

**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 or MNS	
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 and its length is 8. Left aligned. Formatted as text.
Payer Business Registration Number	Character	14	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	50	Yes	The Full Name of the Payer of the payer should be inserted.	Name of Payer must consist of valid letters and numbers only. Left aligned. Characters allowed A to Z a to z 0 to 9 ' ,
Income Year	Number	4	Yes	The Income Year for which Statement of Amount Paid and Tax Deducted should be inserted.	It consists of numbers 0 to 9 only and its length is 4. Left aligned. Format is YYYY
Total Tax Deducted and Remitted to MRA	Number	20	Yes	The total amount of tax deducted and remitted to MRA for the Income Year Specified should be inserted.	Mandatory. Amount should $\geq 0$ and must not contain decimal places or separator, E.g. An amount should appear as 123456789 Amount should correspond with the total tax deducted and remitted to MRA and the total for all payees below.
Telephone Number	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	Number	8	Yes (If Telephone Number is Null)	Mobile Number	Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5.
Name of Declarant	Character	50	Yes	Name of Declarant submitting the Statement	It consists of valid letters and numbers only. Characters

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					allowed A to Z a to z 0 to 9 , ' Left aligned.
E-mail Address	Character	20	Yes	Email address	It must consist of a valid email address.
<b>Payee Details:</b>					
Payee Surname	Character	50	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 , ' Left aligned.
Payee Other Names	Character	50	Yes	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 , ' Left aligned. Mandatory for an individual and Optional for Company
NID/ Other ID of Payee	Character	14	Yes (If TAN and BRN is null)	This is the Payee NID if resident, else Other ID for non-resident. Where Other ID is the 14 digit number issued by the Ministry of Labour to a non resident.	Characters allowed A to Z & 0 to 9. Valid NID/Other ID should be provided for residents and non-residents. It consists of valid letters and numbers only and must be 14 characters long
Payee TAN	Number	8	Yes (If NID/Other ID and BRN is null)	This is the Tax Account Number of the Payee.	It consists of numbers 0 to 9 Only. The TAN of the payee should be unique for each type of "Nature of Payment" below
Payee BRN	Character	14	Yes (If NID/Other ID and TAN is null)	This is the Business Registration Number (BRN) of the Payee.	Characters allowed A to Z & 0 to 9.
Nature of Payment	Number	39	Yes	Possible values for nature of payment are: 1. Royalties 2. Rent 3. Payments to contractor/subcontractor 4. Payments to architects, engineers, land surveyors, project managers, property valuers and quantity surveyors 5. Payment to attorneys/solicitors, barristers and legal consultants 6. Payments to doctors and dentists 7. Payments for procurement of goods and services 8. Payments for board and lodging	The code and description should be selected from the list of values.  The Nature of Payment for the payee should be unique for each TAN

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				9. Payments to non-resident for services rendered in Mauritius 10. Payments made as management fees payable to an individual* 11. Payments made to a non-resident entertainer or sportsperson* 12. Payments to accountant/accounting firm and tax adviser or his representative*  *Applicable as from 1 <sup>st</sup> October 2016 onwards	
Gross amount paid or credited (before deduction of tax) Rs	Number	16	Yes	The amount paid or credited by the payer to the payee (before VAT and TDS) should be inserted.	Amount should not contain decimal places or separator, E.g. An amount should appear as 123456789
Tax deducted and remitted to MRA (Rs)	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.	Mandatory. Amount should $\geq 0$ and should not contain decimal places or separator, E.g. An amount should appear as 123456789