



CNP

Tax On Winnings Return

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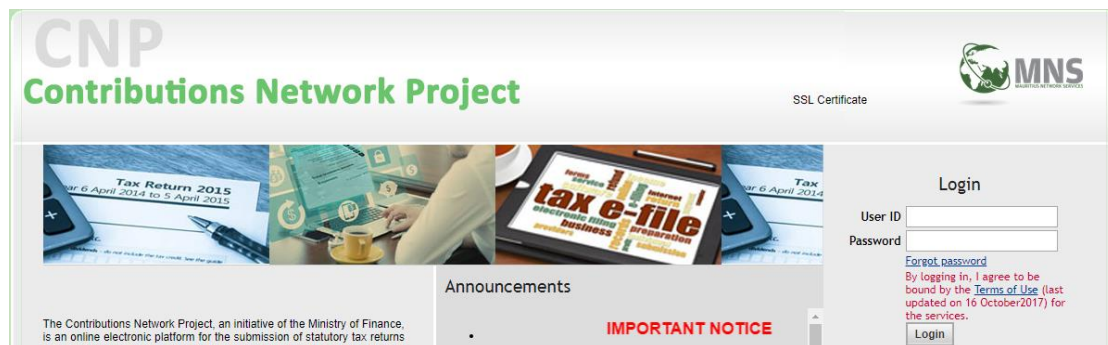
INTRODUCTION

Tax On Winnings Return (TWIN) is to be duly filled by the Licensed operators for Casino, Gaming House, Slot Machine and National Lottery and submitted to the Director-General, Mauritius Revenue Authority (MRA).

Please note that this return has to reach MRA Office not later than 20 days after the end of every month, together with a remittance of the amount of tax payable, in accordance with the return. Where during a month, there is no winnings on which tax is deductible, a nil return shall be submitted.

LOGIN

To be able to use the system, login to the CNP portal . In case a login has not been provided, the system administrator can be contacted.



The screenshot shows the CNP Contributions Network Project login page. At the top left, the text "CNP Contributions Network Project" is displayed. On the right, there is an "SSL Certificate" indicator and the MNS logo. The main content area features a banner with images of tax forms and a tablet displaying "tax e-file". Below the banner, there is a "Login" section with input fields for "User ID" and "Password", a "Forgot password" link, and a "Login" button. A red "IMPORTANT NOTICE" banner is visible at the bottom of the page. A small text block at the bottom left explains that the project is an initiative of the Ministry of Finance for the online submission of tax returns.

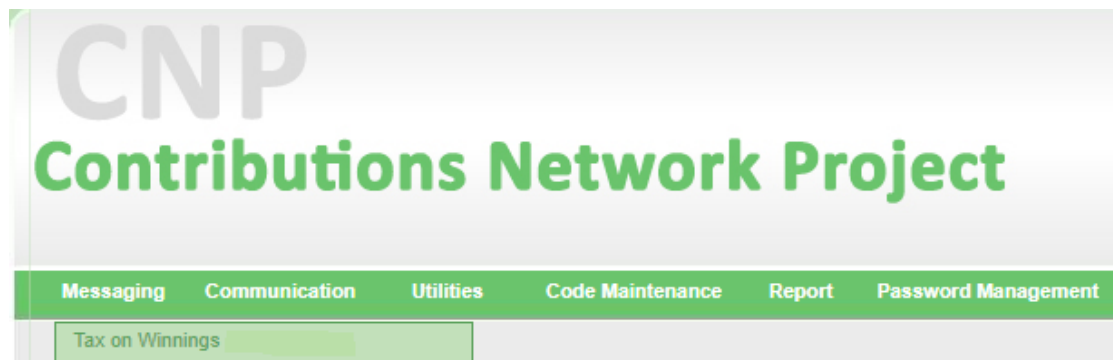
ACCESS TO TAX ON WINNINGS RETURN MENU

The System Administrator will have to give access to General users who are allowed to create and update Tax on Winnings Return.

You will be able to create/update for companies which you have access.

