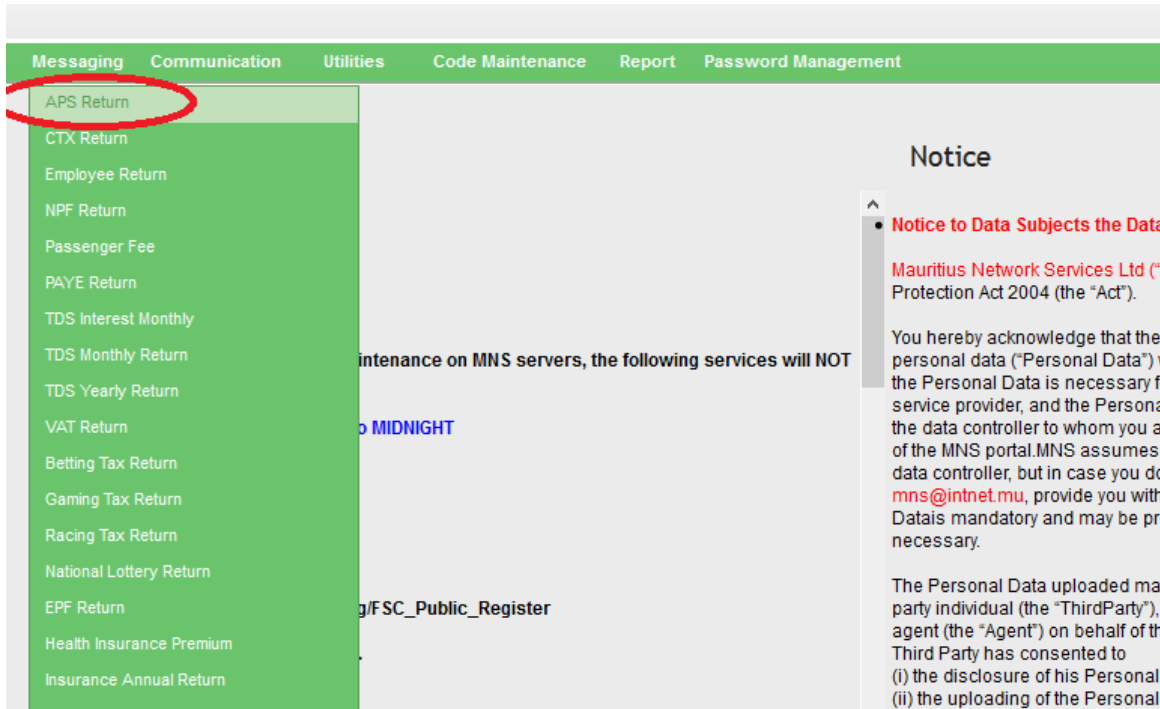
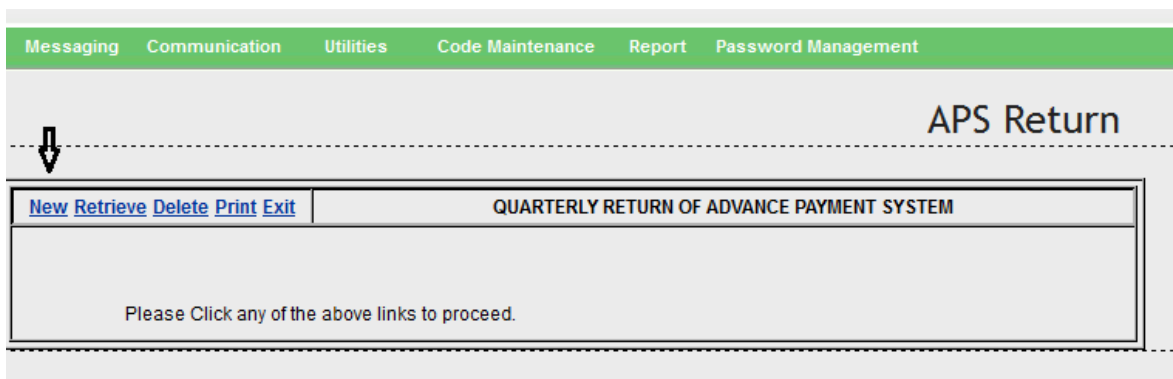


1. How to create a new APS return

Under Messaging select APS Return.



The below screen will display and user can either select New, Retrieve, Delete or Print.



