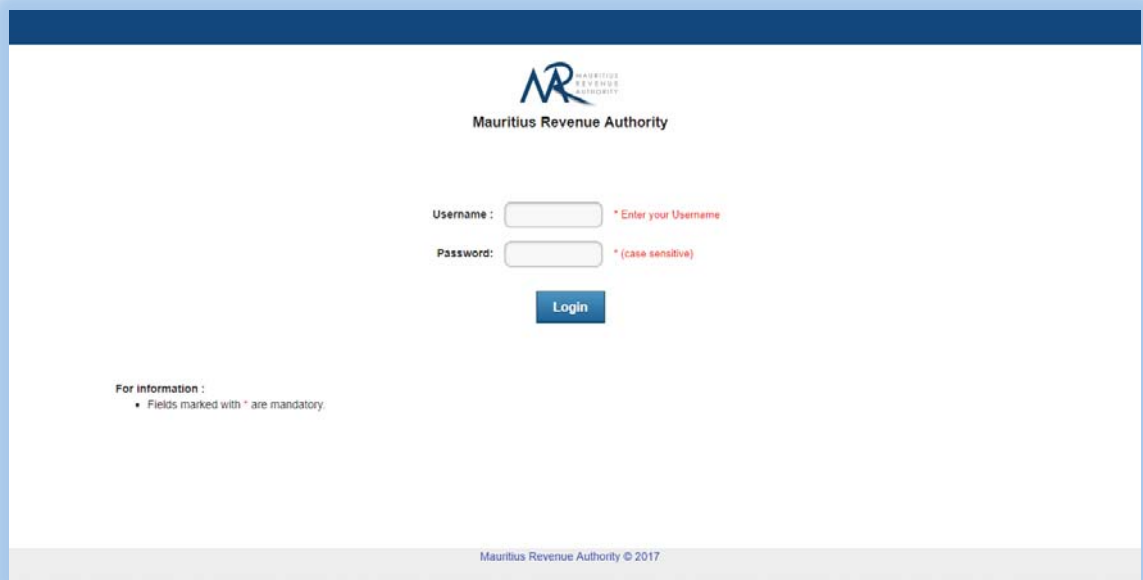**TAXPAYER GUIDELINES FOR STATEMENT SPECIAL ALLOWANCE**

1. Introduction

You want to submit your Statement Special Allowance on the Mauritius Revenue Authority's website, but you do not know exactly how to proceed. This guide will help you through the entire process, from login into the system to the final submission of your voucher.

Taxpayers can sign in using their Employer Registration Number (ERN) and password.
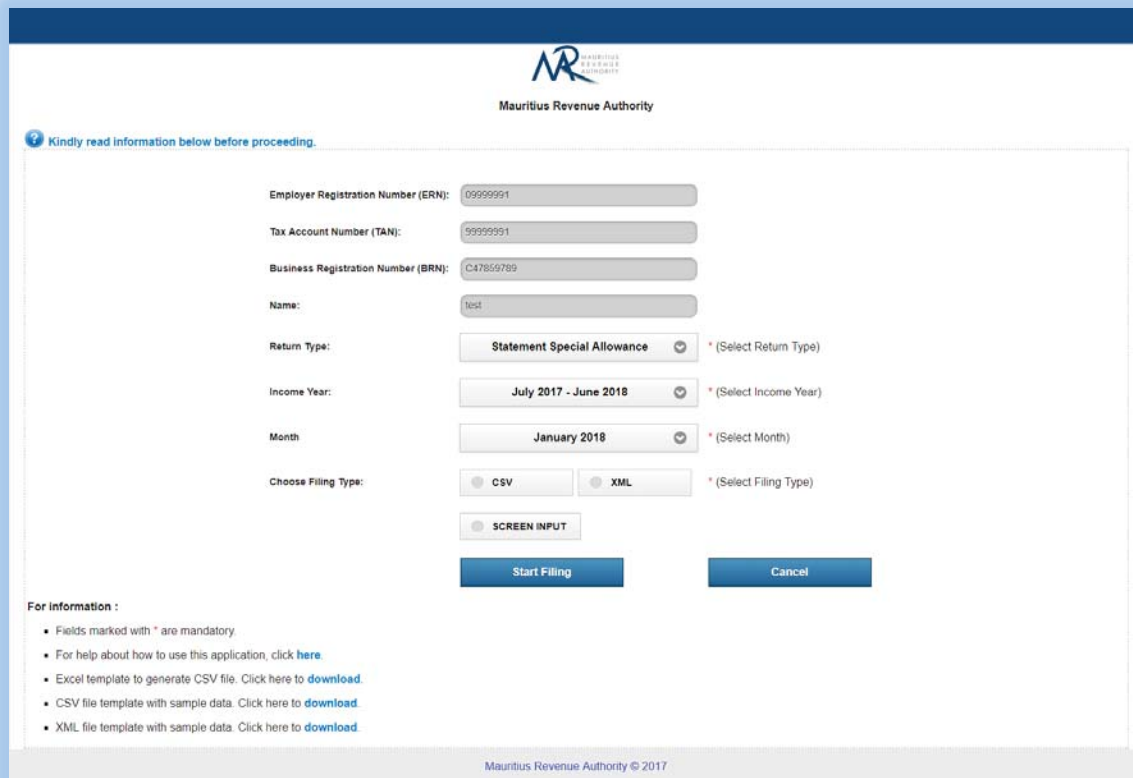
2. Login