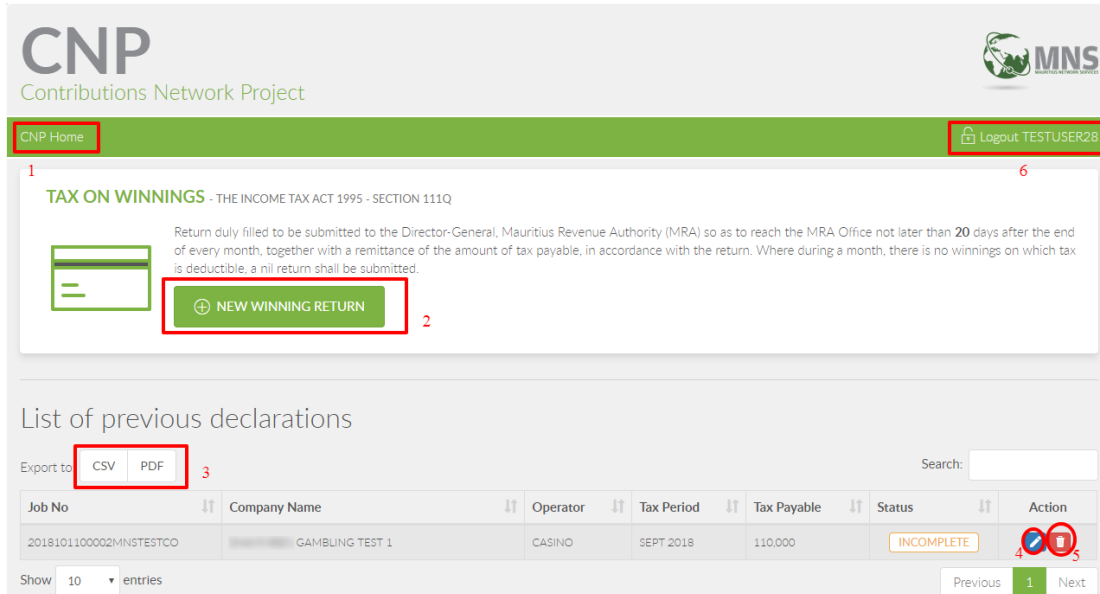
TAX ON WINNINGS RETURN MENU

Menu item is available under Messaging/Tax on Winnings



NAVIGATION BUTTONS

On clicking on Tax on Winnings menu, the system will display the form as shown below:



The screenshot shows the CNP Contributions Network Project interface. At the top left, there is a 'CNP Home' button (1). At the top right, there is a 'Logout TESTUSER28' button (6). The main content area is titled 'TAX ON WINNINGS - THE INCOME TAX ACT 1995 - SECTION 111Q'. Below the title, there is a 'NEW WINNING RETURN' button (2). Below this, there is a 'List of previous declarations' section. In this section, there are 'Export to CSV' and 'PDF' buttons (3). Below the export buttons is a table with columns: Job No, Company Name, Operator, Tax Period, Tax Payable, Status, and Action. The first row in the table has Job No 2018101100002MNSTESTCO, Company Name GAMBLING TEST 1, Operator CASINO, Tax Period SEPT 2018, Tax Payable 110,000, and Status INCOMPLETE. The Action column for this row contains an edit icon (4) and a delete icon (5). At the bottom of the table, there is a 'Show 10 entries' dropdown and 'Previous 1 Next' navigation buttons.

1. CNP Home – Go back to CNP menu
2. New Winning Return – Create a new Winning Return
3. CSV/PDF– Option to view applications in CSV or PDF
4. Edit - Click to edit the application
5. Delete- Click to delete the application
6. Log out of the system

Create a New Return

Click on the New WINNING RETURN button to create a New Return.


TAX ON WINNINGS - THE INCOME TAX ACT 1995 - SECTION 111Q







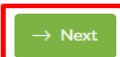
Return duly filled to be submitted to the Director-General, Ministry of Finance, every month, together with a remittance of the amount of tax payable. If no tax is deductible, a nil return shall be submitted.

 **NEW WINNING RETURN**

The below Menu will be displayed whereby the company and year have to be selected from the drop down lists.