After clicking on new, the following screen will display. User selects the company name, closing year of accounts and quarter from the corresponding drop down lists.

APS Period

Please Specify

Company :- TEST COMPANY LTD (TAN No.:- 27154111 - Closing:- null) ↩

Closing Year of Accounts :- Select Year ↩

Quarter :- Select Quarter ↩

On clicking the OK button, specific message will be generated as shown below (if return has already been created)

APS Return has already been generated for the Company, Year and Quarter specified.

Please Specify

Company :- TEST COMPANY LTD (TAN No.:- 27154111 - Closing:- 3006) ▼

Closing Year of Accounts :- Select Year ▼

Quarter :- Select Quarter ▼

Otherwise a new APS return with generated Job No will be displayed.

Send Save Clear Exit		APS RETURN	
Job No :	2017041000014CNPTEST	Acknowledgement	
Document Status :	Create	Status:Incomplete	
Name :	TEST COMPANY LTD	Tax Account No. :27154111	
APS quarter ended :	31122016	Closing Date of Accounts :30062017	
Deadline Date :	31/03/2017	Income Period covered :01 Oct 2016 to 31 December 2016	
Foreign Currency in which accounts are prepared :	MUR	MAURITIUS RUPEE	
Indicative exchange rate to Mauritian Rupees :	<input type="text" value="1"/>		
Due date for filing of APS Statement and payment of tax - See Note 4.			
It is to be noted that companies having their accounting year end falling in the month of June, may opt to file an APS Statement in respect of a fourth quarter in September and file its annual income tax return in January of the following year.			
Please choose appropriate calculation method <input checked="" type="radio"/> Method A <input type="radio"/> Method B			
1 Calculation of chargeable income and tax			
Method A Applicable where tax is to be paid on basis of chargeable income of the preceding income year			
1.1	Chargeable income of the preceding income year	<input type="text" value="0"/>	
1.2	Chargeable income for the quarter (25% of 1.1 above)	<input type="text" value="0"/>	
1.3	Tax at 15% of chargeable income at 1.2 above	<input type="text" value="0"/>	
Method B Applicable where tax is to be paid on basis of net income derived in the current quarter			
1.4	Gross income for the quarter	<input type="text" value="0"/>	
1.5	Less:Allowable deductions (including any loss brought forward) for the quarter	<input type="text" value="0"/>	
1.6	Chargeable income for the quarter	<input type="text" value="0"/>	
1.7	Tax at 15% of chargeable income at 1.6 above	<input type="text" value="0"/>	
2 Tax Payable			
2.1	Tax at 1.3 or 1.7, as appropriate	<input type="text" value="0"/>	
2.2	Less:Tax deducted at source from gross income derived in the current quarter	<input type="text" value="0"/>	
2.3	Less:Foreign tax credit	<input type="text" value="0"/>	
2.4	Less: Excess tax paid in preceding APS quarter of current accounting year	<input type="text" value="0"/>	
2.5	TAX PAYABLE	<input type="text" value="0"/>	

2.5 TAX PAYABLE 0

3 Penalty

3.1 Penalty and Interest for late payment of tax 0

4 EXCESS TAX PAID CARRIED FORWARD 0

PAYMENT DETAILS

Mode of Payment: Electronic via MNS

Bank Payment Details

Tax due and payable 0

Penalty for late payment of tax 0

Total Tax Payable 0

Bank	Branch	Debit Date	Debit A/c No	Debit Amount (MUR)
None	None			
None	None			
None	None			
None	None			
None	None			

Total No. of Rows 0 Total Debit Amount 0

User will have to choose the appropriate method calculation. By default method A is selected and only fields under this section will be enabled.

User input the required values and payment details if any and Save the return.

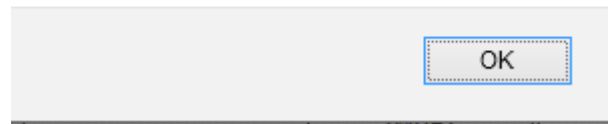
If required data has not been input, appropriate messages will be displayed and user will allowed to Save as incomplete

Some of the messages are as follows:

