

**PAY AS YOU EARN (PAYE)
Employee Declaration Form (EDF)
In respect of income year 1 July 2023 to 30 June 2024**

• If an Employee has more than one Employer at any one time, the form should be submitted to only **ONE** of his Employers.

Please read the Notes before you fill in this form

1	Employee's Identification
	Title (Mr, Mrs, Miss) <table border="1" style="display:inline-table; width:100px; height:15px; vertical-align: middle;"></table>
	Surname <table border="1" style="display:inline-table; width:700px; height:15px; vertical-align: middle;"></table>
	Other Names <table border="1" style="display:inline-table; width:580px; height:15px; vertical-align: middle;"></table>
	National Identity Card Number/Non-Citizen Identity Card Number <table border="1" style="display:inline-table; width:150px; height:15px; vertical-align: middle;"></table>
	Are you resident in Mauritius? Yes <input type="checkbox"/> No <input type="checkbox"/>

2	Name of Employer
	Div/Paysite Code <table border="1" style="display:inline-table; width:60px; height:15px; vertical-align: middle;"></table> (Applicable to Government Employees) or ERN (Employer Registration Number) <table border="1" style="display:inline-table; width:60px; height:15px; vertical-align: middle;"></table>

3	Reliefs, deductions and allowances	Rs
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3.1	Deduction for dependents	
	No dependent <input type="checkbox"/> -	
	One dependent <input type="checkbox"/> - Rs 110,000	
	Two dependents <input type="checkbox"/> - Rs 190,000	
	Three dependents <input type="checkbox"/> - Rs 275,000	
	Four or more dependents <input type="checkbox"/> - Rs 355,000	
	Enter total deductions

3.2	Additional deduction granted to retired or disabled person	- Rs 50,000
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3.3	Additional deduction in respect of dependent child pursuing undergraduate or postgraduate course																					
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:5%;"></th> <th style="width:30%;">Name of child</th> <th style="width:40%;">Education institution being attended</th> <th style="width:25%;">Additional deduction</th> </tr> </thead> <tbody> <tr><td>1</td><td></td><td></td><td></td></tr> <tr><td>2</td><td></td><td></td><td></td></tr> <tr><td>3</td><td></td><td></td><td></td></tr> <tr><td>4</td><td></td><td></td><td></td></tr> </tbody> </table>		Name of child	Education institution being attended	Additional deduction	1				2				3				4				
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1																						
2																						
3																						
4																						
	Enter total deductions																				

3.4	Interest Relief on secured housing loan
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3.5	Relief for Medical insurance premium or contribution													
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Premium or contribution allowable</th> </tr> </thead> <tbody> <tr><td>Self</td><td></td></tr> <tr><td>First dependent</td><td></td></tr> <tr><td>Second dependent</td><td></td></tr> <tr><td>Third dependent</td><td></td></tr> <tr><td>Fourth or more dependent</td><td></td></tr> </tbody> </table>	Premium or contribution allowable		Self		First dependent		Second dependent		Third dependent		Fourth or more dependent		
Premium or contribution allowable														
Self														
First dependent														
Second dependent														
Third dependent														
Fourth or more dependent														
	Enter total premium												

3.6	Deduction for solar energy investment allowance
3.7	Deduction for household employees (Max Rs 30,000)
3.8	Deduction for rainwater harvesting investment allowance
3.9	Deduction for fast charger investment allowance in respect of electric car
3.10	Deduction for donation to charitable institutions (Max Rs 50,000)
3.11	Deduction for contribution made to approved personal pension schemes (Max Rs 50,000)
3.12	Deduction for investment under Angel Investor Allowance (Max Rs 500,000)
	Total reliefs, deductions and allowances

4	First employment/change in employment
	Have you submitted an EDF to any other employer in respect of income year ending 30 June 2024? Yes <input type="checkbox"/> No <input type="checkbox"/>

5	Declaration
	I.....do hereby declare that I am employed by the employer named at section 2 above and that the information I have given on this form is true and correct.
	Date

Where an employee claims additional reliefs, deductions and allowances under items 3.2, 3.3, 3.4, 3.5, 3.6,3.7,3.8, 3.9, 3.10, 3.11 and 3.12 and it is found that the claim/s is/are unjustified or in excess by more than 10% of the amount to which he is entitled, he shall be liable to a penalty not exceeding 25% of the amount of tax underpaid under PAYE.

NOTES

1. Only an individual who is resident in Mauritius during the income year ending 30 June 2024 is entitled to claim a deduction, additional deduction for dependent child pursuing undergraduate or postgraduate course or relief for interest paid on housing loan.
2. Where for the income year ending 30 June 2024, a person claims deduction for dependents, the spouse of that person is not entitled to claim any deduction for dependents.

3. An individual is not entitled to claim for the income year ending 30 June 2024 deduction for dependents-

- (a) if the net income and exempt income of his dependent exceeds 110,000 rupees;
- (b) if the net income and exempt income of his second dependent exceeds 80,000 rupees;
- (c) if the net income and exempt income of his third dependent exceeds 85,000 rupees;
- (d) if the net income and exempt income of his fourth dependent exceeds 80,000 rupees.

For the purpose of 3 above, in case the dependent in respect of whom a deduction has been claimed includes a bedridden next of kin, the net income and exempt income of that dependent shall exclude the benefits derived by the bedridden next of kin under the National Pensions Act.

The exemption of Rs 325,000 granted to a taxpayer in respect of self has been replaced by a tax rate of 0 percent applicable on the first Rs 390,000 of chargeable income.