SELECT COMPANY, OPERATOR, TAX YEAR & PERIOD 

 <p>First select the company for which you wish to make a winning return*</p> <p>Nothing selected</p>	 <p>Next select the operator type for this company*</p> <p>Nothing selected</p>
 <p>Next select the tax year for this winning*</p> <p>Nothing selected</p>	 <p>Next select the period (month) for the tax year*</p> <p>Nothing selected</p>

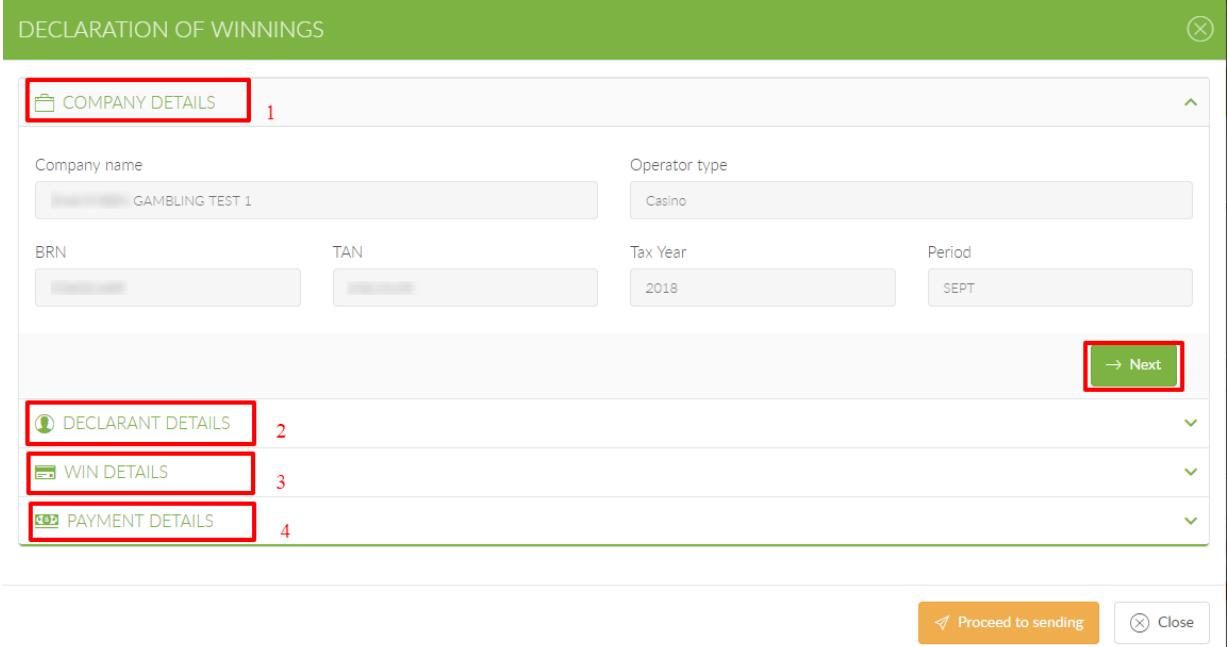
 **→ Next**

After selecting company, operator, tax year and tax period, click on Next to proceed.

Filing Tax on Winnings

The form consists of four sections namely:

1. Company Details
2. Declarant Details
3. Win Details
4. Payment Details



DECLARATION OF WINNINGS

COMPANY DETAILS 1

Company name: GAMBLING TEST 1

Operator type: Casino

BRN: [] TAN: [] Tax Year: 2018 Period: SEPT

→ Next

DECLARANT DETAILS 2

WIN DETAILS 3

PAYMENT DETAILS 4

Proceed to sending Close

Each section has a next button that allows you to move to next step.

