

## SECTION 5 - INCOME TAX

**Table 5.1 - Income tax - Individuals: Analysis by range of gross income, years of assessment, 2004/2005 - 2007/2008**

Range of gross income (Rupees)	Year of assessment 2004/2005 <sup>1</sup>				Year of assessment 2005/2006 <sup>1</sup>			
	Number of taxpayers <sup>1</sup>	Gross income R million	Chargeable income R million	Tax payable R million	Number of taxpayers <sup>1</sup>	Gross income R million	Chargeable income R million	Tax payable R million
75,000 or less	22	1	2	-	55	2	6	0
75,001 - 100,000	104	10	3	0	104	10	5	0
100,001 - 150,000	8,055	1,042	217	34	5,871	777	159	17
150,001 - 200,000	9,436	1,665	423	80	8,898	1,569	385	54
200,001 - 250,000	10,131	2,262	583	114	10,255	2,314	577	93
250,001 - 500,000	19,772	6,754	2,058	422	22,801	7,814	2,269	415
500,001 - 750,000	4,364	2,622	1,129	219	5,057	3,039	1,248	234
750,001 - 1,000,000	1,432	1,232	633	115	1,748	1,499	743	133
1,000,001 - 1,500,000	1,089	1,313	812	150	1,293	1,555	948	176
1,500,001 - 2,000,000	422	728	522	84	505	863	606	118
Over 2,000,000	664	2,485	2,135	310	801	3,139	2,644	438
	<b>55,491</b>	<b>20,115</b>	<b>8,516</b>	<b>1,528</b>	<b>57,388</b>	<b>22,581</b>	<b>9,589</b>	<b>1,676</b>

<sup>1</sup> Figures are provisional and subject to amendment

Source : Mauritius Revenue Authority

**Table 5.1 (Cont'd) - Income tax - Individuals: Analysis by range of gross income, years of assessment, 2004/2005 - 2007/2008**

Range of gross income (Rupees)	Year of assessment 2006/2007 <sup>1</sup>				Year of assessment 2007/2008 <sup>1</sup>			
	Number of taxpayers <sup>1</sup>	Gross income R million	Chargeable income R million	Tax payable R million	Number of taxpayers <sup>1</sup>	Gross income R million	Chargeable income R million	Tax payable R million
75,000 or less	198	9	19	1	198	9	19	1
75,001 - 100,000	138	12	13	0	138	12	13	0
100,001 - 150,000	5,037	681	150	12	5,037	681	150	12
150,001 - 200,000	8,819	1,549	376	44	8,819	1,549	376	44
200,001 - 250,000	8,973	2,025	520	72	8,973	2,025	520	72
250,001 - 500,000	23,341	8,046	2,274	366	23,341	8,046	2,274	366
500,001 - 750,000	5,400	3,252	1,250	211	5,400	3,252	1,250	211
750,001 - 1,000,000	1,990	1,710	812	133	1,990	1,710	812	133
1,000,001 - 1,500,000	1,401	1,690	1,000	163	1,401	1,690	1,000	163
1,500,001 - 2,000,000	547	939	677	107	547	939	677	107
Over 2,000,000	895	3,364	2,766	415	895	3,364	2,766	415
	<b>56,739</b>	<b>23,277</b>	<b>9,855</b>	<b>1,525</b>	<b>56,739</b>	<b>23,277</b>	<b>9,855</b>	<b>1,525</b>

<sup>1</sup> Figures are provisional and subject to amendment

Source : Mauritius Revenue Authority

**Table 5.2 -Income tax - Companies: Analysis by range of liable income, years of assessment, 2004/2005 - 2007/2008**

Range of liable income (Rupees)	Year of assessment 2004/2005 <sup>1</sup>				Year of assessment 2005/2006 <sup>1</sup>			
	Number of companies	Liabile income(R Mn)	Chargeable income(R Mn)	Tax payable(R Mn )	Number of companies	Liabile income(R Mn)	Chargeable income(R Mn)	Tax payable(R Mn )
25,000 or less	355	4.2	4.0	0.9	420	5	5	1
25,001 - 50,000	253	9.3	8.6	2.0	312	12	11	3
50,001 - 100,000	367	26.6	25.3	5.7	443	33	29	7
100,001 - 150,000	245	30.2	28.0	6.1	282	35	32	7
150,001 - 250,000	323	62.3	56.9	11.6	369	73	67	14
250,001 - 500,000	405	146.3	134.8	26.3	447	163	151	30
500,001 - 750,000	243	149.7	137.1	24.8	278	169	154	29
750,001 - 1,000,000	179	159.8	145.0	24.8	207	190	165	29
1,000,001 - 1,500,000	270	333.4	308.0	51.1	253	311	293	49
1,500,001 - 2,000,000	166	285.8	272.4	44.6	173	298	281	41
2,000,001 - 5,000,000	439	1,475.4	1,344.9	189.8	493	1,609	1,537	254
5,000,001 - 10,000,000	293	2,152.4	2,001.7	256.9	295	2,101	2,002	310
Over 10,000,000	538	61,903.7	62,075.3	2,873.5	577	70,814	68,520	3,682
<b>Total</b>	<b>4,076</b>	<b>66,739</b>	<b>66,542</b>	<b>3,518</b>	<b>4,549</b>	<b>75,811</b>	<b>73,247</b>	<b>4,453</b>

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<sup>1</sup>Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority

**Table 5.2 (Cont'd) -Income tax - Companies: Analysis by range of liable income, years of assessment, 2004/2005 - 2007/2008**

Range of liable income (Rupees)	Year of assessment 2006/2007 <sup>1</sup>				Year of assessment 2007/2008 <sup>1</sup>			
	Number of companies	Liabile income(R Mn)	Chargeable income(R Mn)	Tax payable(R Mn )	Number of companies	Liabile income(R Mn)	Chargeable income(R Mn)	Tax payable(R Mn )
25,000 or less	505	6	6	1	505	6	6	1
25,001 - 50,000	314	12	11	3	314	12	11	3
50,001 - 100,000	457	35	31	7	457	35	31	7
100,001 - 150,000	291	36	33	7	291	36	33	7
150,001 - 250,000	342	68	61	13	342	68	61	13
250,001 - 500,000	506	202	165	34	506	202	165	34
500,001 - 750,000	290	180	168	35	290	180	168	35
750,001 - 1,000,000	199	171	157	30	199	171	157	30
1,000,001 - 1,500,000	225	275	257	58	225	275	257	58
1,500,001 - 2,000,000	172	298	283	46	172	298	283	46
2,000,001 - 5,000,000	451	1,446	1,378	199	451	1,446	1,378	199
5,000,001 - 10,000,000	287	2,057	1,903	254	287	2,057	1,903	254
Over 10,000,000	643	71,562	70,889	4,748	643	71,562	70,889	4,748
<b>Total</b>	<b>4,682</b>	<b>76,347</b>	<b>75,342</b>	<b>5,436</b>	<b>4,682</b>	<b>76,347</b>	<b>75,342</b>	<b>5,436</b>

<sup>1</sup>Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority