



CSV file layout for Annual Return of Employees

July 2017

MNS	ROEA	V1.0
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Employer Registration Number (ERN)	Business Registration Number (BRN)	Employer Name	Income Year	Total PAYE Withheld	Telephone Number	Mobile Number	Name of Declarant	Email Address
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12345678	C12345678	TEST COMPANY LTD	2017	2000	4016800	54016800	Mr John James	test@mns.mu
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Employee TAN	Employee NID	Surname of employee	Other Names of employee	Salary/Wages/Allowances/Bonus (MUR)	Entertainment Allowance (MUR)	Transport/Travelling Allowance / Reimbursement or Travelling Expenses (MUR)	Reimbursement of Other Expenses (MUR)	Car Benefit (MUR)	House Benefit (MUR)	Tax Benefit (MUR)	Other Benefit (MUR)	Lump sum (MUR)	Retirement Pension / Annuity (MUR)	Exempt Emoluments (MUR)	Income Exemption Threshold (IET) (MUR)	Additional Exemption for Children pursuing Undergraduate Course (MUR)	Interest Relief on Secured Housing Loan (MUR)	Relief for Medical insurance premium or contr. for approved provident fund (MUR)	PAYE Withheld (MUR)
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10022755	F2103593002082	JAMES	MICHAEL	300000	0	60000	0	0	0	0	0	0	0	0	2250	0	0	3000	2000
10043701	F231151180990C	NORA	DORIS	350000	0	40000	0	0	0	0	0	0	0	0	4250	0	0	0	1200

Information to be provided in csv files should be as follows:-

Line 1 and 2 should be exactly as indicated below.

Line 1 - Column labels

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Line 2 - Column labels

Employer Registration Number (ERN)	Business Registration Number (BRN)	Employer Name	Income Year	Total PAYE Withheld	Telephone Number	Mobile Number	Name of Declarant	Email Address
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Line 3 – Header information such as Employer Registration No. (ERN.), Employer Registration Number (BRN), Employer Name, Income, Total PAYE Withheld Telephone Number, Mobile Number, Name of Declarant, Email address

12345678	C12345678	TEST COMPANY LTD	2017	4016800	54016800	Mr John James	test@mns.mu
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Line 4 – Employee details column labels

Employee TAN	Employee NID	Surname of employee	Other Names of employee	Salary/Wages/Allowances/Bonus (MUR)	Entertainment Allowance (MUR)	Transport /Travelling Allowance/ Reimbursement or Travelling Expenses (MUR)	Reimbursement of Other Expenses (MUR)	Car Benefit (MUR)	House Benefit (MUR)	Tax Benefit (MUR)	Other Benefit (MUR)	Lump sum (MUR)	Retirement Pension / Annuity (MUR)	Exempt Emoluments (MUR)	Income Exemption Threshold (IET) (MUR)	Additional Exemption for Children pursuing Undergraduate Course (MUR)	Interest Relief on Secured Housing Loan (MUR)	Relief for Medical insurance premium or contr. for approved provident fund (MUR)	PAYE Withheld (MUR)
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Line 5 – Employee TAN, Employee NID, Surname of Employee, Other Names of Employee, Salary/Wages/Allowances/Bonus, Entertainment allowance, Transport/Travelling Allowance/ Reimbursement or Travelling Expenses, Reimbursement of Other Expenses, Car Benefit, House Benefit, Tax Benefit, Other Benefit, Lump sum, Retirement Pension/Annuity, Exempt Emoluments, Income Exemption Threshold (IET), Additional exemption for Children pursuing Undergraduate Course, Interest Relief on Secured Housing Loan, Relief for Medical insurance premium or contr. For approved provident fund, PAYE Withheld

10022755	F2103593002082	JAMES	MICHAEL	300000	0	60000	0	0	0	0	0	0	0	0	225000	0	0	3000	2000
10043701	F231151180990C	NORA	DORIS	350000	0	40000	0	0	0	0	0	0	0	0	425000	0	0	0	1200

SPECIFICATIONS/FORMAT FOR FILE USED FOR: Annual Return of Employees

<i>Field</i>	<i>Data type</i>	<i>Width</i>	<i>Mandatory (Yes/No)</i>	<i>Description of field</i>	<i>Remark</i>
Source	Character	3	Yes	It will contain the value MRA or MNS	
Statement Type	Character	6	Yes	It will contain the value ROE	
Template Version	Character	5	Yes	It will contain the value V1.0	
Employer Details:					
Employer Registration Number (ERN)	Character	8	Yes	The Employer Registration Number should be inserted.	It consists of numbers 0 to 9 only. Left aligned. Formatted as text.
Business Registration Number (BRN)	Character	14	No	This is the BRN of the Employer.	Characters allowed A to Z & 0 to 9.
Employer Name	Character	105	Yes	The Full Name of the Employer should be inserted.	It consists of valid letters and numbers only. Left aligned. Characters allowed A to Z a to z 0 to 9 , ' ,
Income Year	Number	4	Yes	The Income Year for which Return of employees is submitted should be inserted.	It consists of numbers 0 to 9 only and its length is 4. Left aligned. Format is YYYY.
Total PAYE Withheld	Number	20	Yes	The total amount of PAYE withheld by the Employer for the Income Year	Mandatory. Amount should be ≥ 0 and must not contain decimal places or separator, E.g. An amount should appear as