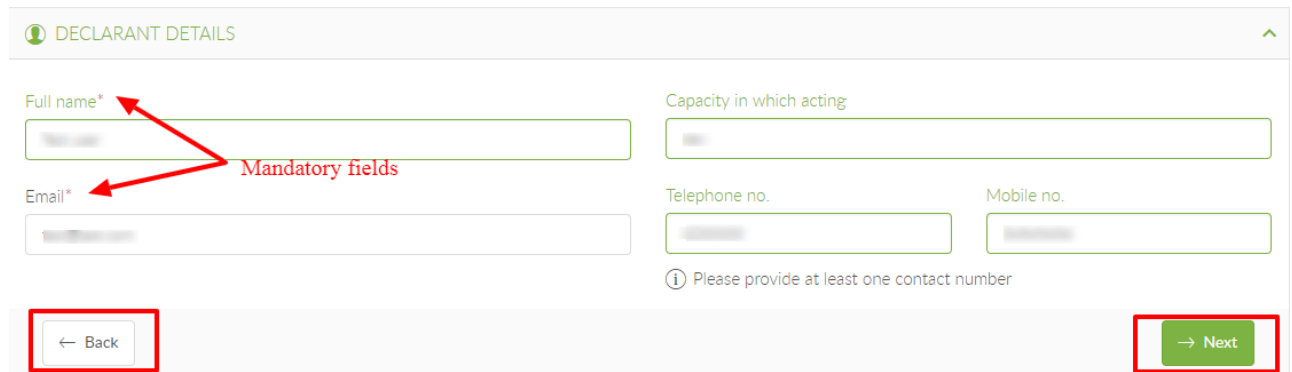
A.1 Company Details

This section provide all the details about the company which is filling the return.

Note: This section cannot be edited.

A.2 Declarant Details

All fields marked with asterix (*) are mandatory. After completing each section click on NEXT button to proceed.

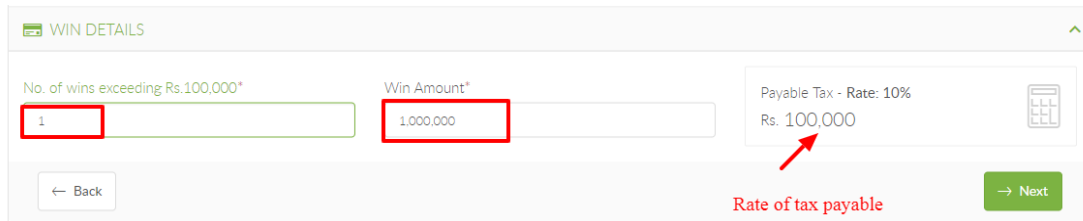


The screenshot shows a web form titled "DECLARANT DETAILS". It contains several input fields: "Full name*" (with a red arrow pointing to it from the text "Mandatory fields"), "Capacity in which acting", "Email*" (with a red arrow pointing to it from the text "Mandatory fields"), "Telephone no.", and "Mobile no.". Below the "Telephone no." and "Mobile no." fields, there is a note: "Please provide at least one contact number". At the bottom of the form, there are two buttons: "← Back" and "→ Next", both of which are highlighted with red boxes.

Please note at least one contact number is to be provided while filling the return. Click on Next button to proceed to the next section (Win Details).

A.3 Win Details

No. of wins exceeding Rs 100,000 has to be entered.



WIN DETAILS

No. of wins exceeding Rs.100,000*

Win Amount*

Payable Tax - Rate: 10%
Rs. 100,000

← Back → Next

Rate of tax payable

If the Win Amount is less than Rs 100,000, then a message will be displayed prompting you to enter at least Rs 100,001 as depicted below:



WIN DETAILS

No. of wins exceeding Rs.100,000*

Win Amount*
Please enter at least Rs. 100,001

Payable Tax - Rate: 10%
Rs. 1,000

← Back → Next

Summary of minimum Win Amount:

No. of Wins	Win Amount should exceed: (Rs)
1	100,000
2	200,000
3	300,000

Calculation:

Win Amount should exceeds (No. of wins) x Rs 100,000.

However, a nil amount (zero) can also be entered in the "Win Amount" field. If you have not won any amount and wish to pay the penalty.

