

COMMUNIQUE

RETURN OF EMPLOYEES (ROE) & ANNUAL TDS RETURN

Employers and TDS Payers are hereby informed that, subsequent to changes brought by the Finance Act 2015, the fiscal year now ends on 30 June instead of 31 December. As a transitional measure to change over to the new fiscal year, the Return of Employees (ROE) and the Annual TDS Return for the year of Assessment 2015/16 shall be in relation to the six months period **01 January to 30 June 2015**.

Employers having withheld PAYE or having an employee deriving total emoluments of at least 137,500 rupees during the six months period ended 30 June 2015 are required to submit a ROE **electronically by 17 August 2015**.

TDS Payers having deducted TDS during the six months ended 30 June 2015 or did not deduct TDS because the amount was less than 500 rupees are required to submit an Annual TDS Return **electronically by 17 August 2015**.

Employers and TDS Payers submitting their monthly PAYE and TDS vouchers using the system made available by the Mauritius Network Services Ltd (MNS) should submit their ROE/Annual TDS Return using that system. Other Employers and TDS Payers should submit the ROE/Annual TDS 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 name (login) and password to access the system.

Employers and TDS Payers having misplaced their passwords are requested to inform MRA by sending an email on efiling@mra.mu on or before 31 July 2015. MRA will send the password by post.

In order to be able to file the ROE or the Annual TDS Return, Employers and Payers should ensure that they have the Tax Account Number (TAN) of the employees or Payees concerned. Where the TAN of an employee or Payee has not been made available to the Employer or Payer, the latter may obtain the TAN from the MRA by sending an email on registration@mra.mu on or before 31 July 2015 giving the following details:

- (i) Full name of Employee or Payee (and maiden name in case of married woman);
- (ii) Full address of the Employee or Payee;
- (iii) The National ID number or in case of a non-citizen, the passport number;
- (iv) Confirmation that PAYE or TDS has been deducted or the employee derived emoluments exceeding 137,500 rupees; and
- (v) Full Name of Employer or Payer.

Failure to submit the ROE or 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.

The MRA relies on the support of all those concerned to file the abovementioned returns on time.

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.