Step 1: Enter your username (Employer Registration Number)

Step 2: Enter your password

Step 3: Click on the "**Login**" button to proceed to next page

3. Choosing Return Type / Year / Month

ERN, TAN, BRN and Name of company are prefilled based on your login details. This information cannot be altered.

Step 1: Select the "Return Type" – in this case: Statement Special Allowance

Step 2: After the "Return Type" has been selected, the guidelines and the different templates in the "For information" section are available for download.

Step 3: Select the "Year" for which the statement is being filed.

Step 4: Select the "Month" for which the statement is being filed.

Step 5: Click on "**OK**" button to proceed to next page.

4. Upload Details

Statistics on successful file uploads for chosen period will be displayed under "**STATISTICS**" section. These details are updated whenever a file has been successfully uploaded, deleted or submitted.

Step 1: Choose file type to be uploaded. You cannot proceed any further unless file type is chosen.

Step 2: Click on the "**Choose File**" button and browse file to be uploaded, as shown below.
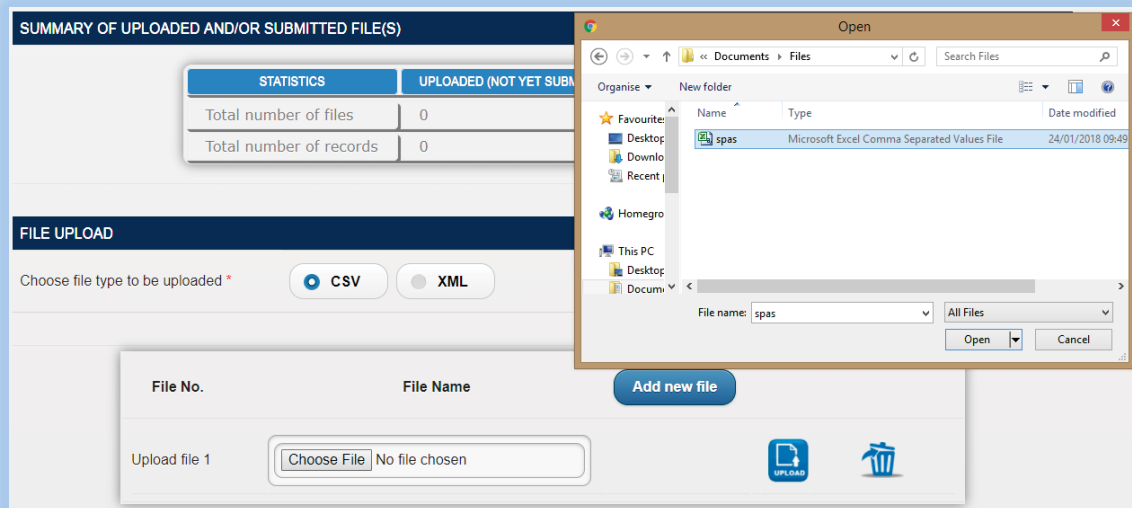
Step 3: The chosen file name appears as shown below. Click on "**Upload**" button.