WIN DETAILS

No. of wins exceeding Rs.100,000*	Win Amount*	Payable Tax - Rate: 10%
<input type="text" value="0"/>	<input type="text" value="0"/>	Rs. 0

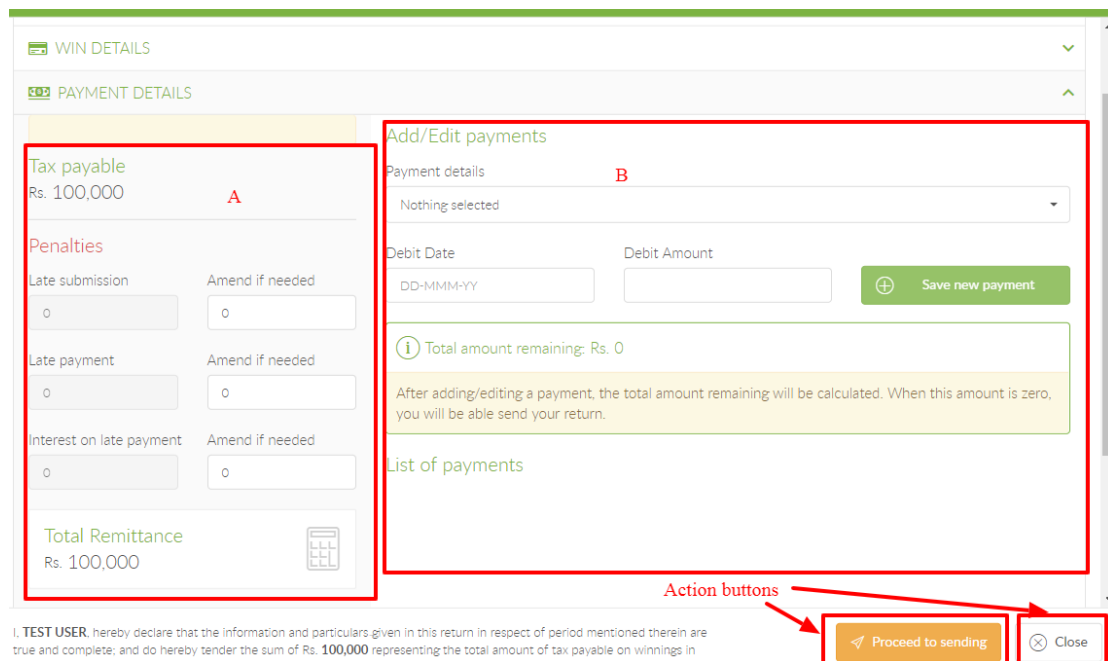
← Back → Next

To proceed to the Payment Details section, click on the Next button.

A.4 Payment Details

The Payment Details section consists of two parts:

1. Penalties (depicted as A)
2. Add/Edit Payment details (Depicted as B), followed by the
3. Action button "Proceed to Sending" and,
4. Close button



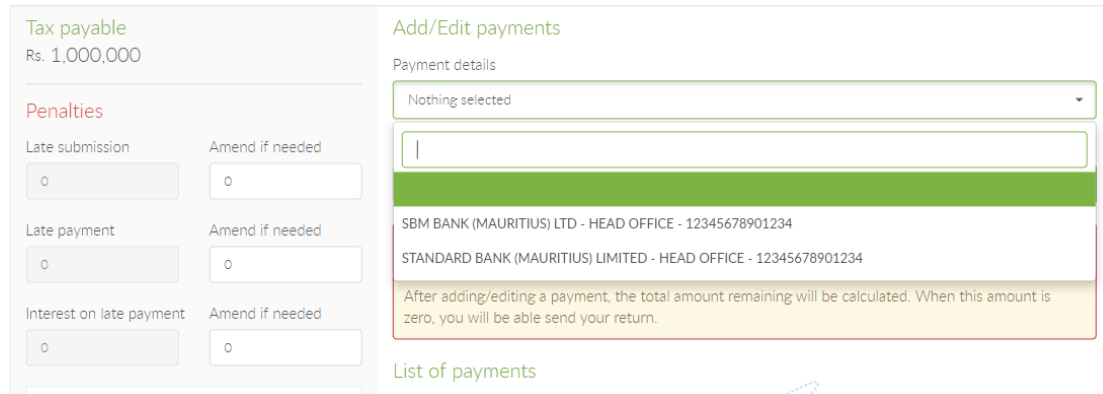
The screenshot shows a web interface for 'WIN DETAILS' and 'PAYMENT DETAILS'. The 'PAYMENT DETAILS' section is highlighted with a red box and contains two sub-sections: 'A' (Penalties) and 'B' (Add/Edit payments). Section A includes fields for 'Late submission', 'Late payment', and 'Interest on late payment', each with an 'Amend if needed' checkbox. Section B includes a 'Payment details' dropdown menu, 'Debit Date' and 'Debit Amount' input fields, and a 'Save new payment' button. Below these sections, there is a 'Total amount remaining: Rs. 0' notification and a 'List of payments' section. At the bottom of the form, there are two buttons: 'Proceed to sending' and 'Close', with red arrows pointing to them from the label 'Action buttons'.