“Dependent” means either a spouse, a bedridden next of kin under his care, a child under the age of 18 or a child over the age of 18 and who is pursuing full-time education or training or who cannot earn a living because of a physical or mental disability.

“Bedridden next of kin”, in respect of a person, means the bedridden spouse, father, mother, grandfather, grandmother, brother or sister of that person or of his spouse, provided the bedridden next of kin is -

- (a) eligible to the carer's allowance payable under the National Pensions Act; and
- (b) under the care of that person.

4. “Child” means

- (a) an unmarried child, stepchild or adopted child of a person;
- (b) an unmarried child whose guardianship or custody is entrusted to the person by virtue of any other enactment or of an order of a court of competent jurisdiction;
- (c) an unmarried child placed in foster care of the person by virtue of an order of a court of competent jurisdiction.

5. **“Retired person”** means a person who attains the age of 60 at any time prior to 1 July 2023 and who, during the income year ending 30 June 2024, is not in receipt of any business income or emoluments exceeding Rs 50,000 other than retirement pension.

6. **“Disabled person”** means a person suffering from permanent disablement.

7. Additional deduction in respect of dependent child pursuing undergraduate or postgraduate course

- (a) Where a person has claimed an additional deduction and the dependent is a child pursuing a non-sponsored full-time undergraduate or postgraduate course at an institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act or at a recognised tertiary educational institution, outside Mauritius, the person may claim an additional deduction in respect of that child pursuing tertiary education of Rs 500,000.
- (b) The additional deduction is not allowable :-
 - (i) in respect of the same dependent for more than 6 years; and
 - (ii) where the tuition fees, excluding administration and student union fees, are less than Rs 34,800 for a child following an undergraduate course in Mauritius.

8. Interest Relief on secured housing loan

- (a) A person who has contracted a housing loan, which is secured by a mortgage or fixed charge on immoveable property and which is used exclusively for the purchase or construction of his house, may claim a relief in respect of the interest paid or profit charge paid on the loan (under the Islamic financing arrangement).
- (b) The relief to be claimed in the EDF is the amount of interest payable or profit charge payable in the income year ending 30 June 2024. In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.
- (c) The loan must have been contracted from :-
 - (i) a bank, a non-bank deposit taking institution, an insurance company, or the Sugar Industry Pension Fund;
 - (ii) the Development Bank of Mauritius by its employees; or
 - (iii) the Statutory Bodies Family Protection Fund by its members.
 - (iv) an Islamic Financing Arrangement.
- (d) The relief is not allowable where the person or his spouse :-
 - (i) is, at the time the loan is contracted, already the owner of a residential building;
 - (ii) derives in the income year ending 30 June 2024, total income (net income plus interest and dividends received) exceeding Rs 4 million;
 - (iii) has benefited from any new housing scheme set up on or after 1 January 2011 by a prescribed competent authority.

9. Relief for Medical insurance premium or contribution

A person may claim relief for premium or contribution payable for himself or his dependents in respect of whom deduction for dependents has been claimed at section 3.1:-

- (a) on a medical or health insurance policy; or
- (b) to an approved provident fund which has its main object the provision for medical expenses.

The relief is limited to the amount of premium or contribution payable for the income year up to a maximum of :-

- Rs 25,000 for self
- Rs 25,000 for first dependent
- Rs 20,000 for second dependent
- Rs 20,000 for third dependent
- Rs 20,000 for fourth dependent

No relief should be claimed where the premium or contribution is payable by the employer or under a combined medical and life insurance scheme.

10. Deduction for Solar Energy Investment Allowance

A person will be allowed to deduct the total amount invested in a solar energy unit during the income year. In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.

11. Deduction for Household Employees

Where a person employs one or more household employees, he may claim a deduction of the wages paid to the household employees up to a maximum of 30,000 rupees, from his net income, provided he has duly paid the contributions payable under The Social Contribution and Social Benefits Act and the National Savings Fund Act. In case of a couple, the deduction shall not, in the aggregate, exceed 30,000 rupees.

12. Rainwater Harvesting Investment Allowance

A person who has invested in a rainwater harvesting system during the income year ending 30 June 2024 may deduct the amount invested from his net income. In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.

13. Deduction for fast charger investment allowance in respect of electric car

A person will be allowed to deduct the total investment in the acquisition of a fast charger for an electric car during the income year ending 30 June 2024.

14. Deduction for donation to charitable institutions

A person will be allowed to deduct from his net income the amount donated electronically to charitable institutions up to an amount of Rs 50,000 in the income year commencing on 1 July 2023.

15. Deduction for contribution made to approved personal pension schemes

A person will be allowed to deduct from his net income the amount contributed in respect of an individual pension scheme, an amount of up to Rs 50,000, in the income year commencing on 1 July 2023.

16. Angel Investor Allowance

Where an angel investor has, in an income year, invested a minimum of Rs100,000 to the seed capital of a qualifying start-up SME by way of acquisition of shares, he shall be entitled to a relief, by way of a deduction from his net income, of 50 per cent of the amount invested in that income year.

- The total deduction shall not exceed Rs500,000 in an income year.

- Any unrelieved amount in an income year may be carried forward and deducted against the net income of the 2 succeeding years.

Angel investor means an individual who is aged 18 years or above and who is -

- (a) a citizen of Mauritius; or
- (b) the holder of a permanent residence permit or residence permit.

Where during the income year ending 30 June 2024, an employee becomes entitled to new reliefs, deductions and allowances under Section 3, he may submit to his employer a fresh EDF claiming therein the new reliefs, deductions and allowances to which he is entitled.