<i>Field</i>	<i>Data type</i>	<i>Width</i>	<i>Mandatory (Yes/No)</i>	<i>Description of field</i>	<i>Remark</i>
				Specified should be inserted.	123456789 Amount should correspond with the total PAYE remitted to MRA, the total PAYE of the “Employee Details” below for the corresponding income year.
Telephone Number	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	Number	8	Yes (If Telephone Number is Null)	Mobile Number	Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5.
Name of Declarant	Character	50	Yes	Name of Declarant submitting the Return.	It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 , ' Left aligned.
E-mail Address	Character	50	Yes	Email address	It must consist of a valid email address
Employee Details:					
Employee TAN	Character	8	Yes (If NID is null)	The Tax Account Number of the Employee should be inserted	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.
NID	Character	14	Yes (If TAN is null)	This is the employee NID if Mauritian Citizen, else Other ID which is the 14 digit number issued by Government of Mauritius to a non-citizen.	It consists 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 of Employee	Character	50	Yes	The Surname of the Employee should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 , ' Left aligned.
Other Names of Employee	Character	50	Yes	The Forename of the Employee should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 , ' Left aligned
Salary/Wages/Allowances/Bo nus (Rs)	Number	16	No	The total amount consisting of the following should be input: - Salary,	Optional where “Retirement Pension/Annuity” is not nil. Amount should not contain decimal places or separator E.g.

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<i>Field</i>	<i>Data type</i>	<i>Width</i>	<i>Mandatory (Yes/No)</i>	<i>Description of field</i>	<i>Remark</i>
				Wages, Leave Pay, Fee, Overtime Pay, Perquisite, Allowance, Gratuity, Commission or other reward or remuneration - Bonus including end-of-year Bonus - Rent or Housing Allowance - Any other Allowance or sum by whatever name called	An amount should appear as 123456789
Entertainment Allowance (Rs)	Number	16	No	Amount of entertainment allowance should be input.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Transport/Travelling Allowance/ Reimbursement or Travelling Expenses (Rs)	Number	16	No	Amount consists of: - Transport, Travelling, Petrol or Driver's Allowance, Travel Grant, Commuted Travelling Allowance - Reimbursement of Travelling Expenses	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Reimbursement of Other Expenses (Rs)	Number	16	No	This amount comprises of: - Reimbursement of the Cost or Payment of Personal and Private Expenses - 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	Amount should not contain decimal places or 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 not contain decimal places or separator E.g. An amount should appear as 123456789
House Benefit (Rs)	Number	16	No	The amount of Fringe Benefits pertaining to House Benefit only should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Tax Benefit (Rs)	Number	16	No	The amount of Fringe Benefits pertaining to Tax Benefit only should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Other Benefit (Rs)	Number	16	No	The amount of Fringe Benefits pertaining to other benefits, excluding Car Benefit, House Benefit and Tax Benefit should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Lump sum (Rs)	Number	16	No	This represents: - Lump Sum by way of	Amount should not contain decimal places or separator E.g.

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<i>Field</i>	<i>Data type</i>	<i>Width</i>	<i>Mandatory (Yes/No)</i>	<i>Description of field</i>	<i>Remark</i>
				commutation of Pension, Death Gratuity, Consolidated Compensation for Death or Injury, Retiring Allowance, Severance Allowance, Compensation for Loss of Office, Superannuation	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	Exempt income in accordance with SubPart A of Part II of the Second Schedule to the Act should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789.
Income Exemption Threshold (IET) Rs	Number	16	No	Amount of Income Exemption Threshold claimed in the Employee Declaration Form should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Additional Exemption for Children pursuing Undergraduate Course (Rs)	Number	16	No	Amount of Additional Exemption claimed in the Employee Declaration Form in respect of Children pursuing Undergraduate Course should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Interest Relief on Secured Housing Loan (Rs)	Number	16	No	The amount of Interest Relief on Secured Housing Loan claimed in the Employee Declaration Form should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Relief for Medical insurance premium or contr. for approved provident fund (Rs)	Number	16	No	The total amount of Relief for Medical insurance premium or contribution to approved provident fund claimed in the Employee Declaration Form should be inserted.	Amount should not contain decimal places or separator, E.g. An amount should appear as 123456789
PAYE Withheld	Number	16	Yes	The total amount of tax withheld and remitted to the Mauritius Revenue Authority, if any, on behalf of the Employee should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789

Note: Commas and special characters such as (&,"', ` , >, <) are not allowed in any columns.

Notes on Import of Annual Return of Employees details

1. A csv format file has been designed for the uploading of Employee Return details. Refer to format above (applicable as from Income Year 2017).
2. Employer/Employee details with rows and columns as specified above can be created/exported in an excel file and saved as a comma separated value (csv) file.
3. User will have to upload csv file using Import facility available under Utilities Menu. If option is not available, system administrator will have to grant access.
4. If file contains errors, user will have to correct the errors in the csv file and re-import.
5. If NO errors are found in the file, the system will provide a button to allow the user to retrieve the return created by the system.
6. Maintenance of employee details (Update and Delete only) can also be done in the return itself.
7. In case return has already been created for Year 2017, system will not allow user to import another csv file for Year 2017.
8. Return will have to be deleted first and new or updated csv file re-imported