



# **CONTRIBUTIONS NETWORK PROJECT (CNP)**

## **Instructions to CNP Users**

### **Electronic submission of returns and payment of tax and contributions**

For

VAT, TDS, Corporate Tax, Environment Protection Fee, Passenger Fee/Passenger Solidarity Fee, Statement for Purchases of goods and services, Gaming/Betting tax, PAYE, NPF & NSF Contributions and HRDC Training Levy and Recycling Fee.

16 September 2019

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#### **Background**

The Contributions Network Project (CNP) is an initiative of the Ministry of Finance and Economic Development for the electronic submission of returns and payment of tax and contributions.

The CNP which is a complement to the TradeNet System at Customs (a 24-hour service for the electronic submission of bills of entry) consists of electronic submission of returns and payment of VAT, TDS, Corporate Tax, EPF, Passenger Fee/Passenger Solidarity Fee, Statement for Purchases of goods and services, Gaming/Betting tax, PAYE, NPF & NSF Contributions and HRDC Training Levy and Recycling Fee.

The system is available in both front-end version and web version.

#### **1. The E-filing system**

If a person opts to submit returns through Mauritius Network Services Ltd (MNS), a duly completed CNP application form has to be submitted to this office to obtain approval prior to the registration with MNS.

**Please [click here](#) to download the form**

At the time of filing, instructions to the banks for the payment of the tax / contributions and levy should be given, in due time, using the system provided by MNS.

The CNP system provides that at the time of filing a return, payment instructions to banks should be given to debit the account of the CNP user at a specific date, provided such date is on or before the last day on which the tax / contributions and levy is due to be paid.

Where the electronic return is filed and the payment instructions to banks is given **on the last day on which the tax is due to be paid**, the CNP user should ensure that **the return is submitted by 15.00 hrs at latest (Cut off time)** to enable the accounts of the MRA to be credited on the same day. Otherwise, appropriate penalties will be applicable.

For any communication regarding e-filing and payment of tax, please contact –

**MAURITIUS REVENUE AUTHORITY, EHRAM COURT, PORT LOUIS**

**Tel. : 207 6000**

**Fax : 207 6048**

**Email : [headoffice@mra.mu](mailto:headoffice@mra.mu)**

**Website: <https://www.mra.mu/>**

## **2. User Manual**

A User Manual is available on the website of the Mauritius Network Services Ltd, the network service provider for the CNP.

For any specific query regarding the operation of the system, please contact –

### **MAURITIUS NETWORK SERVICES LTD**

**Customer Service /Help Desk**

**Tel. 401 6805/ 401 6825**

**Fax. 401 6801**

**Email: [customer.service@mns.mu](mailto:customer.service@mns.mu)**

**Web: <https://mns.mu>**