

SECTION 5 - INCOME TAX

Table 5.1 - Income tax - Individuals: Analysis by range of gross income, years of assessment, 2005/2006 - 2008/2009

Range of gross income (Rupees)	Year of assessment 2005/2006				Year of assessment 2006/2007			
	Number of taxpayers ¹	Gross income R million	Chargeable income R million	Tax payable R million	Number of taxpayers ¹	Gross income R million	Chargeable income R million	Tax payable R million
75,000 or less	10	-	-	-	71	2	5	1
75,001 - 100,000	1,207	115	5	-	205	19	2	-
100,001 - 150,000	13,260	1,662	204	22.7	11,494	1,460	161	18
150,001 - 200,000	12,062	2,123	403	59	10,654	1,866	350	51
200,001 - 250,000	12,648	2,850	594	100	10,463	2,357	491	83
250,001 - 500,000	24,902	8,451	2,289	461	24,604	8,398	2,154	432
500,001 - 750,000	5,100	3,062	1,250	282	5,217	3,143	1,205	272
750,001 - 1,000,000	1,745	1,496	744	177	1,917	1,645	775	183
1,000,001 - 1,500,000	1,294	1,556	951	243	1,337	1,614	944	241
1,500,001 - 2,000,000	505	863	608	162	526	904	658	166
2,000,001 - 2,500,000	281	626	479	132	285	638	477	129
2,500,001 - 5,000,000	375	1,271	1,061	295	410	1,359	1,104	306
Over 5,000,000	138	1,188	1,099	313	159	1,255	1,107	319
	73,527	25,263	9,687	2,247	67,342	24,660	9,433	2,201

¹ 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 2007/2008 ¹					Year of assessment 2008/2009 ¹				
	Number of taxpayers ¹	Gross income R million	Chargeable income R million	Tax payable (inc NRPT) R million	Tax payable (exc NRPT) R million	Number of taxpayers ¹	Gross income R million	Chargeable income R million	Tax payable (inc NRPT) R million	Tax payable (exc NRPT) R million
	75,000 or less	235	8	7	2	1	345	11	10	2
75,001 - 100,000	61	5	4	1	1	71	6	6	1	1
100,001 - 150,000	80	10	9	2	2	106	13	13	2	2
150,001 - 200,000	55	10	9	1	1	82	14	14	2	2
200,001 - 250,000	6,991	1,618	52	19	18	6,108	1,419	120	18	18
250,001 - 500,000	24,724	8,985	1,731	384	362	26,360	9,588	2,656	417	398
500,001 - 750,000	8,745	5,251	1,909	388	363	9,827	5,903	2,797	444	419
750,001 - 1,000,000	3,053	2,615	1,341	261	249	3,549	3,047	1,915	299	287
1,000,001 - 1,500,000	2,338	2,801	1,721	363	350	2,809	3,393	2,492	387	373
1,500,001 - 2,000,000	945	1,615	1,117	248	241	1,091	1,875	1,520	235	228
2,000,001 - 2,500,000	490	1,095	806	182	178	612	1,363	1,165	179	174
2,500,001 - 5,000,000	768	2,585	2,092	472	464	1,079	3,680	3,311	504	495
Over 5,000,000	305	2,644	2,344	535	530	444	4,126	3,974	601	595
	48,790	29,242	13,142	2,858	2,760	52,483	34,438	19,993	3,091	2,994

¹ 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, 2005/2006 - 2008/2009

Range of liable income (Rupees)	Year of assessment 2005/2006 ¹				Year of assessment 2006/2007 ¹			
	Number of companies	Gross income(R Mn)	Chargeable income(R Mn)	Tax payable(R Mn)	Number of companies	Grosss income(R Mn)	Chargeable income(R Mn)	Tax payable(R Mn)
25,000 or less	7,079	4.8	818.7	28.3	9,712	6.5	858.5	30
25,001 - 50,000	215	8.0	11.7	0.1	269	9.8	123.3	4
50,001 - 100,000	293	21.4	5.6	1.4	380	27.7	26.1	1
100,001 - 150,000	279	34.8	2.1	0.4	300	37.5	1.9	0
150,001 - 250,000	450	89.0	5.6	1.1	524	104.6	28.8	3
250,001 - 500,000	861	318.6	23.7	4.3	995	367.6	41.1	5
500,001 - 750,000	626	388.3	24.0	3.4	700	434.0	40.7	5
750,001 - 1,000,000	517	447.0	27.4	4.4	618	538.4	38.4	7
1,000,001 - 1,500,000	835	1,037.7	2,659.2	87.0	966	1,203.2	285.3	12
1,500,001 - 2,000,000	713	1,242.1	84.4	13.0	854	1,492.5	93.4	15
2,000,001 - 5,000,000	2,130	6,630.6	501.4	64.1	2,253	7,110.6	542.2	71
5,000,001 - 10,000,000	1,287	9,257.9	978.8	100.5	1,328	9,501.5	833.6	91
Over 10,000,000	3,375	559,003.6	72,384.7	3,739.5	3,669	784,289.6	88,171.0	3,957
Total	18,660	578,484	77,527.3	4,047.5	22,568	805,123.5	91,084.3	4,199.1

¹Figures 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, 2005/2006 - 2008/2009

Range of liable income (Rupees)	Year of assessment 2007/2008 ¹					Year of assessment 2008/2009 ¹				
	Number of companies	Gross income(R Mn)	Chargeable income(R Mn)	Tax payable inc NRPT (R Mn)	Tax payable exc NRPT (R Mn)	Number of companies	Gross income(R Mn)	Chargeable income(R Mn)	Tax payable inc NRPT (R Mn)	Tax payable exc NRPT (R Mn)
25,000 or less	10,974	8.7	142.0	11.6	11.4	12,382	10.4	91.1	11.6	8.5
25,001 - 50,000	348	12.8	124.5	4.0	3.9	407	14.9	237.8	7.3	7.3
50,001 - 100,000	485	35.6	14.2	0.8	0.8	516	7.6		0.5	0.4
100,001 - 150,000	367	46.0	41.6	1.9	1.9	404	50.5	15.3	0.9	0.9
150,001 - 250,000	624	124.5	9.2	1.8	1.8	655	129.6	19.7	1.5	1.4
250,001 - 500,000	1,112	414.9	46.1	6.0	5.9	1,245	457.4	195.4	9.8	9.7
500,001 - 750,000	839	518.8	69.8	7.8	7.8	922	571.5	43.8	5.7	5.6
750,001 - 1,000,000	732	637.7	39.6	6.2	6.2	771	677.1	100.1	6.2	6.1
1,000,001 - 1,500,000	1,146	1,429.9	85.9	15.3	15.2	1,241	1,529.6	112.6	11.9	11.9
1,500,001 - 2,000,000	1,149	2,023.7	193.1	19.8	19.9	1,295	2,273.0	456.6	28.3	28.0
2,000,001 - 5,000,000	2,203	7,164.9	1,236.3	91.6	91.2	2,443	7,975.6	801.4	81.8	81.3
5,000,001 - 10,000,000	1,458	10,401.5	2,524.7	129.8	129.7	1,625	11,678.1	1,494.4	131.3	129.4
Over 10,000,000	3,911	842,575.9	117,608.8	5,964.3	5,962.8	4,354	1,051,648.4	147,189.1	6,418.9	6,397.8
Total	25,348	865,394.9	122,135.8	6,261	6,258.5	28,260.0	1,077,023.7	150,757.3	6,715.7	6,688.3

¹Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority