

## MAURITIUS REVENUE AUTHORITY

Date: 19 July 2016

To: **ALL TDS PAYERS**

Dear Sir/Madam,

### **ANNUAL TDS RETURN FOR THE YEAR ENDED 30 JUNE 2016**

TDS Payers are hereby informed that the due date for the submission of the Annual TDS Return for the income year ended 30 June 2016 is **16 August 2016**.

2. The Annual TDS Return should be submitted **electronically**. TDS Payers submitting their monthly TDS returns using the system made available by the Mauritius Network Services Ltd (MNS) should submit their Annual TDS Return using that system. Other TDS Payers should submit their return using the system made available by MRA on its website <http://www.mra.mu>. The MRA has already communicated to those concerned their User ID (login) and password to access the system. The User ID is the Tax Account Number (TAN). Those having misplaced their passwords may request same by sending an email on [efiling@mra.mu](mailto:efiling@mra.mu) on or before 31 July 2016. MRA will send the password by post.

3. TDS Payers having deducted TDS during the year ended 30 June 2016 or did not deduct TDS because the amount was less than 500 rupees have a legal obligation to submit an Annual TDS Return. Failure to submit the Annual TDS Return by the due date entails a penalty of 5,000 rupees per month or part of a month up to a maximum of 20,000 rupees.

4. In order to be able to file the return, Payers should ensure that they have the Business Registration Number (BRN) of the Payees. Where the BRN has not been made available to the Payer, the latter should request same from the Payee. Where the Payer does not have the BRN of the Payee, the Tax Account Number (TAN) of the Payee should be inserted in the Return. Where, in such circumstance, the Payer does not have the TAN, same may be obtained from the MRA by sending an email on [registration@mra.mu](mailto:registration@mra.mu) on or before 31 July 2016 providing the following details:

- (i) Full name and address of the Payee (and maiden name in case of married woman);
- (ii) The National ID number or in case of a non-citizen, the passport number;
- (iii) Confirmation that TDS has been deducted; and
- (iv) Full Name of Payer.

## **MONTHLY TDS RETURN AS FROM THE MONTH OF JULY 2016**

5. TDS Payers are informed that, with effect from the month of **July 2016**, the **monthly TDS** return should provide the details of the Payees in respect of whom TDS has been deducted and should be made **electronically** together with the remittance of the TDS deducted. Where the return and the payment are both made electronically, the due date is the end of the month following that in which the TDS was deducted. The format of the return and the specifications are available on MRA website. TDS Payers should ensure that they have the Business Registration Number (BRN) of all Payees. In exceptional cases where the Payee is not required to have a BRN, the TAN should be inserted in the return. Where the Payer does not have the TAN, same may be obtained from the MRA by sending an email on [registration@mra.mu](mailto:registration@mra.mu) giving the details stated in paragraph 4 above.

6. For any additional information, please phone on our hotline **207 6010** or call in person at the MRA Customer Service Centre, Ground Floor, Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.

Yours faithfully

**Director-General**