

---

## INCOME TAX - PAYE

### INCOME YEAR 2017 - 2018

---

The attention of all employers is drawn to the under-mentioned changes brought in the operation of the cumulative PAYE system.

#### 1. Return of Employees

Employers are now required to submit a Return of Employees in respect of **ALL** their employees. The return should be filed electronically not later than 15 August 2017.

#### 2. Exempt employee

The threshold for exempt person has been revised to Rs 23, 077. Therefore, an employer should not withhold any tax under PAYE in respect of an employee whose emoluments does not exceed Rs 23, 077. However, an exempt person may now fill in a form to request his employer to deduct PAYE from any annuity, pension or similar payment.

#### 3. Statement of Emoluments and Tax Deduction for period 1 July 2016 to 30 June 2017

Employers are reminded that they are required by law to give to **ALL** their employees a Statement of Emoluments and Tax Deductions for the income year ended 30 June 2017.

#### 4. Monthly PAYE Return

The monthly PAYE Return to be submitted as from pay period July 2017 has been amended to include the monthly salary paid to **ALL** employees, irrespective of whether PAYE has been deducted or not.

Every employer is now required to submit a monthly PAYE return in respect of **ALL** his employees. The format of the return has been amended to include monthly salary.

#### 5. Additional information

For any additional information, employers may either phone on our **hotline 207 6010** or call at our Customer Service Centre, MRA Head Office, Ehram Court, Port Louis.