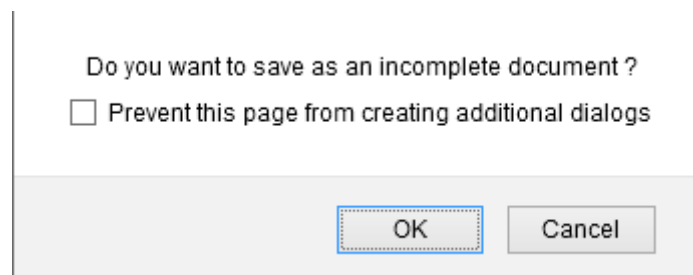
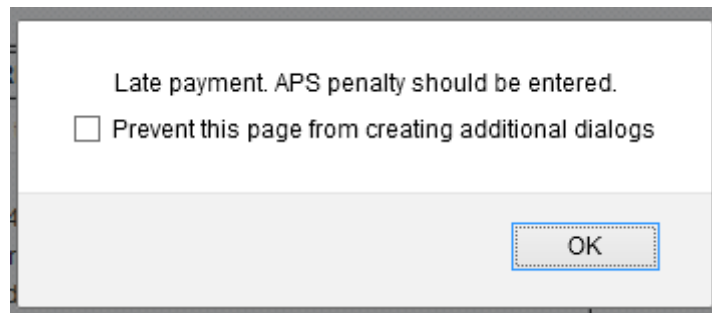
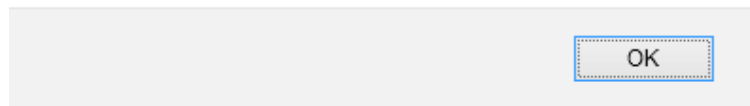
No bank payment entered.

Prevent this page from creating additional dialogs

Debit date should not be earlier than today's date.



Incorrect bank payment amount to APS (Insufficient/Over payment).



Once all entry is completed, and total tax payable equals total debit amount, clicking on the Save button on the Main Return Page, will prompt the user to save as a Complete Return as shown below.

Do you want to save as a complete document ?

Prevent this page from creating additional dialogs

Sending The Return

Click on Send on the top of the return.

APS Period

↓

Send Save Clear Exit	APS RETURN	
Job No :	2017041000014CNPTEST	Acknowledgement
Document Status :	Create	Status:Incomplete
Name :	TEST COMPANY LTD	Tax Account No. :27154111
APS quarter ended :	31122016	Closing Date of Accounts :30062017
Deadline Date :	31/03/2017	Income Period covered :01 Oct 2016 to 31 December 2016
Foreign Currency in which accounts are prepared :	MUR	MAURITIUS RUPEE
Indicative exchange rate to Mauritian Rupees :	<input style="width: 50px;" type="text" value="1"/>	
Due date for filing of APS Statement and payment of tax - See Note 4.		
It is to be noted that companies having their accounting year end falling in the month of June, may opt to file an APS Statement in respect of a fourth quarter in September and file its annual income tax return in January of the following year.		

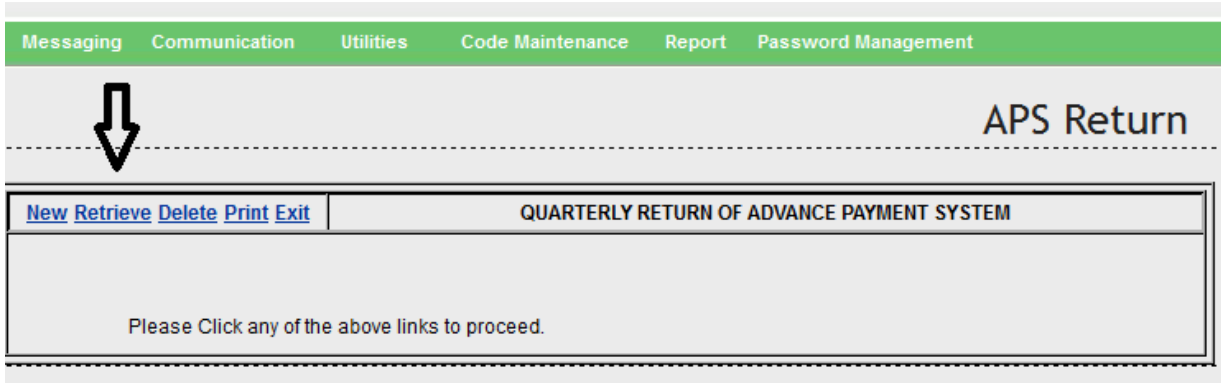
The notification menu is displayed. User may select delivery and/or receipt notification if required and click on OK button to send the return.

