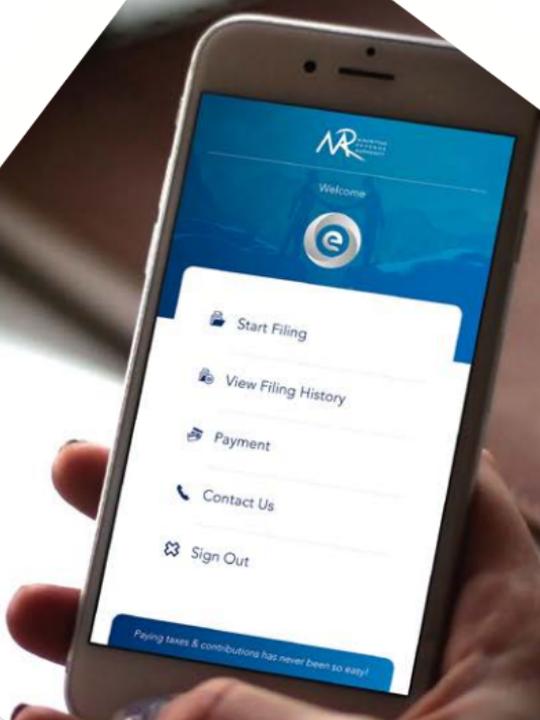


One-Stop Shop

for employers to pay Taxes & National Pension Contributions



Download the app **MR Aeasy** from
Google Play Store or App Store

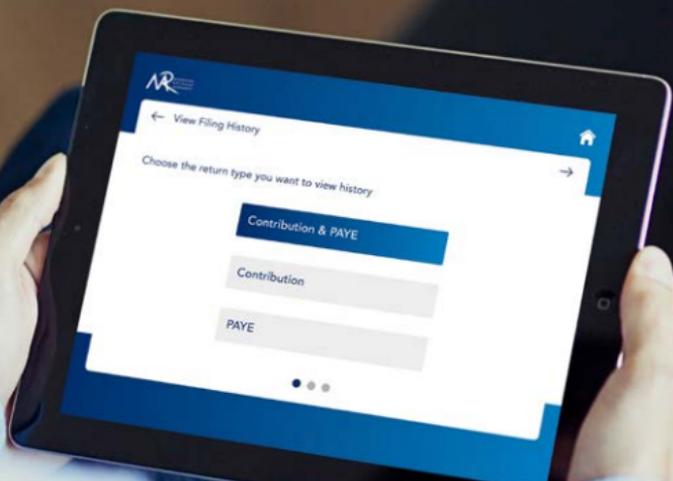


1. As from **1st January 2018**, all contributions payable by employers to the National Pensions Fund (NPF) and the National Savings Fund (NSF), should be paid to the **Mauritius Revenue Authority (MRA)**.
2. MRA has made available on its website: www.mra.mu a **new return** for payment of PAYE, National Pension Contributions, National Savings Fund Contributions and Training (HRDC) Levy.
3. The joint PAYE/NPS return must be submitted electronically on MRA's website.

Employers will have to use their User ID and Password as allocated by the MRA for the filing of monthly PAYE return and Return of Employees (ROE). Employers having household employees should use their Employer Registration Number (ERN) and the same password that they use for the filing of their income tax return.

Those who do not have their User ID and Password should contact the MRA.

4. To facilitate small businesses having less than 10 employees and employers of household employees to pay their contributions on a 24/7 basis, the MRA has developed a mobile app. Employers may download the app **MR Aeasy** from **Google Play Store** or **App Store** as from early January 2018 to file their monthly NPF/NSF returns and pay contributions electronically, from anywhere and at anytime, using their smart devices.





5. For payment of taxes and contributions, the MRA strongly recommends employers to use the MRA Direct Debit to pay their taxes directly from their bank account. Employers should fill-in a direct debit form to avail themselves of that payment facility. The form duly filled in and signed should reach the MRA **at least 15 days** before the due date for payment.

Employers who have access to the system made available by the Mauritius Network Services (MNS) should continue to use that system for submission of returns and payment of taxes and social charges.

6. The MRA has implemented an upfront validation in the electronic system to ensure that an employee's NID and name are correctly written as it appears on the employee's National ID card.

In case of a non-citizen, the identification number (NCID) issued by the Passport and Immigration Office should be used.

7. NPF & NSF contributions should be paid by employers in respect of all their employees, including those working on a part-time basis. Employers must keep a register of employees showing their NIC number, full name as written on the ID card and their address.

8. An individual who employs household employees may file monthly return and pay contributions electronically. Alternatively, he may opt to pay the pension contributions on a yearly basis, together with an annual NPF/NSF return.

9. The MRA will henceforth be responsible for both the collection of NPF & NSF contributions and enforcement of same by way of audits and assessments.

Arrears of contributions may in case of default in payment, be recovered by the MRA using the enforcement actions provided under the Income Tax Act.

10. The MRA has put in place a special desk at the Customer Service Centre to assist employers in fulfilling all their tax obligations. For further information, employers may visit MRA's website: **www.mra.mu** or call on MRA's **hotline 207 6086**.



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