

SUBMISSION OF RETURN OF EMPLOYEES (ROE) & ANNUAL TAX DEDUCTION AT SOURCE (TDS) STATEMENT

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 2025 should be submitted **electronically** on or before **Friday 15 August 2025**.

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

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.

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 **15 August 2025**.

Employers are also informed that there have been two changes in the format of the **Statement of Emolument and Tax Deduction** as follows:

- (1) **Start date of Employment;** and
- (2) **Contribution to Portable Retirement Gratuity Fund (PRGF)**

The new format of the Statement of Emolument is available on the MRA website.

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.

Statement of Income Received

TDS Payers are informed that they must give each Payee a Statement of Income received **on or before 15 August 2025**.

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