



CSV file layout for Annual Return of Employees (Income Year 2021 onwards)

July 2021

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	2021	23200	4016800	54016800	Mr John James	test@mns.mu
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Employee ID	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)	Total deductions claimed in EDF	PAYE For Income Tax (MUR)	PAYE for Solidarity Levy (MUR)
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F2103593 002082	JAMES	MICHAEL	300000	0	60000	0	0	0	0	0	0	0	0	2250	10000	2000
F2311511 80990C	NORA	DORIS	350000	0	40000	0	0	0	0	0	0	0	0	4250	10000	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	2019	100000	4016800	54016800	Mr John James	test@mns.mu
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Line 4 – Employee details column labels

Employee ID	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)	Total deductions claimed in EDF	PAYE for Income Tax (MUR)	PAYE for Solidarity Levy (MUR)
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Line 5 – Employee ID, 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, Total Deductions claimed in EDF, PAYE for Income Tax, PAYE for Solidarity Levy

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F210359 3002082	JAMES	MICHAEL	300000	0	60000	0	0	0	0	0	0	0	0	0	225000	10000	2000
1089678 9	NORA	DORIS	350000	0	40000	0	0	0	0	0	0	0	0	0	425000	10000	1200
V1378IN D185929	JONES	TOMMY	289000	0	50000	0	0	0	0	0	0	0	0	0	525000	20000	1500

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	9	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	It consists of numbers 0 to 9 only and its length is 4. Left

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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>
				employees is submitted should be inserted.	aligned. Format is YYYY.
Total PAYE Withheld	Number	20	Yes	The sum of total amount of PAYE withheld and Solidarity levy by the Employer for the Income Year Specified should be inserted.	Mandatory. Amount should be ≥ 0 and must not contain decimal places or 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.
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	80	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 ID	Character	14	Yes	This is the Employee ID (i) NIC where the employee is a Mauritian citizen (ii) NCID, where the employee is not a citizen. It is the identification number issued by the Passport and Immigration Office (PIO) (iii) Or any other identification number issued by the Director General	NID – Should be a valid NID. NCID –Should be a valid NCID. TAN – Should be a valid TAN. TAN should be for Individual and should start with (1,7,8)
Surname of Employee	Character	50	Yes	The Surname of the Employee should be	It consists of valid letters and numbers only. Characters

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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>
				inserted.	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/Bonus (Rs)	Number	16	Yes (if Retirement Pension/Annuity is nil)	The total amount consisting of the following should be input: - Salary, 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	Optional where "Retirement Pension/Annuity" is not nil. Amount should not contain decimal places or separator E.g. 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

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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>
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 commutation of Pension, Death Gratuity, Consolidated Compensation for Death or Injury, Retiring Allowance, Severance Allowance, Compensation for Loss of Office, Superannuation	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Retirement Pension/ Annuity (Rs)	Number	16	Yes (if salary is nil)	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.
Total Deductions as per EDF 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
PAYE Withheld for Income Tax	Number	16	Yes	The total amount of tax withheld and remitted as Income Tax 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
PAYE Withheld for Solidarity Levy	Number	16	No	The total amount of tax withheld and remitted for solidarity levy 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 2021).
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 the Year selected, system will not allow user to import another csv file for same year.
8. Return will have to be deleted first and new or updated csv file re-imported.
9. Only one statement can be filed per company per year.