A.4.1 Penalties

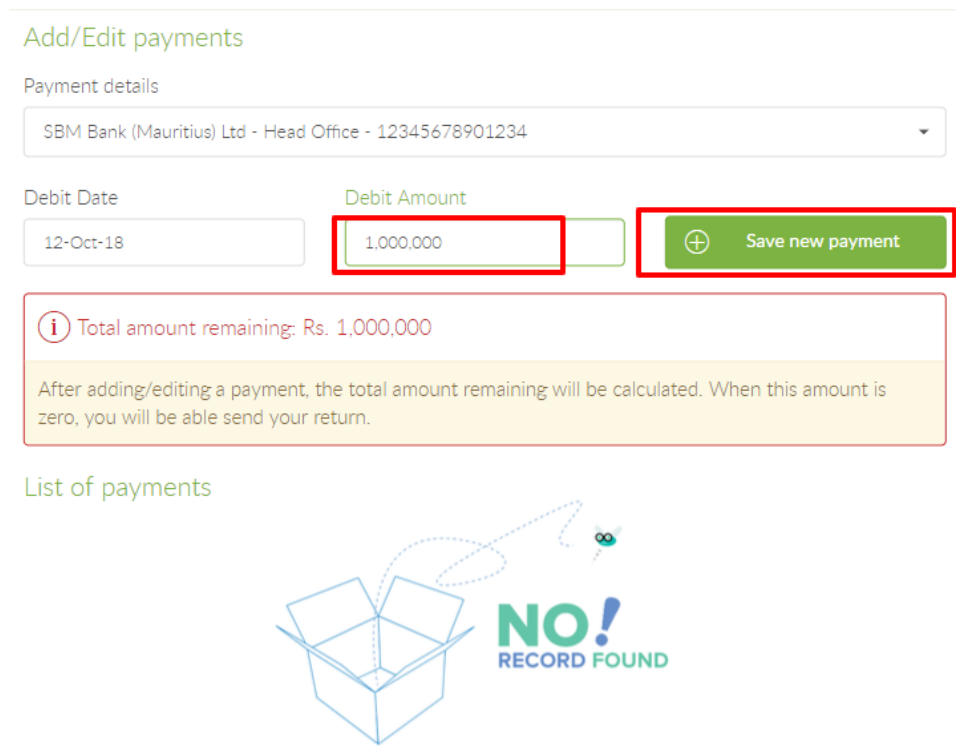
This section consists of the late submission charges, late payments and interests on payment. These can be amended if necessary. The system will automatically calculate the Total Remittance.

A.4.2 Add Payment

Click on the payment detail, a dropdown will appear as shown below.



The bank details provided in the dropdown will have to be selected.



Click on button "Save new payment".

 Total amount remaining: **Rs. 0**

After adding/editing a payment, the total amount remaining will be calculated. When this amount is zero, you will be able send your return.

List of payments

 	
SBM Bank (Mauritius) Ltd - Head Office - 12345678901234	
12-Oct-18	Rs. 1,000,000

You can also opt to pay by more than one bank, if you have different banks in the dropdown list.

