MAURITIUS REVENUE AUTHORITY

SPECIFICATIONS/FORMAT FOR FILE USED FOR: Monthly PAYE and Contribution Return

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 PACO	
Template Version	Character	5	Yes	It will contain the value V1.0	
Employer Details:					
Employer Registration Number	Character	8	Yes	This is the Employer Registration Number of the Employer.	It consists of numbers 0 to 9 only.
Employer Business Registration Number	Character	9	No	This is the Business Registration Number (BRN) of the Employer.	Characters allowed A to Z & 0 to 9.
Employer Name	Character	80	Yes	This is the full name of the Employer.	It must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 and some other special characters
Tax Period	Number	4	Yes	Period ending the month it relates	Format is YYMM E.g.: For the month of January 2018, it must be '1801'
Telephone Number	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	Number	8	Yes (If Telephone Number is Null)	Mobile Number	Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5.
Name of Declarant	Character	80	Yes	This is the Name of the person providing the information from the Employer.	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
E-mail Address	Character	50	Yes	Email address	It must consist of a valid email address

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Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Employee Details:					
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 a 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 & 0 to 9.
Surname of Employee	Character	80	Yes	This is the Surname of the Employee	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
Other Names of Employee	Character	80	Yes	This is the Other Names of the Employee	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
Contribution Code	Character	1	Yes	Contribution Code	Possible Values: - **S** : Standard - **D** : Self Employed/Non Employed/Prescribed - **F** : Only NSF (Employer and Employee Share) - **G** : Government Share - **H** : Higher - **I** : Employer Share Only H.R - **N** : Only NSF (Employer Share only) - **P** : Prescribed Rate - **Q** : Employer Share only P.R - **T** : Employer Share Only S.R - **V** : No Contributions
Pay Code	Character	1	Yes	Pay Code	Possible Values: - **D**: Daily - **F**: Fortnightly - **H**: Half Monthly - **M**: Monthly - **W**: Weekly

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Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Frequency	Character	1	Yes	Frequency	Possible Values: 1) If Pay Code = **Daily**, Frequency = **1-31** 2) If Pay Code = **Fortnightly**, Frequency = **1-3** 3) If Pay Code = **Half Monthly**, Frequency= **1-2** 4) If Pay Code = **Monthly**, Frequency = **1** 5) If Pay Code = **Weekly**, Frequency = **1-5**
Wage Bill (MUR)	Number	7	Yes	Wage bill on which NPF / NSF will be calculated	Numbers allowed 0 to 9 only without cents
Wage Bill on which NPF is calculated (If Employer has opted to pay above threshold) (MUR)	Number	7	No	This is the wage bill on which NPF is calculated if employer has opted to pay above threshold. If left blank, NPF (Employer Share) be calculated on the threshold amount.	Numbers allowed 0 to 9 only without cents and must be greater than zero
Wage Bill on which NPF is calculated (If Employee has opted to pay above threshold) (MUR)	Number	7	No	This is the wage bill on which NPF is calculated if employer has opted to pay above threshold. If left blank, NPF (Employee Share) be calculated on the threshold amount.	Numbers allowed 0 to 9 only without cents and must be greater than zero
National Pension Fund Amount (NPF) (MUR)	Number	7	Yes	This is the National Pension Fund Amount	Numbers allowed 0 to 9 only without cents
National Solidarity Fund Amount (NSF) (MUR)	Number	7	Yes	This is the National Solidarity Fund Amount	Numbers allowed 0 to 9 only without cents
LEVY Applicable? (Y/N)	Character	1	Yes	This is to indicate whether Levy is applicable for Employee or not.	Possible Values : **Y** / **N**
Emoluments excluding travelling	Number	10	Yes	This is the emoluments excluding travelling	Numbers allowed 0 to 9 only without cents and must be greater than zero
PAYE for Income Tax	Number	10	Yes	This is the amount of PAYE for Income Tax which has been deducted from the employee's salary.	Numbers allowed 0 to 9 only without cents
Full Time Employment	Character	1	Yes	This is to indicate if employee is in full time employment or not	Possible Values : Y (Yes) , N (No)
PAYE for Solidarity Levy	Number	10	Yes	This is the amount of PAYE for Solidarity Levy which has been deducted from the employee's salary.	Numbers allowed 0 to 9 only without cents

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