

**Date:** 11 January 2010

**To: ALL PAYERS – Tax Deduction at Source (TDS)**

Dear Sir/Madam,

**ANNUAL RETURN – TAX DEDUCTION AT SOURCE - TDS (Other than Interest)**  
**Income Year Ended 31 December 2009 - Year Of Assessment 2010**

**a. Change in income year end**

As you are aware the tax year has been aligned to the calendar year so that an income year now ends on 31 December instead of 30 June. For the Year of Assessment 2010, individuals would be liable to income tax on income derived by them during the six month period 1 July 2009 to 31 December 2009 only and they would have to file a tax return in respect of that period by 5 April 2010.

**b. Statement of Income Received**

As now required under Income Tax Act, payers having operated TDS during the period 01 July 2009 to 31 December 2009 should, **not later than 15 February 2010**, give to every payee a Statement of Income Received in respect of that period. The amended format of the statement, reflecting the change to 31 December as income year end and the new time limit of 15 February, may be downloaded from MRA website <http://mra.gov.mu> .

**c. Annual TDS Return**

Payers should also submit electronically to MRA, **not later than 15 February 2010**, an Annual TDS Return in respect of all Payees on whose account tax was withheld under TDS during the six months period ended 31 Dec 2009. Payers who have joined the Contribution Network Project should file the Return using that system. Other Payers should e-mail the Return as an attachment to [tds@mra.mu](mailto:tds@mra.mu) . The approved excel format of the Return and the specifications may also be downloaded from MRA website.

**d. Reconciliation**

Before giving the Statement of Income Received to Payees and filing the Annual TDS Return, Payers are requested to ensure that:

- (i) the details on the Statement of Income Received of each Payee correspond with the respective amounts on the Annual TDS Return; and
- (ii) total tax under TDS remitted to MRA for the months of July 2009 to December 2009 reconciles with total tax withheld as per the Annual TDS Return.

For any additional information regarding TDS, please phone our hotline 2076010 or call at our Customer Service Centre at the under mentioned address.

We thank you for your usual support.

Yours faithfully

**D. RAMDIN**  
**for Director-General**