Add/Edit payments

Payment details


Nothing selected 

Debit Date

DD-MMM-YY

Debit Amount

 Save new payment

 Total amount remaining: Rs. 0

After adding/editing a payment, the total amount remaining will be calculated. When this amount is zero, you will be able send your return.

List of payments

 	
Standard Bank (Mauritius) Limited - Head Office - 12345678901234	
12-Oct-18	Rs. 500,000

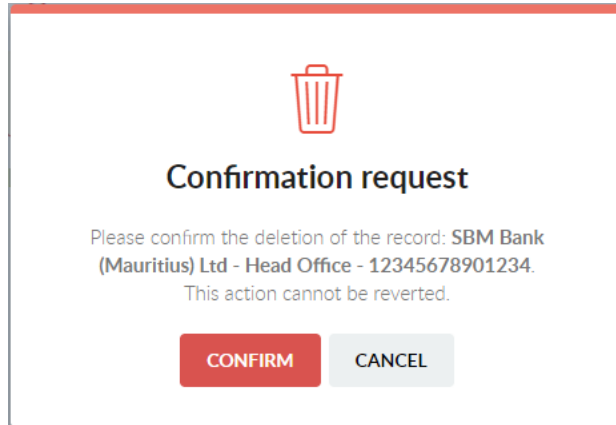
 	
SBM Bank (Mauritius) Ltd - Head Office - 12345678901234	
12-Oct-18	Rs. 500,000

Since this user has two banks in his dropdown list, he chose to effect payments using both.

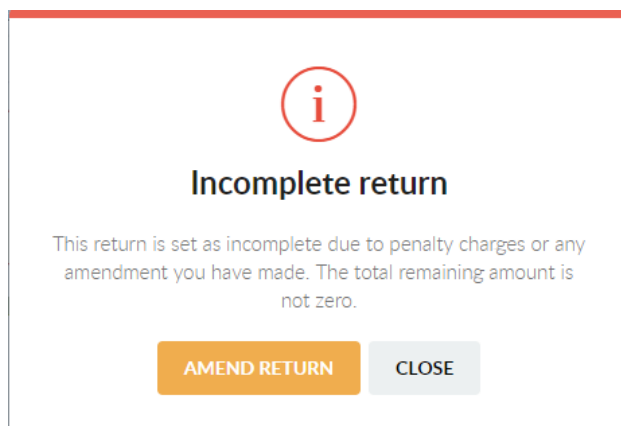
A.4.4 Delete Return

To Delete a payment the delete  button must be pressed.

Upon pressing the button, a confirmation message is appeared as shown below:

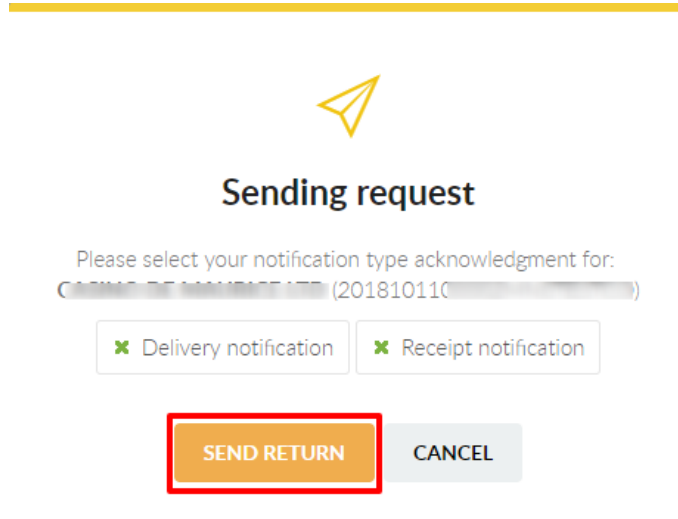


If all payments are deleted, the application status is set to incomplete.



