

## RETURN OF EMPLOYEES (ROE) & ANNUAL TDS RETURN

Employers and TDS Payers are hereby informed that the Return of Employees (ROE) and Annual TDS Return for the income year ended 30 June 2018 are required to be submitted **Electronically** on or before **16 August 2018**.

Employers are required to include in their ROE the details of ALL their employees whether PAYE has been withheld or not.

Employers and TDS Payers are required to give to each Employee/Payee, on or before 16 August 2018, a Statement of Emoluments and Tax Deduction / Statement of amount or sum made available to the Payee. The templates of the statements are available on MRA website **www.mra.mu**.

Employers are required to insert in the ROE, the National ID of the employee where he is a Mauritian Citizen, or the Non-Citizen ID (NCID) of the employee where he is a Non-Mauritian Citizen. If the National ID/ NCID number is not available to the Employer, the latter should request same from the employee. In case a non-citizen is not entitled to a NCID, the Tax Account Number (TAN) of the employee should be inserted.

TDS Payers are required to insert in the Annual TDS return, 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.

In exceptional circumstances, where the TAN is required and the Employer/TDS Payer do not have same, they may obtain the TAN from the Mauritius Revenue Authority by sending an email on **registration@mra.mu** on or before **31 July 2018**, providing the following details:

- Full name and address of the employee/Payee (and maiden name in case of married woman);
- In case of a non-citizen, the passport number, Nationality and Date of Birth;
- Full Name of Employer/Payer; and
- Contact details of Employer/Payer.

Employers/TDS Payers, who have been submitting their monthly PAYE/TDS returns using the MRA e-Services facilities, have been granted access to submit their ROE/Annual TDS return through the same platform. Other employers should use the facility provided by the Mauritius Network Services Ltd (MNS).

For any additional information, you may phone on **MRA's 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.