Step 4:

(i)   Invalid file

If the file contains any error, the file is not uploaded and an error message is displayed. For more details about the erroneous data, click on "Click for details" button.

The "**Add new file**" button is disabled and the statistics section is not updated. Please correct the file and go back to **Step 2**.

SUMMARY OF UPLOADED AND/OR SUBMITTED FILE(S)

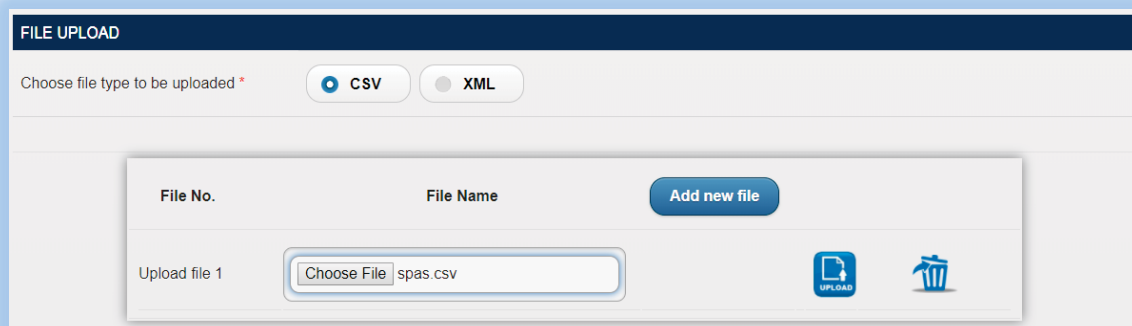| STATISTICS	UPLOADED (NOT YET SUBMITTED)	UPLOADED & SUBMITTED	TOTAL
Total number of files	0	0	0
Total number of records	0	0	0

FILE UPLOAD

Choose file type to be uploaded *   ● CSV   ○ XML

File No.	File Name	Add new file
Upload file 1	Choose File spas.csv	File Upload Failed Click for details

SUMMARY OF UPLOADED AND/OR SUBMITTED FILE(S)

STATISTICS	UPLOADED (NOT YET SUBMITTED)	UPLOADED & SUBMITTED	TOTAL
Total number of files	0	0	0
Total number of records	0		

FILE UPLOAD

Choose file type to be uploaded *   ● CSV   ○ XML

⊘ **File upload failed**

Line 3 : invalid value '1805' for column 3 - Tax Period (Correct value : '1801')

Total Errors # 1

✔ OK

File No.	File Name
Upload file 1	Choose File spas.csv

(ii)   Valid file

If a valid file is uploaded, a success message is displayed. Click on the "Click for details" button for more details about the successfully uploaded file.

The statistics section is updated accordingly. The file can be deleted by clicking on "**Delete**" button.

SUMMARY OF UPLOADED AND/OR SUBMITTED FILE(S)

STATISTICS	UPLOADED (NOT YET SUBMITTED)	UPLOADED & SUBMITTED	TOTAL
Total number of files	1	0	1
Total number of records	2	0	2

FILE UPLOAD

Choose file type to be uploaded *   ● CSV   ○ XML

File No.	File Name	Add new file
Upload file 1	Choose File spas.csv	File Uploaded Click for details 🗑

SUMMARY OF UPLOADED AND/OR SUBMITTED FILE(S)

STATISTICS	UPLOADED (NOT YET SUBMITTED)	UPLOADED & SUBMITTED	TOTAL
Total number of files	1	0	1
Total number of records	2	0	2

