

**SPECIFICATIONS/FORMAT FOR FILE USED FOR: Annual TDS 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 TDNA	
Template Version	Character	5	Yes	It will contain the value V1.0	
<b>Payer Details:</b>					
Payer Tax Account Number (TAN)	Number	8	Yes (If BRN is null)	The Tax Account Number (TAN) of the payer should be inserted.	It consists of numbers 0 to 9 only.
Payer Business Registration Number	Character	9	Yes (If TAN is null)	This is the Business Registration Number (BRN) of the Payer.	Characters allowed A to Z & 0 to 9.
Payer Name	Character	80	Yes	The Full Name of the Payer of the payer should be inserted.	Name of Payer must consist 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 Statement of Amount Paid and Tax Deducted	It consists of numbers 0 to 9 only. Format is YYYY E.g.: For the year ended 30 June 2020, it must be '2020'
Telephone Number	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It should be of 7 characters only.
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 Statement	It consists 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.

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
<b>Payee Details:</b>					
Payee Surname	Character	80	Yes	The Surname of the Individual Payee or the name of the Payee (other than individual) 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.
Payee Other Names	Character	80	No (Mandatory for an individual and Optional for Company)	The other names of the Individual Payee 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.
ID of Payee	Character	14	Yes	This is the Payee ID: (i) Where the payee is a Mauritian Citizen, it is the NIC number or Business Registration Number (BRN) or Tax Account Number (Number) (ii) Where the payee 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, as well as Business Registration Number (BRN) or Tax Account Number (Number)	Characters allowed A to Z & 0 to 9.
Nature of Payment	Number	2	Yes	Possible values for nature of payment and corresponding Tax Rate: 1. Royalties payable to a resident <b>(10%)</b> 2. Rent payable to a resident <b>(5%)</b> 3. Payments to contractors and sub-contractors <b>(0.75%)</b> 4. Payment to architects, engineers, land surveyors, project managers, property valuers and quantity surveyors <b>(3%)</b> 5. Payments to attorneys/solicitors, barristers and legal consultants <b>(3%)</b> 6. Payments to medical service providers <b>(3%)</b> 7. Payments made by Ministries, Government departments, Local Authorities, Statutory Bodies or Rodrigues Regional Assembly for the procurement of goods and services under a single contract exceeding Rs 300,000 or goods under a contract, where the payment exceeds Rs 100,000 <b>(1%)</b> 8. Payments of rent by tour operators, travel agents and	The Nature of Payment for the payee should be unique for each Payee ID

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
				estate agents in respect of board and lodging (5%) <b>9.</b> Payments to non-resident for services rendered in Mauritius (10%) <b>10.</b> Payments of management fees to a resident (individual) (5%) <b>11.</b> Payments made to a non-resident entertainer or sportsperson (10%) * <b>12.</b> Payments to accountant/accounting firm and tax adviser or his representative (3%) * <b>13.</b> Commission (3%) ** <b>14.</b> Rent payable to a non-resident (10%) ** <b>15.</b> Royalties payable to a non-resident (15%) *** <b>16.</b> Payments made by Ministries, Government departments, Local Authorities, Statutory Bodies or Rodrigues Regional Assembly for the procurement of services under a contract, other than telephone, postal, air travel and hotel services, where the payment exceeds Rs 30,000 (3%) *** <b>17.</b> Payments of management fees to a non-resident (individual) (10%) ***  *Applicable as from July 2017 onwards ** Applicable as from July 2018 onwards *** Applicable as from July 2019 onwards	
Gross amount paid or credited (before deduction of tax) (MUR)	Number	16	Yes	The amount paid or credited by the payer to the payee (before VAT and TDS) should be inserted.	Amount should be > 0 and should not contain decimal places or separator. E.g. An amount should appear as 123456789
Tax deducted and remitted to MRA (MUR)	Number	16	Yes	The total amount of tax deducted and remitted to the Mauritius Revenue Authority, if any, on behalf of the Payee should be inserted.	Amount should be >= 0 and should not contain decimal places or separator. E.g. An amount should appear as 123456789 Calculated based on nature of payment tax rate.

# APPENDIX: TDS Annual Return Schema

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<?xml:stylesheet type="text/xslt" href="http://www.m3.org/2001/XMLSchema.xsl" />
<root xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation="http://www.m3.org/2001/XMLSchema.xsd" />
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  <STATEMENT_TYPE />
  <VERSION />
  <PAVER_TAN />
  <PAVER_BAN />
  <PAVER_NAME />
  <INCOME_YEAR />
  <TOTAL_TAX_DEDUCTED />
  <TELEPHONE />
  <MOBILE />
  <DECLARANT_NAME />
  <DECLARANT_EHRS />
  <table>
    <row>
      <id />
      <ZDTL_ID />
      <ZDTL_LASTNAME />
      <ZDTL_ORNAME />
      <ZDTL_NATURE />
      <ZDTL_GROSS_AMT />
      <ZDTL_TAXDCT />
    </row>
  </table>

```

