

SUBMISSION OF RETURN OF EMPLOYEES (ROE)/ ANNUAL TAX DEDUCTION AT SOURCE (TDS) STATEMENT & OTHER RETURN AND STATEMENTS

The Mauritius Revenue Authority (MRA) informs Employers and TDS Payers that the Return of Employees (ROE) and the Annual TDS Statement for the income year ended 30 June 2026 should be submitted **electronically** on or before **Monday 17 August 2026**.

The facilities for the submission of the above returns are available on the MRA website: www.mra.mu

1. Return of Employees

Employers are required to insert in the ROE:

- details of **ALL** their employees irrespective of whether PAYE has been withheld or not; and
- the National Identity Card (NIC) number of the employee in the case of Mauritian citizens, or, the Non-Citizen ID (NCID), issued by the immigration officer, in the case of non-Mauritian citizens.

2. Statement of Emoluments and Tax Deduction

Employers are also required to give to each employee a **Statement of Emoluments and Tax Deduction on or before 17 August 2026**. The format of the Statement of Emolument is available on the MRA website.

3. Annual TDS Statement

TDS Payers should insert in the **Annual TDS Statement**, the **Business Registration Number (BRN)** or the **NIC number** (as applicable) of all Payees or the **NCID** in case of non-Mauritian citizens.

Where the Payee is not an individual and is not legally required to have a BRN, the **Tax Account Number (TAN)** should be inserted.

4. Statement of Income Received

TDS Payers are informed that they must give each Payee a Statement of Income received **on or before 17 August 2026**.

5. Other Return/Statements

MRA also wishes to inform the public that the due date for electronic submission of the following Return/Statements for income year ending 30 June 2026 is **Monday 17 August 2026**:

- Return of Dividends.
- Statement of Life Insurance Premium.
- Statement of Donations (by approved Charitable Institutions).
- Statement of Financial Transactions.
- Statement of Foreign Currency Transactions.

For further details, kindly visit the **MRA website: www.mra.mu** or phone the MRA Helpdesk on **207 6000** during working hours.