

**SPECIFICATIONS/FORMAT FOR FILE USED FOR: Annual TDS Return**

Field	XML Tag Name	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Source	SOURCE	Character	3	Yes	It will contain the value MRA or MNS	
Statement Type	STATEMENT_TYPE	Character	6	Yes	It will contain the value TDNA	
Template Version	VERSION	Character	5	Yes	It will contain the value V1.0	
<b>Payer Details:</b>						
Payer Tax Account Number (TAN)	PAYER_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	PAYER_BRN	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	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	TAX_PERIOD	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	TOTAL_TAX_DEDUC TED	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	TELEPHONE	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It must be of 7 characters only.

Field	XML Tag Name	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Mobile Number	MOBILE	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	DECLARANT_NAME	Character	50	Yes	Name of Declarant submitting the Statement	It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 , ' Left aligned.
E-mail Address	DECLARANT_EMAIL	Character	20	Yes	Email address	It must consist of a valid email address.
<b>Payee Details:</b>						
Payee Surname	ZDTL_LASTNAME	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	ZDTL_ONAME	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	ZDTL_NID	Character	14	Yes (If TAN and BRN is null)	This is the Payee NID if Mauritian Citizen, else Other ID which is the 14 digit number issued by Government of Mauritius to a non-citizen.	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	ZDTL_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	ZDTL_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	ZDTL_NATURE	Number	39	Yes	Possible values for nature of payment are 1. Royalties	The code and description should be selected from the list of values.

Field	XML Tag Name	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
					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 9. Payments to non-resident for services rendered in Mauritius	The Nature of Payment for the payee should be unique for each TAN
Gross amount paid or credited (before deduction of tax) Rs	ZDTL_GROSS_AMT	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)	ZDTL_TAXDCT	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

**APPENDIX: Annual TDS Schema**

