



CSV file layout for TDS Detail return (V3 – Applicable as from Tax Period August 2018)

September 2018

MNS	TDSN	V1.0					
Payer Tax Account Number (TAN)	Payer Business Registration Number (BRN)	Payer Name	Tax Period	Telephone Number	Mobile Number	Name of Declarant	Email Address
<i>Insert TAN of the Payer here</i>	<i>Insert BRN of the Payer Here</i>	<i>Insert Full Name of the Payer Here</i>	<i>YYMM</i>	<i>Insert Telephone Number Here</i>	<i>Insert Mobile Number Here</i>	<i>Insert Name of Declarant Here</i>	<i>Insert Email Address Here</i>
Payee Surname	Payee Other Names	NID/Other ID of Payee	Payee TAN	Payee BRN	Nature of Payment	Gross amount paid or credited (before deduction of tax) (MUR)	Tax deducted and remitted to MRA (MUR)

<p><i>Insert Surname of the Payee here</i></p>	<p><i>Insert other names of Payee here</i></p>	<p><i>Insert NID of Payee if resident, else other ID for non-resident</i></p>	<p><i>Insert TAN of Payee here</i></p>	<p><i>Possible values for nature of payment are</i></p> <ol style="list-style-type: none"> <i>1. Royalties</i> <i>2. Rent – Payments to a resident</i> <i>14. Rent – Payments to a non-resident</i> <i>3. Payments to contractors/sub-contractors</i> <i>4. Payments to architects, engineers, land surveyors, project managers, property valuers and quantity surveyors</i> <i>5. Payment to attorneys/solicitors, barristers and legal consultants</i> <i>6. Payments to medical service providers</i> <i>7. Payments made by Ministries, Government departments, Local Authorities, Statutory Bodies or Rodrigues Regional Assembly for the procurement of goods and services</i> <i>8. Payment of rent by tour operators, travel agents and estate agents in respect of board and lodging</i> <i>9. Payments to a non-resident for services rendered in Mauritius</i> <i>10. Payments made as management fees payable to an individual</i> <i>11. Payments made to a non-resident entertainer or sportsperson</i> <i>12. Payments to accountant/accounting firm and tax adviser or his</i> 	<p><i>This is the gross amount paid or credited (before deduction of tax) to the Payee</i></p>	<p><i>This is the amount of tax deducted and remitted to the MRA</i></p>
--	--	---	--	---	--	--



CSV file layout for TDS Detail return (V3 – Applicable as from Tax Period August 2018)

September 2018

					<i>representative</i> 13. Commission		
--	--	--	--	--	---	--	--



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

MNS	TDSN	V1.0
-----	------	------

Line 2 - Column labels

Payer Tax Account Number (TAN)	Payer Business Registration Number (BRN)	Payer Name	Tax Period	Telephone Number	Mobile Number	Name of Declarant	Email Address
--------------------------------	--	------------	------------	------------------	---------------	-------------------	---------------

Line 3 – Header information such as Payer TAN No., Payer BRN No., Full Name of Payer, Tax Period, Telephone Number, Mobile Number, Name of Declarant, Email address

<i>Insert TAN of the Payer here</i>	<i>Insert BRN of the Payer Here</i>	<i>Insert Full Name of the Payer Here</i>	<i>Insert Tax Period here - YYMM</i>	<i>Insert Telephone Number Here</i>	<i>Insert Mobile Number Here</i>	<i>Insert Name of Declarant Here</i>	<i>Insert Email Address Here</i>
-------------------------------------	-------------------------------------	---	--------------------------------------	-------------------------------------	----------------------------------	--------------------------------------	----------------------------------

Line 3 – Description of each columns

	Column	Max. width	Mandatory	Validations
1.	Payer TAN No.	10	Yes (if BRN is null)	Numbers 0 to 9 only
2.	Payer BRN No.	20	No (if TAN is null)	1. Characters allowed A to Z & 0 to 9. 2. Must start with F, C, I, P followed by 8 numbers
3.	Payer Full Name	105	Yes	Characters allowed are A to Z a to z 0 to 9
4.	Tax Period	6	Yes	Format YYMM (e.g 1607 for 201607)
5	Telephone Number	7	Yes if Mobile Number NOT provided	Numbers allowed 0 to 9. Must be of 7 characters only
6	Mobile Number	8	Yes if Telephone Number NOT provided	Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5.
7	Name of Declarant	50	Yes	Characters allowed A to Z & 0 to 9.
8	Email Address	50	Yes	It must consist of a valid email address

