

**SPECIFICATIONS/FORMAT FOR FILE USED FOR: Statement of Foreign Currency Transactions**

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
<b>Details of Person effecting Foreign Currency Transactions</b>					
NIC number/ NCID/ Other ID issued by DG of person effecting Foreign Currency transaction	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)	<p>This is the account holder's NIC number if Mauritian citizen, Non-citizen ID (NCID) if Non-Citizen or Other ID issued by DG.</p> <p>Where the NCID is the 14 digit number issued by the Immigration Officer to a Non-citizen of Mauritius.</p> <p>Where the account holder 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.</p>	<p>It consists of valid letters and numbers only and must be 14 characters long. Characters allowed A to Z, and 0 to 9 only.</p> <p><b>The Statement should not include the following persons effecting Foreign Currency transaction:</b></p> <ul style="list-style-type: none"> <li>• Ministry</li> <li>• Government department</li> <li>• local authority or statutory body</li> <li>• Rodrigues Regional Assembly</li> <li>• Entity that holds a Global Business License</li> </ul> <p><b>The Statement of Foreign Currency Transaction (SFX) should include:</b></p> <p>a. Every person effecting Foreign Currency transactions during the income year for amount equivalent to MUR 100,000 or more in a single transaction.</p> <p>b. Every person effecting foreign currency transaction where the aggregate transaction in the income year exceeds the equivalent of MUR 100,000.</p> <p><b>In both cases, the aggregate of ALL foreign currency transactions (whether or not each of them exceeds 100,000 MUR) MUST be included.</b></p> <p>Aggregate of Foreign Currency transactions should be effected where they relate to the same person, same "Foreign Currency" and same "Type of transaction".</p>

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Business Registration Number (BRN) of person effecting Foreign Currency transaction	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)	This is the BRN of the person effecting Foreign Currency transaction.	Characters allowed A to Z and 0 to 9.
Nationality	Character	2	Yes (If NIC/NICD/ Other ID issued by DG is NULL and BRN is NULL)	This is the nationality of the account holder.	Characters allowed A to Z and 0 to 9.  Choose from list of values: 2-Letter country code. E.g. FR, GB, US, etc
Passport Number of person effecting Foreign Currency transaction	Character	9	No	This is the Passport number of the person effecting Foreign Currency transaction.	Characters allowed A to Z and 0 to 9.  Where the person effecting Foreign Currency transaction is a company, société or succession, the field should be null.
Surname of person effecting Foreign Currency transaction	Character	80	Yes	The Surname of the person effecting Foreign Currency transaction should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z and 0 to 9 , '  Where the person effecting Foreign Currency transaction is a company, société or succession, the name of the company, société or succession should be inserted.

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Other Names of person effecting Foreign Currency transaction	Character	80	No	The Forename of the person effecting Foreign Currency transaction should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z and 0 to 9 , '  Where the person effecting Foreign Currency transaction is a company, société or succession, the field should be left blank.
Amount of Foreign Currency	Number	16	Yes	The total amount of Foreign Currency bought, sold or transferred during the income year should be inserted.	It consists of numbers 0 to 9 only. Amount should not contain decimal places or separator  E.g. An amount should appear as 123456789.
Foreign Currency	Character	3	Yes	The Foreign Currency applicable should be inserted	The Foreign Currency code (GBP, EUR, USD, etc) should be inserted.  <b>Where the same person has effected Foreign Currency transactions in different Foreign Currencies, a separate record should be inserted in the Statement in respect of each Foreign Currency.</b>
Type of transaction	Character	1	Yes	The type of transaction should be inserted from the list below: <ul style="list-style-type: none"> <li>• Bought</li> <li>• Sold</li> <li>• Bought through transfer</li> <li>• Sold through transfer</li> </ul>	Choose values 1, 2, 3 or 4 1 - Bought 2 - Sold 3 - Bought through transfer 4 - Sold through transfer
Equivalent in MUR	Number	16	Yes	The equivalent in MUR should be inserted	It consists of numbers 0 to 9 only. Amount should not contain decimal places or separator  E.g. An amount should appear as 123456789.