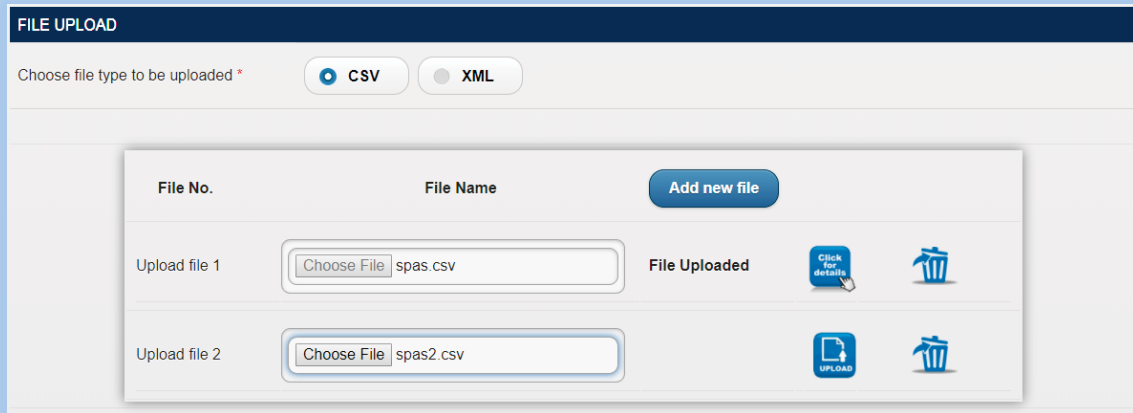**FILE UPLOAD**

Choose file type to be uploaded *   ● CSV   ○ XML

✔ **File upload successful**

Total Number of Records: 2

✔ OK

File No.	File Name	
Upload file 1	Choose File spas.csv	File Uploaded Click for details 🗑

Step 5:

In case there is more than one file to upload, click on "**Add new file**" button and repeat **Step 2** to **Step 4**.

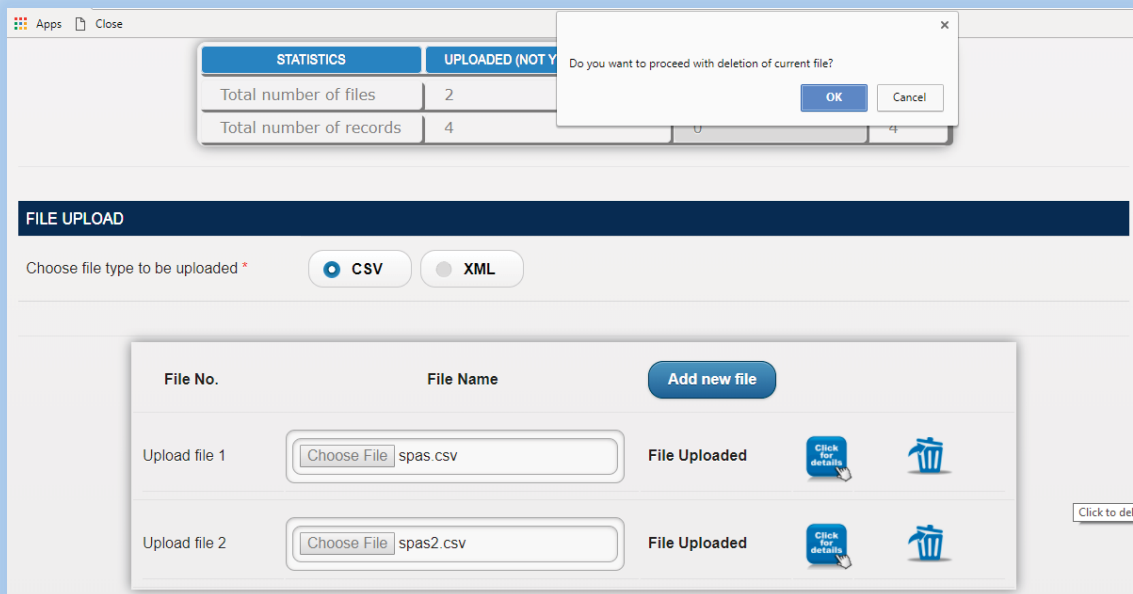**Step 6:** To delete a file, click on delete button. A confirmation message is displayed. Click on "**OK**" to delete file, else cancel the action.
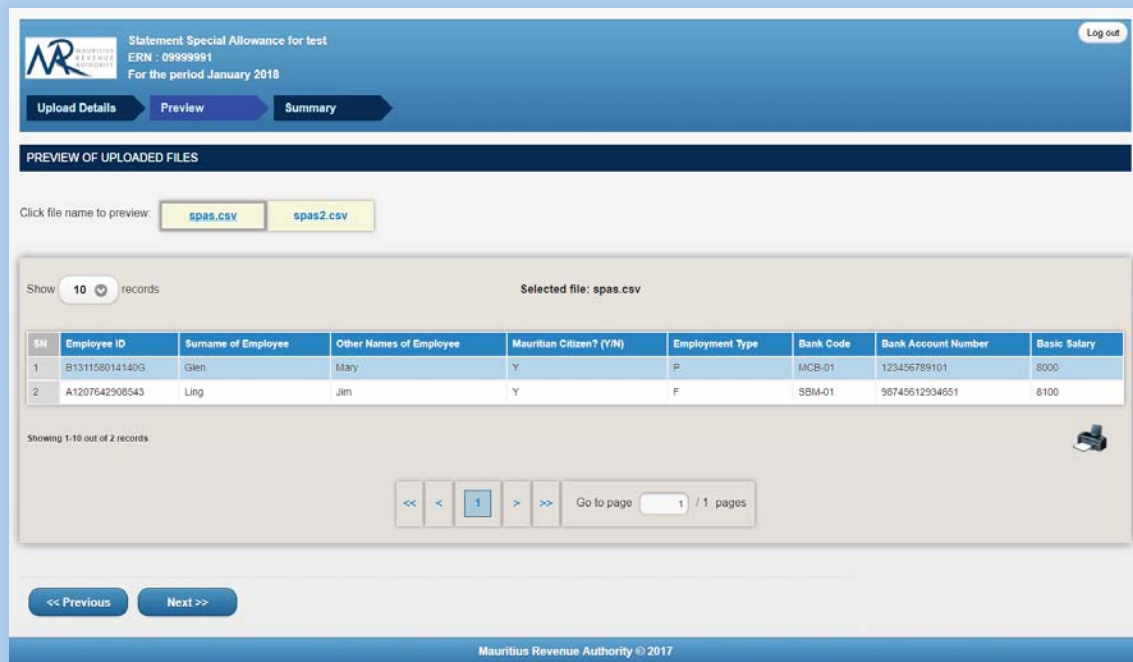
Step 7: Once all files have been uploaded, proceed to the next page by clicking on the "**Next**" button.

