



**PAY AS YOU EARN (PAYE)
Employee Declaration Form (EDF)
In respect of income year 1 July 2020 to 30 June 2021**

Applicable to an Employee who is entitled to the exemptions, reliefs and deductions mentioned in section 3 below and who wishes to have the exemptions, reliefs and deductions taken into consideration for the purpose of PAYE.

• 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

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|------------------------------------|-------------------------------|----------------------|
| 1 Employee's Identification | Title (Mr, Mrs, Miss) | <input type="text"/> |
| | Surname | <input type="text"/> |
| | Other Names | <input type="text"/> |
| | National Identity Card Number | <input type="text"/> |

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| 2 | Name of Employer |
| Div/Paysite Code | <input type="text"/> (Applicable to Government Employees) or ERN (Employer Registration Number) <input type="text"/> |

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| 3 Exemptions, Reliefs and Deductions | Rs |
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| 3.1 Income Exemption Threshold (IET) | | |
| Category A (An individual with no dependent) | - Rs 325,000 | |
| Category B (An individual with one dependent) | - Rs 435,000 | |
| Category C (An individual with two dependents) | - Rs 515,000 | |
| Category D (An individual with three dependents) | - Rs 600,000 | |
| Category E (An individual with four or more dependents) | - Rs 680,000 | |
| Enter the IET Amount | | |

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| 3.2 Additional Income Tax exemption granted to retired or disabled person | - Rs 50,000 | |
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| 3.3 Additional Exemption in respect of dependent child pursuing undergraduate course | | |
| | Name of child | Education institution being attended |
| | Additional exemption | |
| | 1 | |
| | 2 | |
| | 3 | |
| | 4 | |
| Enter total exemption | | |

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| 3.4 Interest Relief on secured housing loan | |
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|---|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-------|
| 3.5 Relief for Medical insurance premium or contribution | | | | | | |
| | Premium or contribution allowable | | | | | |
| | Self (Max Rs 15,000) | 1st dependent (Max Rs 15,000) | 2nd dependent (Max Rs 10,000) | 3rd dependent (Max Rs 10,000) | 4th dependent (Max Rs 10,000) | Total |
| Category A | | | | | | |
| Category B | | | | | | |
| Category C | | | | | | |
| Category D | | | | | | |
| Category E | | | | | | |
| Enter total premium | | | | | | |

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| 3.6 Deduction for solar energy investment allowance | |
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| 3.7 Deduction for household employees (Max Rs 30,000) | |
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| 3.8 Deduction for rainwater harvesting investment allowance | |
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| 3.9 Deduction for fast charger investment allowance in respect of electric car | |
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| 3.10 Deduction for contribution made to COVID-19 Solidarity Fund | |
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Total Exemptions, Reliefs and Deductions

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| 4 First employment/change in employment | |
| Have you submitted an EDF to any other employer in respect of income year ending 30 June 2021? | Yes <input type="checkbox"/> No <input type="checkbox"/> |

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| 5 Declaration |
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I.....
(full name of signatory in BLOCK LETTERS)
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 Signature

Where an employee claims additional exemption, relief or deduction under items 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9 and 3.10 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 2021 is entitled to claim an income exemption threshold, additional exemption for dependent child pursuing undergraduate course or relief for interest paid on housing loan.

2. Where for the income year ending 30 June 2021, a person claims an income exemption threshold in respect of Category B, C, D or E the spouse of that person is entitled to claim for that year an income exemption threshold only in respect of Category A.

3. An individual is not entitled to claim for the income year ending 30 June 2021 an income exemption threshold in respect of -

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

“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 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 2020 and who, during the income year ending 30 June 2021, 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 exemption in respect of dependent child pursuing undergraduate course

(a) Where a person has claimed an Income Exemption Threshold in respect of category B, C, D or E and the dependent is a child pursuing a non-sponsored full-time undergraduate course in Mauritius at an institution recognised by the Tertiary Education Commission or outside Mauritius at a recognised institution, the person may claim an additional exemption in respect of that child as follows:

- (i) Rs 135,000 or the amount of tuition fee paid up to a maximum of Rs 175,000 where child is studying in Mauritius; or
- (ii) Rs 200,000 where the child is studying outside Mauritius.

(b) The additional exemption is not allowable :-

- (i) in respect of more than four children;
- (ii) in respect of the same child for more than 6 consecutive years;
- (iii) 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;
- (iv) to a person whose total income (net income plus interest and dividends received) or that of his/her spouse for the income year ending 30 June 2021 exceeds Rs 4 million.

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 immovable 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.

(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 2021. 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 2021, 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 Income Exemption Threshold 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 15,000 for self
- Rs 15,000 for first dependent
- Rs 10,000 for second dependent
- Rs 10,000 for third dependent
- Rs 10,000 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 Contribution Sociale Generalisee/National Pensions 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 2021 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 2021.

14. Deduction for contribution to COVID-19 Solidarity Fund

A person will be allowed to deduct from its net income the amount contributed or donated to the COVID-19 Solidarity Fund in the income year commencing on 1 July 2020.

Where during the income year ending 30 June 2021, an employee becomes entitled to new exemptions, reliefs and deductions under Section 3, he may submit to his employer a fresh EDF claiming therein the new exemptions, reliefs and deductions to which he is entitled.