
RETURN OF EMPLOYEES (ROE) & ANNUAL TAX DEDUCTION AT SOURCE (TDS) RETURN

The Mauritius Revenue Authority (MRA) wishes to inform Employers and TDS Payers that the Return of Employees (ROE) and the Annual Tax Deduction at Source (TDS) Return for the income year ended 30 June 2021 should be submitted **electronically** on or before **Monday 16 August 2021**.

The facilities for the submission of the returns are available on the MRA website: www.mra.mu Employers/TDS Payers who have been submitting their monthly PAYE/TDS returns using the facilities available on the MRA website should submit their ROE/ Annual TDS return through the same channel. Other Employers/TDS Payers should use the facility provided by the Mauritius Network Services Ltd (MNS).

Employers should include in their ROE the details of **ALL** their employees whether PAYE has been withheld or not.

Employers and TDS Payers are required:

- i. to give to each employee/Payee, on or before **16 August 2021**, a Statement of Emoluments and Tax Deduction/Statement of income received. The templates of the statements are available on MRA website;
- ii. to insert in the ROE, in the case of Mauritian citizens, the National Identity Card (NIC) number of the employee or, in the case of non-Mauritian citizens, the Non-Citizen ID (NCID) issued by the immigration officer.

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 an individual and is not legally required to have a BRN, the NIC number or the NCID in case of non-Mauritian citizens, should be inserted.

Where the Payee is not an individual and is not legally required to have a BRN, the Tax Account Number (TAN) should be inserted.

For further information, kindly visit MRA website: www.mra.mu, or phone MRA helpdesk on **207 6000** during working hours.