5. Uploaded Files Preview

Step 1: The page for preview of uploaded files is displayed.

Step 2: To view records in a specific uploaded file, click on the file name.

Step 3: To display a specific number of records per page, choose value (10 / 50 / 100/ 1000) from "Show records" dropdown list.

Step 4: The name of the file being currently previewed is displayed on top: "Selected file: spas.csv"

Step 5: To navigate between pages, use the pagination displayed below the table.
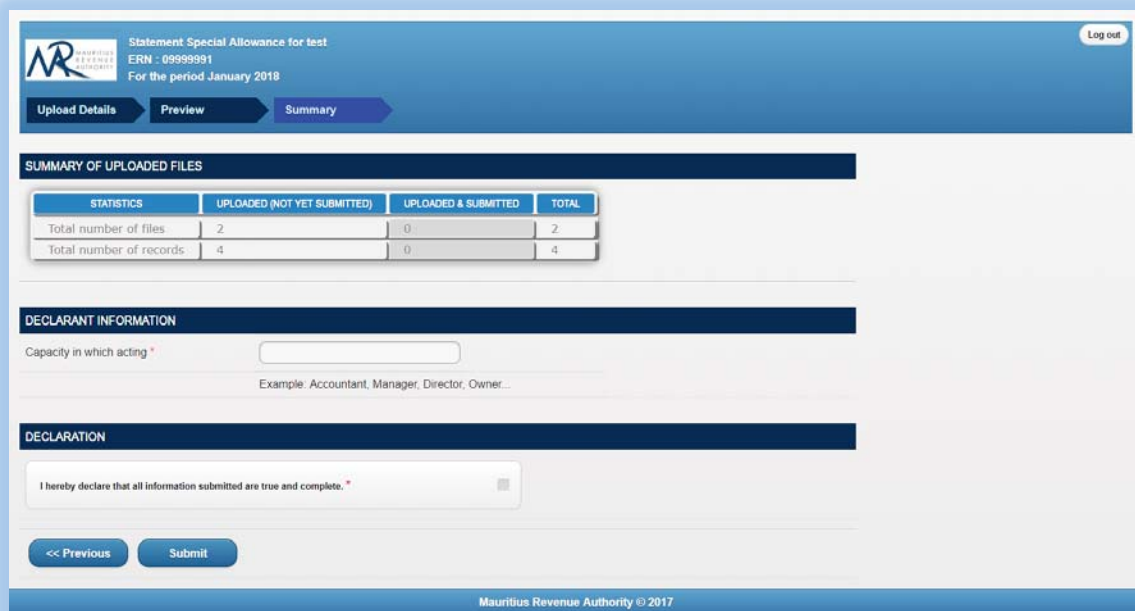
Step 6: Proceed to the next page by clicking on the "**Next**" button.

