Specifications/Format for File Used For: Statement of Financial Transactions – Credit and Prepaid Cards (SFC)

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks/ Format
Account holder's NIC number/ NCID/ Other ID issued by DG	Character	14	Yes (If Nationality is Mauritian and BRN is NULL) No (If BRN is not null or Nationality is non-Mauritian and Passport no. is not NULL	The cardholder's NIC number if Mauritian citizen, Non-citizen ID (NCID) if Non-Citizen or Other ID issued by DG. The NCID is the 14-digit number issued by the Passport and Immigration Office to a Non-citizen of Mauritius. Where the cardholder is a minor who is a Mauritian Citizen holding a Mauritian passport and born abroad, "Other ID issued by DG" should be used as the person will not have a NIC number.	Only alphanumeric characters (A–Z, 0–9) are allowed.
Account holder's Business Registration Number (BRN)	Character	9	Yes (If Nationality is Mauritian and NIC/NICD/ Other ID issued by DG is NULL) No (If NIC/NICD/ Other ID issued by DG is not null or Nationality is non-Mauritian and Passport no. is not NULL)	The BRN of the cardholder	Only alphanumeric characters (A–Z, 0–9) are allowed.
Nationality	Character	2	Yes	Indicates the cardholder's nationality using ISO 3166-1 alpha-2 country codes	Characters allowed A to Z. Choose from list of values: e.g., 'MU' for Mauritius, 'FR' for France
Account holder's Passport Number	Character	9	Yes (If Nationality is not Mauritian and NIC/NICD/ Other ID issued by DG and BRN is NULL) No (If NIC/NICD/ Other ID issued by DG or BRN is not null or Nationality is Mauritian)	The Passport number of the card holder.	Only alphanumeric characters (A–Z, 0–9) are allowed.
Surname of Card Holder	Character	80	Yes	Where the cardholder is an individual, the surname of the cardholder shall be provided. Where the cardholder is a non-individual (e.g., a company, société, or succession), the legal name of the entity shall be provided.	Only alphanumeric characters (A–Z, 0–9) are allowed.
Other Names of Card Holder	Character	80	No	Where the cardholder is an individual, the forename(s) of the cardholder shall be provided. Where the cardholder is a non-individual (e.g., a company, société, or succession), this field shall be left blank.	Only alphanumeric characters (A–Z, 0–9) are allowed.

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks/ Format
Card Type	Character	1	Yes	Type of Card being reported: Credit or Prepaid	C – Credit Card P – Prepaid Card
Account Number Linked to the Cards/ Shadow Account Number	Character	20	Yes	The common account number (or internal shadow account number) used by the institution to manage and group all cards issued under a single customer account or facility	Only alphanumeric characters (A–Z, 0–9) are allowed. Where, in an income year, an individual, société or succession has made a single deposit exceeding Rs 100,000 or total deposits exceeding Rs 1 million in his credit or prepaid card account, the details of all the cards should be included separately, in the Statement of Financial Transactions. Where the account holder is not an individual, société or succession (e.g. a company) the thresholds are Rs 250,000 and Rs 2m.
Number of Cards Attached	Number	2	Yes	The total number of active cards during the reporting period that are linked to the account under "Account Number Linked to the Cards / Shadow Account Number." This includes both primary and supplementary cards	A numeric value from 1 to 99 indicating the total number of cards linked to a specific card account (e.g., primary and supplementary cards). Where multiple cards are attached to a single card account, each card must be reported as a separate record. Accordingly, the number of records submitted for the account **must equal** the value reported in this field. *Example: If 3 cards are linked to an account, 3 separate records must be submitted.*
Card Currency	Character	3	Yes	The Currency applicable should be inserted	ISO 4217 code list to be used (MUR, USD, GBP, EUR, etc)
Card Number	Character	11	Yes	Masked card number (first 6 digits and last 4 digits, separated by an asterisk (*))of the card account holder	It consists of numbers 0 to 9 only separated by * *E.g. 123456*7890*
Total Deposits in Card Currency	Number	16	Yes	The total value of deposits made in the Card currency in the account during the income year should be inserted.	Only numeric characters (0–9) are allowed Amount should not contain decimal places or separator. The **same value** must be used consistently across **all records linked to the same account**. *E.g. An amount should appear as 123456789.*
Total Deposits in MUR	Number	16	Yes	The total value of deposits made into the account during the income year, expressed in Mauritian Rupees (MUR), shall be reported in this field. The amount should reflect the aggregate of all deposits made during the reporting period.	Only numeric characters (0–9) are allowed. Conversion rates at time of transaction to be used for conversion. If the value is calculated or aggregated, it must be rounded to the nearest whole number. Decimal places are not permitted. The **same value** must be used consistently across **all records linked to the same account**. *E.g. An amount should appear as 123456789.*

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks/ Format
Balance as at 30 June in Card Currency	Number	16	Yes	This field shall contain the balance available on the card as at the end of the income year (30 June), expressed in the currency of the card. The value must reflect the actual balance as at 30 June and shall be rounded to the nearest whole number.	Amount should not contain decimal places or separator *E.g. An amount should appear as 123456789.* A negative sign should be used where the balance is negative.
Balance as at 30 June in MUR	Number	16	Yes	This field shall contain the balance available on the card account as at the end of the income year (30 June), expressed in Mauritian Rupees (MUR). The value should reflect the actual balance as at 30 June and must be rounded to the nearest whole number.	Conversion rate as at 30 Jun or last applicable trading date to be used for conversion. Amount should not contain decimal places or separator *E.g. An amount should appear as 123456789.* A negative sign should be used where the balance is negative.