↓

Select Notification Types
<input type="checkbox"/> Delivery Notification <input type="checkbox"/> Receipt Notification
<input type="button" value="OK"/> <input type="button" value="Cancel"/>

2. How to retrieve an existing APS Return

To retrieve a return, click on Retrieve.



Messaging Communication Utilities Code Maintenance Report Password Management

↓ APS Return

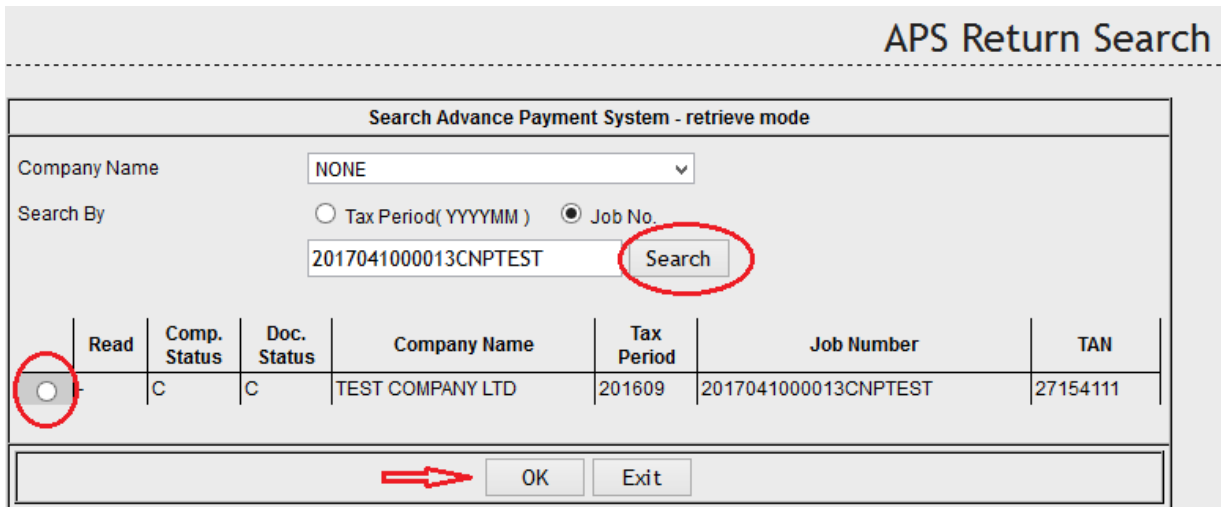
[New](#) [Retrieve](#) [Delete](#) [Print](#) [Exit](#)

QUARTERLY RETURN OF ADVANCE PAYMENT SYSTEM

Please Click any of the above links to proceed.

The search screen is displayed as follows.

User can search by selecting the Company Name and/or input either Tax period or Job No. Click on Search button to display the records.



APS Return Search

Search Advance Payment System - retrieve mode

Company Name: NONE

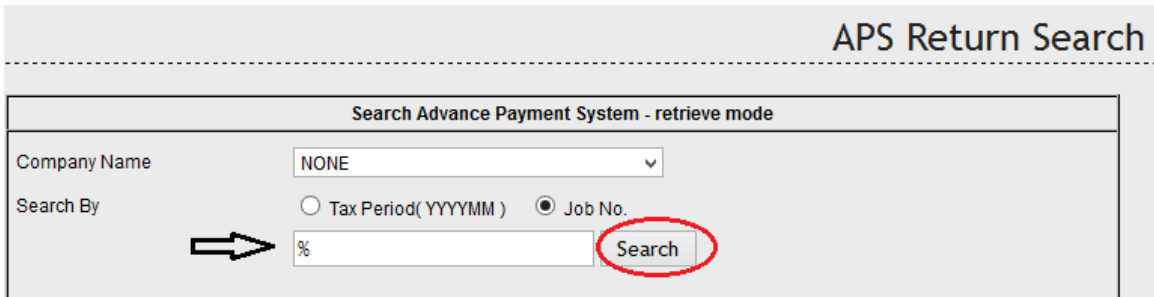
Search By: Tax Period(YYYYMM) Job No.