Line 4 - Column labels

Payee Surname	Payee Other Names	NID/Other ID of Payee	Payee TAN	Payee BRN	Nature of Payment	Gross amount paid or credited (before deduction of tax) (MUR)	Tax deducted and remitted to MRA (MUR)
---------------	-------------------	-----------------------	-----------	-----------	-------------------	---	--

Line 5 up to end of file - Detail information

	Column	Max. width	Mandatory	Remarks
1	Payee Surname	80	Yes	Surname of payee Characters allowed A to Z.
2	Payee Other Names	80	No	Other Names of payee Characters allowed A to Z.
3	NID/Other ID of payee	14	Yes (if TAN and BRN have not been provided)	NID no. of payee if resident else Other ID for non-resident. Characters allowed A to Z & 0 to 9. Valid NID nos. should be provided for Residents.
4	Payee TAN	8	Yes (if NID/Other ID and BRN have not been provided)	TAN no. of payee Numbers only 0 to 9 allowed. Should be a valid TAN.
5	Payee BRN	20	Yes (if NID/Other ID and TAN have not been provided)	BRN no. of payee Numbers only 0 to 9 allowed. Must start with F, C, I, P followed by 8 numbers.
6	Nature of Payment	3	Yes	The Nature of Payment for the payee should be unique for each TAN/BRN/NID. Possible values:- (1-14) 1. Royalties 2. Rent – Payments to a resident 14. Rent – Payments to a non-resident 3. Payments to contractors/sub-contractors 4. Payments to architects, engineers, land surveyors, project managers, property valuers and quantity surveyors 5. Payment to attorneys/solicitors, barristers and legal consultants



CSV file layout for TDS Detail return (V3 – Applicable as from Tax Period August 2018)

September 2018

				<p>6. Payments to medical service providers 7. Payments made by Ministries, Government departments, Local Authorities, Statutory Bodies, or Rodrigues Regional Assembly for the procurement of goods and services 8. Payments of rent by tour operators, travel agents and estate agents in respect of board and lodging 9. Payments to a non-resident for services rendered in Mauritius 10. Payments made as management fees payable to an individual 11. Payments made to a non-resident entertainer or sportsperson 12. Payments to accountant/accounting firm and tax adviser or his representative 13. Commission</p>
6	Gross Amount	16	Y – Format 9999999999999999	<p>Gross Amount paid or credited (before deduction of tax) to the Payee. Numbers only 0 to 9 allowed. Should be > 0. No decimal allowed</p>
	Tax Deducted	10	Y- Format 9999999999	<p>Amount of tax deducted and remitted to MRA Numbers allowed 0 to 9 only Should be > 0. Should be <= Gross amount paid or credited (before deduction of tax) No decimal allowed</p>

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

Notes on Import of TDS Non-Interest return details

1. A csv format file has been designed for the uploading of TDS Non-Interest details. Refer to format above.
2. Payer/Payee 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 payee details can also be done in the return itself.
7. User will have to insert payment details before user can submit return to MRA.
8. User can import more than one file for same company/tax period, provided that the previous return for same company/tax period has already been Sent.



Sample file should be as follows:-

MNS,TDSN,V1.0

Payer Tax Account Number (TAN) ,Payer Business Registration Number (BRN),Payer Name,Tax Period,Telephone Number,Mobile Number,Name of Declarant,Email Address

20057841,C9788661,LTP COMPANY TWO,1610,4198989,57676767,John,test@mns.mu

Payee Surname,Payee Other Names,NID/Other ID of Payee,Payee TAN,Payee BRN,Nature of Payment,Gross amount paid or credited (before deduction of tax) (MUR),Tax deducted and remitted to MRA (MUR)

AISHA,MARY,P111181150109B,12345676,,2,100,50