

SPECIFICATIONS/FORMAT FOR FILE USED FOR: Annual Return of Employees

| Field | Data type | Width | Mandatory (Yes/No) | Description of field | Remark |
|------------------------------------|-----------|-------|--------------------|--|---|
| Source | Character | 3 | Yes | It will contain the value MRA | |
| Statement Type | Character | 6 | Yes | It will contain the value ROEA | |
| Template Version | Character | 5 | Yes | It will contain the value V1.0 | |
| Employer Details: | | | | | |
| Employer Registration Number (ERN) | Character | 8 | Yes | The Employer Registration Number should be inserted. | It consists of numbers 0 to 9 only. |
| Business Registration Number (BRN) | Character | 9 | No | This is the BRN of the Employer. | Characters allowed A to Z & 0 to 9. |
| Employer Name | Character | 80 | Yes | The Full Name of the Employer should be inserted. | It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 and some other special characters. |
| Income Year | Number | 4 | Yes | The Income Year for which Return of employees is submitted should be inserted. | It consists of numbers 0 to 9 only and its length is 4. Format is YYYY. |

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|---------------------|--------|----|-----------------------------------|---|---|
| Total PAYE Withheld | Number | 20 | Yes | The total amount of PAYE withheld by the Employer for the Income Year Specified should be inserted. | Amount should be ≥ 0 and must not contain decimal places or separator, E.g. An amount should appear as 123456789 Amount should correspond with the total PAYE remitted to MRA, the total PAYE of the “Employee Details” below for the corresponding income year. |
| Telephone Number | Number | 7 | Yes (If Mobile Number is Null) | Phone Number | Numbers allowed 0 to 9. It should be of 7 characters only. |

| Field | Data type | Width | Mandatory (Yes/No) | Description of field | Remark |
|-------------------|-----------|-------|--------------------------------------|--|---|
| Mobile Number | Number | 8 | Yes (If Telephone Number is Null) | Mobile Number | Numbers allowed 0 to 9. Mobile number should be of 8 characters starting only with 5. |
| Name of Declarant | Character | 80 | Yes | Name of Declarant submitting the Return. | It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 and some other special characters. |
| E-mail Address | Character | 20 | Yes | Email address | It must consist of a valid email address |

Employee Details:

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|---|-----------|----|-----|---|--|
| Employee ID | Character | 14 | Yes | This is the Employee ID: (i) Where the employee is a Mauritian Citizen, it is the NIC number (ii) Where the employee is not a citizen of Mauritius, it is the identification number (NCID) issued by the Passport and Immigration Office (PIO); or any other identification number issued by the Director General | Characters allowed A to Z and 0 to 9 |
| Surname of Employee | Character | 50 | Yes | The Surname of the Employee should be inserted. | It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 - ' ' - |
| Other Names of Employee | Character | 40 | Yes | The Forename of the Employee should be inserted. | It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 - ' ' - |
| Salary/Wages/Allowances/ Bonus/ Special Allowance 2024 (Rs) | Number | 16 | No | The total amount consisting of the following should be input: - Salary, Wages, Leave Pay, Fee, Overtime Pay, Perquisite, Allowance, Gratuity, Commission or other reward or remuneration - Bonus including end-of-year Bonus - Rent or Housing Allowance - Any other Allowance or sum by whatever name called | Optional where “Retirement Pension/Annuity” is not nil. Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |
| Entertainment Allowance (Rs) | Number | 16 | No | Amount of entertainment allowance should be input. | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |

| Field | Data type | Width | Mandatory (Yes/No) | Description of field | Remark |
|---|-----------|-------|-----------------------|---|--|
| Transport/Travelling Allowance/ Reimbursement or Travelling Expenses (Rs) | Number | 16 | No | Amount consists of: - Transport, Travelling, Petrol or Driver’s Allowance, Travel Grant, Commuted Travelling Allowance - Reimbursement of Travelling Expenses | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |
| Reimbursement of Other Expenses (Rs) | Number | 16 | No | This amount comprises of: - Reimbursement of the Cost or Payment of Personal and Private Expenses - Reimbursement of the Cost or Payment of Passages by sea, air or land between Mauritius and another country on behalf of the employee, his spouse and dependents | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |

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|-------------------------------------|------------------|--------------|-------------------------------|---|--|
| Car Benefit (Rs) | Number | 16 | No | This is the amount of Fringe Benefits pertaining to Car Benefit only. | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |
| House Benefit (Rs) | Number | 16 | No | The amount of Fringe Benefits pertaining to House Benefit only should be inserted. | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |
| Tax Benefit (Rs) | Number | 16 | No | The amount of Fringe Benefits pertaining to Tax Benefit only should be inserted. | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |
| Other Benefit (Rs) | Number | 16 | No | The amount of Fringe Benefits pertaining to other benefits, excluding Car Benefit, House Benefit and Tax Benefit should be inserted. | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |
| Lump sum (Rs) | Number | 16 | No | This represents: - Lump Sum by way of commutation of Pension, Death Gratuity, Consolidated Compensation for Death or Injury, Retiring Allowance, Severance Allowance, Compensation for Loss of Office, Superannuation | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |
| Retirement Pension/ Annuity (Rs) | Number | 16 | No | This consists of: - Retirement Pension, Annuity or Other Reward | Mandatory where “Salary/Wages/Allowances/Bonus” is nil. Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789 |
| Exempt Emoluments (Rs) | Number | 16 | No | Exempt income in accordance with SubPart A of Part II of the | Amount should not contain decimal places or |
| Field | Data type | Width | Mandatory (Yes/No) | Description of field | Remark |
| | | | | Second Schedule to the Act should be inserted. | separator E.g. An amount should appear as 123456789. |

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|------------------------|--------|----|-----|---|---|
| Total Deductions (MUR) | Number | 16 | No | Total Amount of deductions claimed in the Employee Declaration Form should be inserted. | Amount should not contain decimal places or separator E.g. An amount should appear as 123456789 |
| PAYE Withheld | Number | 16 | Yes | The total amount of tax withheld and remitted to the Mauritius Revenue Authority, if any, on behalf of the Employee should be inserted. | Amount should not contain decimal places or separator. Amount can be greater or equal to zero. E.g. An amount should appear as 123456789 |