2017041000013CNPTEST

Read	Comp. Status	Doc. Status	Company Name	Tax Period	Job Number	TAN
<input type="radio"/>	C	C	TEST COMPANY LTD	201609	2017041000013CNPTEST	27154111

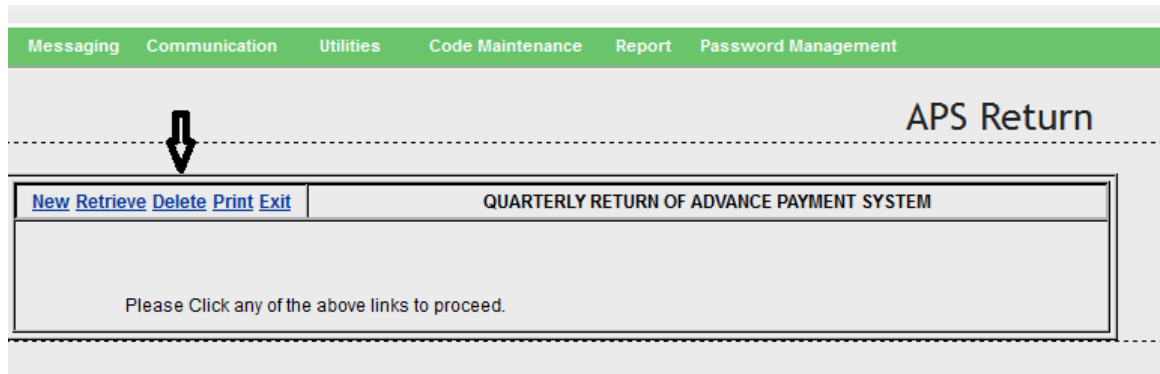
Select the record by clicking on radio button and click on OK button to display the record.

To display all returns, user can type % and click on Search as shown below.

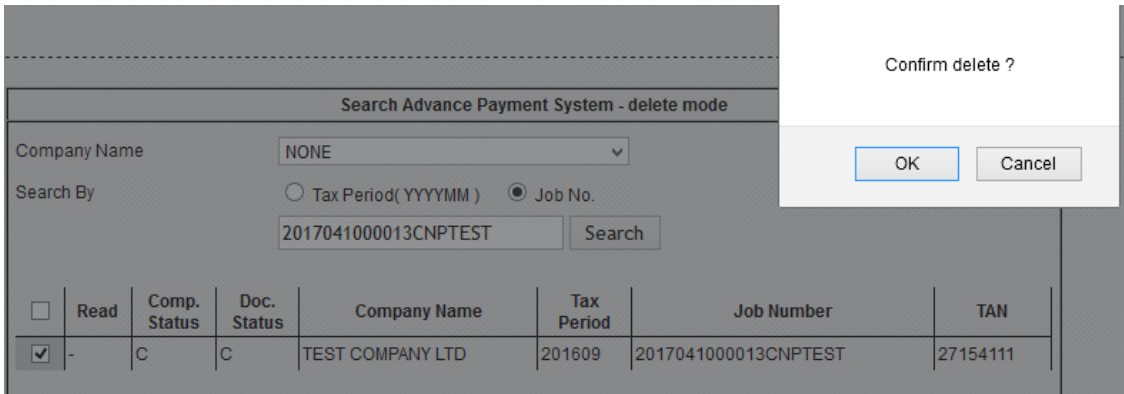


3. How to delete a Return.

To delete a return, click on Delete



The search menu will display. User searches the return by selecting company name, tax period or job no.

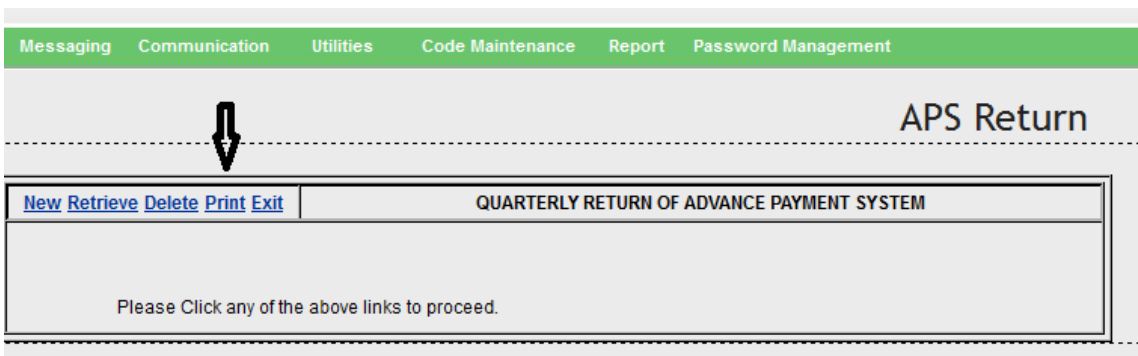


<input type="checkbox"/>	Read	Comp. Status	Doc. Status	Company Name	Tax Period	Job Number	TAN
<input checked="" type="checkbox"/>	-	C	C	TEST COMPANY LTD	201609	2017041000013CNPTEST	27154111

