



**SPECIFICATIONS/FORMAT FOR FILE USED FOR: Return of Employees – Income Tax Regulations 2006**

1. Format for EXCEL FILE. (Template of file and specifications/format are available on MRA Website - <http://mra.gov.mu/>. **Do not delete any column**).
2. File name must be of 13 characters long in the following format XXXXXXXX\_YYYY where:  
 XXXXXXXX: PAYE Employer Registration Number  
 YYYY: Exceptionally, for the six months ended 31 December 2009, insert 1209. Otherwise insert the income year to which the return relates e.g. for the income year 2010, YYYY=2010
3. Employee details should correspond with those of the “Statement of Emoluments and Tax Deduction” given by the employer to the employee.
4. File content must be as detailed below:

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
<b>Employer Details</b>					
PAYE Employer Registration Number	Character	8	Yes	This is the Employer Registration Number.	It consists of numbers 0 to 9 only. Left aligned. Formatted as text.
Name of Employer	Character	50	Yes	This is the Full Name of the Employer.	It must consist of valid letters and numbers only. Left aligned. Characters allowed A to Z a to z 0 to 9 , ' ,
BRN	Character	14	No	This is the Business Registration Number of the Employer.	Left aligned.
Tax Account Number	Character	8	Yes	This is the Tax Account Number of the Employer.	It consists of numbers 0 to 9 only and its length is 8. Left aligned.
Income Year	Number	4	Yes	This is the Income Year for which Return of employees will be submitted. Exceptionally, for the six months ended 31 December 2009, insert 1209. Otherwise insert the income year to which the return relates e.g. for the income year 2010, YYYY=2010	It consists of numbers 0 to 9 only and its length is 4. Left aligned.



Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Total PAYE	Number	16	Yes	This is the total amount of PAYE withheld by the Employer for the Income Year Specified	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789 Amount should correspond with the total PAYE remitted to MRA, the total PAYE of the "Employee Details" below for the corresponding income year.
Name of Declarant	Character	50	Yes	Name of Declarant submitting the Return	It must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 , ' Left aligned.
<b>Employee Details</b>					
Employee TAN	Character	8	Yes	This is the Tax Account Number of the Employee	It consists of numbers 0 to 9 only and its length is 8. Each employee on this list should have a TAN which has been previously confirmed by MRA. The TAN for each employee should correspond with that of the "Statement of Emoluments and Tax Deduction" given by the employer to the employee. Left aligned.
Employee NID	Character	14	No	This is the National Identity Card Number of the Employee.	It must consist of valid letters and numbers only and must be 14 characters long. Characters allowed A to Z, a to z and 0 to 9 only Left aligned.
Surname	Character	50	Yes	This is the Surname of the Employee.	It must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 , ' Left aligned.
Other Names	Character	50	Yes	This is the Forename of the Employee.	It must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 , '



Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Salary/Wages/Allowances/Bonus (Rs)	Number	16	Yes	This is the total amount consisting of the following: <ul style="list-style-type: none"> <li>- Salary, Wages, Leave Pay, Fee, Overtime Pay, Perquisite, Allowance, Gratuity, Commission or other reward or remuneration</li> <li>- Bonus including end-of-year Bonus</li> <li>- Rent or Housing Allowance</li> <li>- Any other Allowance or sum by whatever name called</li> </ul>	Optional where "Retirement Pension/Annuity" is not nil. Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Entertainment Allowance (Rs)	Number	16	No	This refers to entertainment allowance.	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Transport/Travelling Allowance/Reimbursement of Travelling Expenses (Rs)	Number	16	No	This amount consists of: <ul style="list-style-type: none"> <li>- Transport, Travelling, Petrol or Driver's Allowance, Travel Grant, Commuted Travelling Allowance</li> <li>- Reimbursement of Travelling Expenses</li> </ul>	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Reimbursement of Other Expenses (Rs)	Number	16	No	This amount comprises of: <ul style="list-style-type: none"> <li>- Reimbursement of the Cost or Payment of Personal and Private Expenses</li> <li>- Reimbursement of the Cost or Payment of Passages by sea, air or land between Mauritius and another country on behalf of the employee, his spouse and dependents</li> </ul>	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Car Benefit (Rs)	Number	16	No	This is the amount of Fringe Benefits pertaining to Car Benefit only.	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
House Benefit (Rs)	Number	16	No	This is the amount of Fringe Benefits pertaining to House Benefit only.	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Tax Benefit (Rs)	Number	16	No	This is the amount of Fringe Benefits	Amount should contain no decimal places



Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
				pertaining to Tax Benefit only.	with no separator E.g. An amount should appear as 123456789
Other Benefit (Rs)	Number	16	No	This is the amount of Fringe Benefits pertaining to other benefits, excluding Car Benefit, House Benefit and Tax Benefit.	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Lump sum (Rs)	Number	16	No	This represents: - Lump Sum by way of commutation of Pension, Death Gratuity, Consolidated Compensation for Death or Injury, Retiring Allowance, Severance Allowance, Compensation for Loss of Office, Superannuation	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Retirement Pension/Annuity (Rs)	Number	16	No	This consists of: - Retirement Pension, Annuity or Other Reward	Mandatory where "Salary/Wages/Allowances/Bonus" is nil. Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Exempt Emoluments (Rs)	Number	16	No	This is the Exempt income in accordance with Sub-Part A of Part II of the Second Schedule to the Act.	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
EDF Declaration (Rs)	Number	16	No	This is the amount of Income Exemption Threshold claimed in the Employee Declaration Form.	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
PAYE Withheld (Rs)	Number	16	No	This is the total amount of tax withheld and remitted to the Mauritius Revenue Authority, if any, on behalf of the Employee.	Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789

5. The file should be sent through Internet to the following email account: [paye@mra.mu](mailto:paye@mra.mu)