

<p>GUIDE TO CNP USERS</p> <p>FOR E-FILING AND E-PAYMENT OF NPF AND NSF CONTRIBUTIONS AND TRAINING LEVY</p>
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1. PROVISIONS OF THE LAW

Regulation 5 (4) of the National Pensions (Collection of Contributions) Regulations 1978, as amended by Government Notice No. 102 of 2002, provides that where, on and after 1<sup>st</sup> July 2002, an employer has 50 or more insured persons in his employ, he shall:-

- (a) forthwith notify the Ministry of the number of insured persons in his employ and furnish to the Ministry their National Identity Numbers and full names;
- (b) pay the contributions and submit the monthly return electronically through the Contributions Network Project (CNP)

2. NPF EMPLOYER'S REGISTRATION NUMBER AND NATIONAL IDENTITY NUMBER

With the e-filing and payment of NPF & NSF contributions and Training levy, the Ministry of Social Security will maintain an account in respect of each employer remitting the contributions and the levy and a separate account for each of his employees in respect of whom payment of contributions are effected. For this purpose, the identification number of the employer will be the NPF Employer's Registration Number whereas the identification number of the employee will be the National Identity Number. Where an employee, who is an expatriate, is not eligible to have a National Identity Number, a Social Security Number made up of 14 characters, will be allocated by the Ministry and used instead. It is to be noted that the PAYE Employer's Registration Number is the same as the NPF Employer' Registration Number.

3. THE E-FILING SYSTEM

- 3.1 The electronic system does not allow an employer to file a return for NPF and NSF contributions and IVTB levy without his NPF Employer's Registration Number or the National Identity Numbers of his employees.
- 3.2 It is, therefore, imperative that an employer ensures, in due time, that each of his employees, in respect of whom contributions are payable, has his National Identity Number and that it is the correct National Identity Number allocated to him. In this connection, the Ministry of Social Security has set up a Help Desk for e-filing of return to assist employers who will be using the electronic system.
- 3.3 As regards new employees coming on payroll of the employer and in respect of whom contributions are payable, the CNP user should , before the end of the month in respect of which contributions are payable,
- (a) send the employee details through the MNS front-end software by using the menu "Send employee details to NPF"; and
  - (b) in case message "National ID is invalid" is displayed, communicate to the Help Desk the full name, date of Birth and the invalid National Identity Number, either through the MNS Memo Text Service of the front-end software, or by e-mail/fax/ phone. The Help Desk will ensure that the correct National Identity Number of the New employee is communicated to the employer within 2 days of the date of receipt of the communication from him.
- 3.4 The procedures to obtain a correct National Identity Number of an employee should be strictly followed. It would, therefore, not be a valid reason to contend that you are unable to file a return electronically on grounds that the National Identity Number of an employee is not available or is incorrect.
- 3.5 The employer's and employee's contributions shall, in relation to NPF, be calculated separately for each employee by applying the appropriate percentage specified in the first Schedule to the Act and each amount so calculated shall be rounded to the next rupee except that any fraction of a rupee which is less than fifty cents shall be disregarded.
- 3.6 The contributions in respect of NSF for each employee shall be calculated in accordance with section 5 (b) of the Act and the contribution so calculated shall be rounded to the next rupee except that any fraction of a rupee which is less than fifty cents shall be disregarded.
- 3.7 In relation to training levy, the total amount of the basic wage or salary and the total amount of levy shall exclude any fraction of a rupee.
- 3.8 The maximum remuneration, in respect of which contributions to the NPF and NSF are payable, is subject to revision in July each year.
- 3.9 Any surcharge payable in respect of NPF or NSF contributions or training levy shall exclude any fraction of a rupee
- 3.10 An employer who files monthly returns shall not be required to submit an annual return at the end of the Financial Year in respect of the same period.

4. SUBMISSION OF ADDITIONAL RETURN AND ADJUSTMENTS TO MONTHLY RETURNS ALREADY SUBMITTED

Presently, the system allows the filing of only one electronic return for a month. Where an employer has to submit an additional return or to make adjustments in respect of a return already submitted, he/she will have to do so on Forms provided by the Ministry for this purpose and pay any contributions/surcharge due to the Cash Office..

5. PRESCRIBED TIME LIMIT FOR SUBMISSION OF RETURNS AND FOR EFFECTING PAYMENTS

The time limit for filing electronic returns and effecting electronic payments for NPF/NSF Contributions and IVTB Levy in respect of any one month has been extended to the end of the following month as from 1<sup>st</sup> September 2003 (i.e for returns as from the month of August 2003) as an incentive to employers to join the Contributions Network Project.

Employers are, however, advised that they may file their returns as from the very first day they become due and at the same time instruct their bankers to debit their accounts by the end of the month before 15.00 hours at latest.

For all other employers submitting returns on form format or floppy disks, the prescribed time limit has remained unchanged. That is, the return and payment for any one month should be made not later than 20 days after the end of that month.

Electronic Returns and payments received after the new prescribed time limit shall carry surcharges as per the provisions of the law.

6. CESSATION OF BUSINESS

Section 45 K of the National Pensions Act provides that:-

- (1) where an employer becomes aware that he will cease to carry on any trade, business or occupation, whether voluntarily or otherwise, he shall forthwith give written notice to the Ministry and specify in the notice the date on which the cessation will, or is likely to have effect.
- (2) He shall, not later than 15 days, after the date of cessation
  - (a) submit his monthly return; and
  - (b) pay any contributions or surcharge payable.

7. COMMUNICATION

For any additional information, please do not hesitate to contact our Help Desk on:-

E-mail : msscnp@mail.gov.mu  
Fax : 2110442  
Tel : 2070625 - Ex 1266 & 1665  
2110447

8. PRICING

For pricing, please contact the Mauritius Network Services Ltd., the network service provider for the project.

Customer Care

Tel : 2112477  
Fax : 2112414  
E-mail : customer.service@mns.intnet.mu  
Contact Person : Miss Sindhee VEEREN