

27 December 2017

To: All Employers

Dear Sir/Madam,

**CIRCULAR LETTER TO EMPLOYERS**  
**NPF and NSF Contributions**

We wish to inform you that following amendments brought under the Business Facilitation Act 2017, the Mauritius Revenue Authority (MRA) has been entrusted the function of collection of contributions/payments to the National Pension Fund (NPF), National Savings Fund (NSF), HRDC Training Levy and Recycling Fee. As from 1<sup>st</sup> January 2018, employers should submit all returns and payments in respect of NPF/NSF contributions to the Director-General of the MRA.

2. With a view to facilitate employers to submit their monthly PAYE and NPF/NSF returns, MRA has developed a joint return to be filed electronically on MRA website <http://www.mra.mu/>. Employers are required to use their ERN as User ID and their password as allocated for Monthly PAYE return to file the joint return. Employers of household employees are required to use the password as allocated for submission of income tax returns. Employers who do not have a password may contact the MRA on **207 6086** to obtain their password by post.

3. The MRA has also developed a mobile application, **MRA Easy**, to facilitate small businesses having less than 10 employees and employers of household employees to submit the monthly PAYE/NPF return electronically. The mobile app can be downloaded from **Google Play Store** or **App Store** as from early January 2018.

4. As regards payment, MRA strongly recommends employers to use the **Direct Debit** facility put in place by MRA to pay their PAYE and NPF/NSF contributions directly from their bank account. Employers should fill in a [direct debit form](#) downloadable from MRA website to avail themselves of such facility. The form duly filled in and signed by authorised signatories should reach the MRA at least 15 days before the due date for payment.

5. Employers are required to ensure that the NID of their employees are properly inserted in the joint PAYE/NPS/NSF return. Where the employee is not a Mauritian citizen, the ID issued by the Passport and Immigration Office (NCID) should be inserted. Employers should also ensure that the employee's name is inserted exactly as it is shown on the National ID/NCID card of the employee.

6. For further information, clarification or assistance to submit the joint PAYE/NPF/NSF returns, employers may call at customer service centre at the under mentioned address or phone on our hotline **207 6086**.

Yours faithfully

**D. Ramdin**  
**For Director-General**

*Commitment beyond Revenue*

Operational Services Department

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