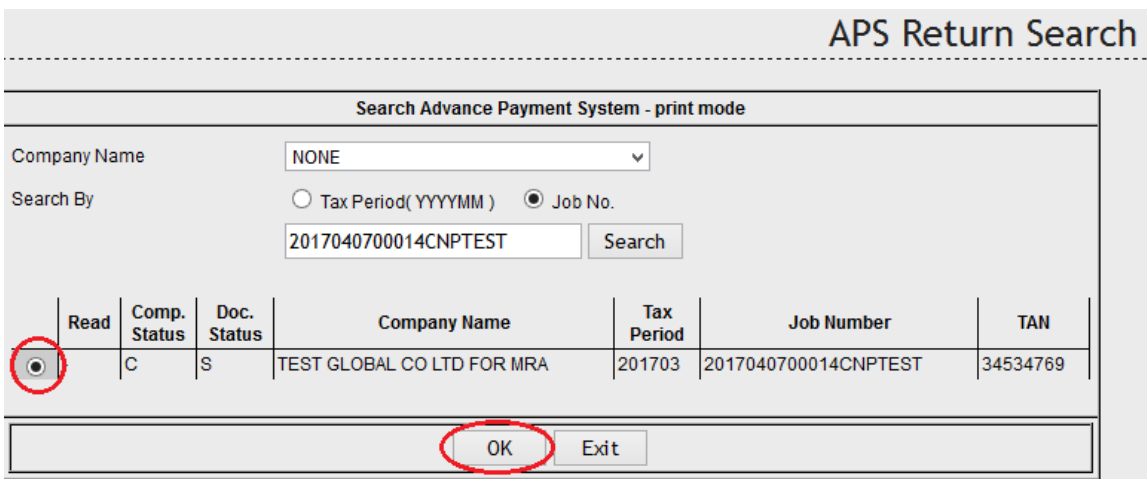
After selecting the return to be deleted, user click on OK from the dialog box to confirm the delete.

4. How to print a Return

To print a return, click on the Print menu.



The search menu will display. User searches the return by selecting company, input job no or tax period.



<input type="radio"/>	Read	Comp. Status	Doc. Status	Company Name	Tax Period	Job Number	TAN
<input checked="" type="radio"/>		C	S	TEST GLOBAL CO LTD FOR MRA	201703	2017040700014CNPTEST	34534769

Select the return and click on OK button to display the return in printing mode.

Click on the Print button to print the return.

Printed On: 10/04/2017	Job No : 2017040700014CNPTEST	Document Status :Sent Submitted on 07/04/2017 at 09:44
Tax Account No. :34534769 Name: TEST GLOBAL CO LTD FOR MRA APS quarter ended : 31032017 Closing Date of Accounts: 30062017 Foreign Currency in which accounts are prepared : USD Indicative exchange rate to Mauritian Rupees : 1		
Due date for filing of APS Statement and payment of tax - See Note 4. It is to be noted that companies having their accounting year end falling in the month of June, may opt to file an APS Statement in respect of a fourth quarter in September and file its annual income tax return in January of the following year.		
1 Calculation of chargeable income and tax		
Method A Applicable where tax is to be paid on basis of chargeable income of the preceding income year		
1.1	Chargeable income of the preceding income year	3,000
1.2	Chargeable income for the quarter (25% of 1.1 above)	750
1.3	Tax at 15% of chargeable income at 1.2 above	112
Method B Applicable where tax is to be paid on basis of net income derived in the current quarter		
1.4	Gross income for the quarter	0
1.5	Less:Allowable deductions (including any loss brought forward) for the quarter	0
1.6	Chargeable income for the quarter	0
1.7	Tax at 15% of chargeable income at 1.6 above	0
2 Tax Payable		
2.1	Tax at 1.3, 1.7 or 1.9, as appropriate	112
2.2	Less:Foreign tax credit	12
2.3	Less: Investment Tax Credit (see Note 7)	50
2.4	Less:Tax deducted at source from gross income derived in the current quarter	10
2.5	Less: Excess tax paid in preceding APS quarter of current accounting year	5
2.6	TAX PAYABLE / EXCESS TAX PAID	35

Print

Exit