

**PAY AS YOU EARN (PAYE)****Employee Declaration Form (EDF)***(Section 95 of the Income Tax Act)***In respect of income year 1 July 2008 to  
30 June 2009****MAURITIUS REVENUE AUTHORITY**

Applicable to an Employee who is entitled to income exemption threshold mentioned in section 3 below and who wishes to have such income exemption threshold taken into account for the purpose of PAYE.

- **The Employee should fill in and submit this form to his Employer.**
- If an Employee has more than one Employer at any one time, the form should be submitted to only ONE of his Employers.
- Where in the income year ending 30 June 2009 an employee is entitled to another Category of income exemption threshold for that income year, he may submit to his employer a fresh EDF claiming therein the new Category of income exemption threshold to which he is entitled.

**Please read the Notes on the Copy of the EDF before you fill in this form**

<b>1</b>	<b>Employee's Identification</b>	
	Title	<input type="text"/>
	Surname	<input type="text"/>
	Other Names	<input type="text"/>
	Residential Address	<input type="text"/>
	National Identity Card Number	<input type="text"/>
	Tax Account Number (TAN)	<input type="text"/>
Identification Number of Non-Government Employee in Employer's payroll (if known)	.....	
Pension Number (if known - applicable to Government Pensioners)	.....	

<b>2</b>	<b>Name of Employer</b> .....
Div / Paysite Code	<input type="text"/> (Applicable to Government Employees)

<b>3</b>	<b>Entitlement to Income Exemption Threshold</b>	Tick (✓) <b>only one</b> box
3.1	An employee with <u>no</u> dependent (Category A) - Rs. 240,000	<input type="checkbox"/>
3.2	An employee with <u>one</u> dependent* (Category B) - Rs. 350,000	<input type="checkbox"/>
3.3	An employee with <u>two</u> dependents* (Category C) - Rs. 410,000	<input type="checkbox"/>
3.4	An employee with <u>three</u> dependents* (Category D) - Rs. 450,000	<input type="checkbox"/>
3.5	A retired person with <u>no</u> dependent (Category E) - Rs. 285,000	<input type="checkbox"/>
3.6	A retired person with <u>one</u> dependent* (Category F) - Rs. 395,000	<input type="checkbox"/>
* Indicate in the space provided below the relationship with each dependent (whether spouse or child) :-		
1.	.....	2. ....
3.	.....	

<b>4</b>	<b>First employment / change in employment</b>
Did you previously submit an EDF to any employer in respect of income year 1 July 2008 to 30 June 2009? Yes <input type="checkbox"/> No <input type="checkbox"/>	

<b>5</b>	<b>Declaration</b>
I ..... (full name of signatory in BLOCK LETTERS)	
do hereby declare that I am employed by the employer named at section 2 above and that the information I have given on this form is true and correct.	
Date .....	Signature .....

Any employee who submits to his employer an Employee Declaration Form which is incorrect shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5000 rupees and to imprisonment for a term not exceeding 6 months.

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30 June 2009****MAURITIUS REVENUE AUTHORITY****3 Entitlement to Income Exemption Threshold**Tick (✓) **only one** box

3.1	An employee with <u>no</u> dependent (Category A)	-	Rs. 240,000	<input type="checkbox"/>
3.2	An employee with <u>one</u> dependent* (Category B)	-	Rs. 350,000	<input type="checkbox"/>
3.3	An employee with <u>two</u> dependents* (Category C)	-	Rs. 410,000	<input type="checkbox"/>
3.4	An employee with <u>three</u> dependents* (Category D)	-	Rs. 450,000	<input type="checkbox"/>
3.5	A retired person with <u>no</u> dependent (Category E)	-	Rs. 285,000	<input type="checkbox"/>
3.6	A retired person with <u>one</u> dependent* (Category F)	-	Rs. 395,000	<input type="checkbox"/>

\* Indicate in the space provided below the relationship with each dependent (whether spouse or child) :-

1. .... 2. .... 3. ....

**NOTES**

- 1 **Employee's Identification – Title** Write MR., MRS., MISS, MRS. WW., DR., DR. (MRS.), SIR, HON., etc. as appropriate.
- 2 **Name of Employer** If you are a Government employee write the name of your Ministry/Department/Division and the "Div/Paysite Code" which is found on your payslip below the word "PAYSLIP". Always use the latest payslip for that purpose.
- 3 Only an employee who is resident in Mauritius in the income year ending 30 June 2009 is entitled to claim an income exemption threshold.
- 4 Where in an income year, a person claims an income exemption threshold in respect of Category B, Category C, Category D or Category F, the spouse of that person is entitled to claim in that income year an income exemption threshold only in respect of Category A or Category E, whichever is applicable.
- 5 An employee is not entitled to claim for the income year ending 30 June 2009 an income exemption threshold in respect of -
  - (a) Category B or Category F, if the net income and exempt income of his dependent in that income year exceeds 110,000 rupees;
  - (b) Category C, if the net income and exempt income of his second dependent in that income year exceeds 60,000 rupees;
  - (c) Category D, if the net income and exempt income of his third dependent in that income year exceeds 40,000 rupees.
- 6 "Dependent" means either a spouse, child under the age of 18 or a child over the age of 18 and who is pursuing full-time education or training or who cannot earn a living because of a physical or mental disability.
- 7 "Child" means
  - (a) an unmarried child, stepchild or adopted child of a person;
  - (b) an unmarried child whose guardianship or custody is entrusted to the person by virtue of any other enactment or of an order of a court of competent jurisdiction;
  - (c) an unmarried child placed in foster care of the person by virtue of an order of a court of competent jurisdiction.

8. "Retired person" means a person who attains the age of 60 at any time prior to the first day of July of an income year and who, during the income year, is not in receipt of any business income or emoluments other than retirement pension.
9. "Exempt income" includes:
- (a) Any rent allowance payable to a person appointed to an office in the Police Force/the Fire Services/the Forests Division of the Ministry of Agriculture and Natural Resources/the Prisons and Industrial School Service/the Ministry of Fisheries/the Department of Civil Aviation/the Fire Unit of the Mauritius Marine Authority.
  - (b) Any housing allowance not exceeding 100 rupees per month payable by an employer to an employee under any enactment or by virtue of an award made under an enactment.
  - (c) Any transport allowance payable by an employer by virtue of the terms and conditions of service equivalent to -
    - (i) the return bus fare between residence and place of work;
    - (ii) petrol allowance, commuted travelling allowance and travel grant payable by the Government of Mauritius and the local authority to their employees; or
    - (iii) the actual petrol or travelling allowance paid or 25 per cent of the monthly basic salary up to a maximum of 8,480 rupees, whichever is the lesser, provided that the employee makes use of a private car registered in his own name for attending duty and for the performance of the duties of his office or employment.
  - (d) Passage benefits provided under a contract of employment not exceeding 6 per cent of the basic salary.
  - (e) Dividends -
    - (i) paid by a company resident in Mauritius; or
    - (ii) paid by a co-operative society registered under the Co-operative Societies Act.
  - (f) Income derived by any person in the form of maintenance allowance or other benefit provided in respect of his attendance at a university, college, school or other educational institution in terms of a scholarship, bursary, exhibition or other education award.