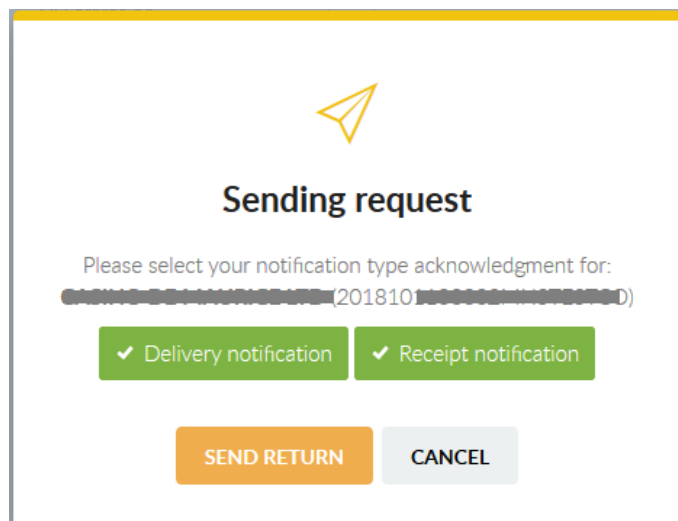
A.5 Send Payment

Note: When the Total Amount Remaining is Rs 0, then you can proceed to send your return.



The screenshot shows a web interface titled "Sending request" with a paper plane icon. Below the title, it says "Please select your notification type acknowledgment for:" followed by a masked tax ID "(201810110)". There are two buttons: "x Delivery notification" and "x Receipt notification". At the bottom, there are two buttons: "SEND RETURN" (highlighted with a red box) and "CANCEL".

If you need delivery notification and receipt notifications, you have to click on both buttons as shown below.




The screenshot shows the same "Sending request" form. In this version, the "x Delivery notification" and "x Receipt notification" buttons are now green and contain a checkmark (✓). The "SEND RETURN" button remains highlighted with a red box.

A.5.1 Sending Success

Upon successful sending, you will be redirected to the home screen where you can see your application. To view detail of the application, the eye button must be clicked.

Return duty filed to be submitted to the Director-General, Mauritius Revenue Authority (MRA) so as to reach the MRA Office not later than 20 days after the end of every month, together with a remittance of the amount of tax payable, in accordance with the return. Where during a month, there is no winnings on which tax is deductible, a nil return shall be submitted.




List of previous declarations

Export to: Search:

Job No	Company Name	Operator	Tax Period	Tax Payable	Status	Action
2	CASINO MAURITIUS LIMITED	CASINO	SEPT 2018	10,000	SENT	
2	CASINO MAURITIUS LIMITED	CASINO	SEPT 2018	0	SENT	
2	CASINO MAURITIUS LIMITED	GAMING HOUSE	NOV 2018	0	SENT	

A.5.2 Sending Failed



Sending Failed

Your sending request has been unsuccessful due to some errors. Please try sending again







In this case the OK button has to be clicked so as to be able to send the application. In case of issue please contact helpdesk.

A.6 The Home Screen




After the file has been completed, same could be viewed under list of previous returns with status complete.

List of previous declarations

Export to: Search:





Job No	Company Name	Operator	Tax Period	Tax Payable	Status	Action
20	CASINO	CASINO	SEPT 2018	117,000	COMPLETE	  
20	CASINO	CASINO	OCT 2018	1,000,000	COMPLETE	  

The file can be edited, deleted or sent by clicking on the required action button.

-  1. Edit: The application can be edited.
-  2. Delete: The incomplete or complete application can be deleted.
-  3. Send: The application can be sent.

Acknowledgement

After MRA has sent the acknowledgement for a specific return, the status will change to Acknowledged.



Job No	Company Name	Operator	Tax Period	Tax Payable	Status	Action
		CASINO	SEPT 2018	100,000	INCOMPLETE	 
		CASINO	OCT 2018	1,000,000	ACKNOWLEDGED	 

To view the acknowledged message click on the View Acknowledgement button.



View Acknowledgement.

Searching for a specific Tax on Winnings Return

Job No	Company Name	Operator	Tax Period	Tax Payable	Status	Action
2018101100002MNSTESTCO	CASINO DE MAURICE LTD	CASINO	SEPT 2018	100,000	INCOMPLETE	 

To search a specific return either enter the Job No, Company Name, operator, Tax Period, Tax Payable or status in the Search box.