tax return

Step 1: Documents Needed

- National Identity card
- Payslip/ Other documents related to wages/salary
- Tax Account Number (TAN Number)

Step 2: Visit the MRA website (www.mra.mu)

- Log in with an ID and password.

Step 3: Fill the form

- Personal details
- Copy of payslip and other documents related to salary

Step 4: Verification


- Fill in all the required details and submit the form.

Step 5: Tax Payable or Refund of Excess Tax

- Payment of Tax: If tax is payable, the employee or worker can make the payment either online or at a bank.
- Refund: The employee or worker is entitled to a refund from the MRA if excess tax has been paid.

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Below is a sample of the income tax return form. (Source: www.mra.mu)

PRIVATE & CONFIDENTIAL		Please quote your 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 3	
TAN :		 Income Tax (The Income Tax Act) Year of assessment 2009 - 2010 RETURN OF INCOME - COMPANY			
This form also applies to non-resident sociétés and any other body of persons liable to corporate income tax No accounts should be submitted with the return All items from the company's Trading & Profit & Loss account and Balance Sheet should be given in the return on pages 2 & 3 inside					
This return duly filled in together with payment of tax, if any, should be forwarded so as to reach the Office of the Director-General, not later than six months from the end of the month in which the company's accounting year ends. Please read the "Notes for completion of annual return" before filling in this form.					
1	Full name of company				D D M M Y Y
2	Email address Closing date of accounts				<input type="checkbox"/> <input type="checkbox"/>
3	Has there been a change in the main business activity of the company during the income year?				Yes <input type="checkbox"/> No <input type="checkbox"/>
4	Has there been more than 20% change in the ownership of the shares of the company during the income year?				<input type="checkbox"/> <input type="checkbox"/>
	If above is yes, state the percentage change in shareholding.....				
5	Was the company in operation during the income year?				<input type="checkbox"/> <input type="checkbox"/>
6	Did the company have any transaction with related companies and/or individuals during the the income year?				<input type="checkbox"/> <input type="checkbox"/>
	If above is yes, were all these transactions based on an arm's length price?				<input type="checkbox"/> <input type="checkbox"/>
7	Did the company make any distribution by way of shares in lieu of dividends during the year?				<input type="checkbox"/> <input type="checkbox"/>
8	Amount of dividend declared Rs.				
9	Did the company have its place of central management and control in Mauritius?				<input type="checkbox"/> <input type="checkbox"/>
10	Name of accountant/Firm of accountants.....				
11	Have the accounts been audited?				<input type="checkbox"/> <input type="checkbox"/>
12	Did the auditors qualify their report or express any reservation?				<input type="checkbox"/> <input type="checkbox"/>
13	Name of auditor.....				
14	Did the company have a turnover of less than Rs 100m for the year of assessment 2008/09?				<input type="checkbox"/> <input type="checkbox"/>
	Will the company pay tax under APS during the year of assessment 2009/10?				<input type="checkbox"/> <input type="checkbox"/>
	If your reply in both cases above is yes, state whether the company opts to pay the tax payable in 3 instalments.				<input type="checkbox"/> <input type="checkbox"/>
Declaration (See Note 1)					
I					
(a) hereby declare that the income, deductions, tax credits and other particulars in this return are true, correct and complete; and					
(b) hereby tender the sum of Rs being the full/the first instalment of the tax payable in accordance with this return.					
(c) hereby apply for a refund of Rs being the tax paid in excess in accordance with this return.					
Daytime phone number <input type="text"/>				Signature	
				Name	
Date				Capacity in which acting	

F Assessment (in worksheet)

- **Activity 1:** Identifying who is an employee / worker
- Aim: To distinguish between an employee and a self-employed individual.
- **Activity 2:** Steps of e-filing / income tax returns.
- Aim: To understand the steps of e-filing /income tax returns.

G Extension of activity

Encourage students to discuss on the different sections of the income tax form (Statement of Income).

Activity 1 | Identifying who is an employee / worker

Activity 1: Identifying who is an employee / worker

Aim: To distinguish between an employee and a self-employed individual.

Instruction

Tick (✓) the correct statement to indicate whether each of the following statement refers to an employee or self employed.

Statement	Employee	Self-Employed
Aisha works in a bank and gets a salary every month.		
Arlanda sells fruits in the market and keeps all the profits for herself.		
Mr. Harry works in a factory and each month he receives his payslip from his employer.		
Alan is a taxi driver and he decides his time of work.		
Rachelle works as security guard for Nayra Company Ltd.		

Activity 2 | Steps of e-filing / income tax returns.

Activity 2: Arrange the steps in the correct order to help Mrs. Claire in filing her income tax returns

Aim: To understand the steps of e-filing /income tax returns.

Go to MRA website	
Verification and submit the form	
Fill in the form	
Payment of Tax / Refund	
Documents Needed	

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