6. Summary

Step 1: The summary page is displayed. Please ensure that all the values in the "**SUMMARY OF UPLOADED FILES**" are correct.
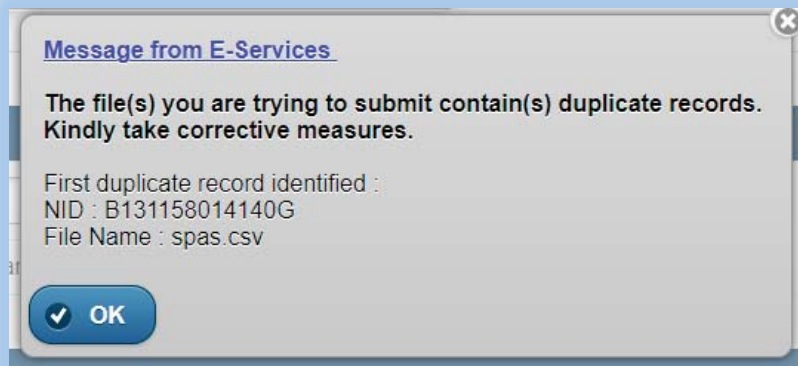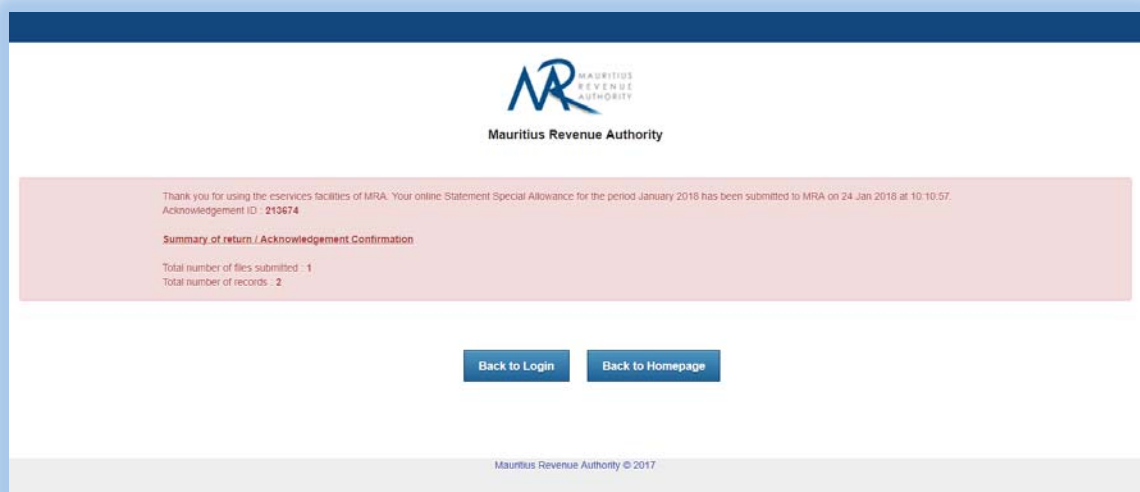

Step 2: In the "**DECLARANT INFORMATION**" section, enter the "Capacity in which acting".

Step 3: In the "**DECLARATION**" section, click on the checkbox to confirm that all information provided is complete, true and correct. Then click on "**Submit**" button.

The **Employee Id** for each employee should be unique. An error message is displayed as shown below for same unique key - it indicates first Employee Id identified.

Message from E-Services

The file(s) you are trying to submit contain(s) duplicate records. Kindly take corrective measures.

First duplicate record identified :
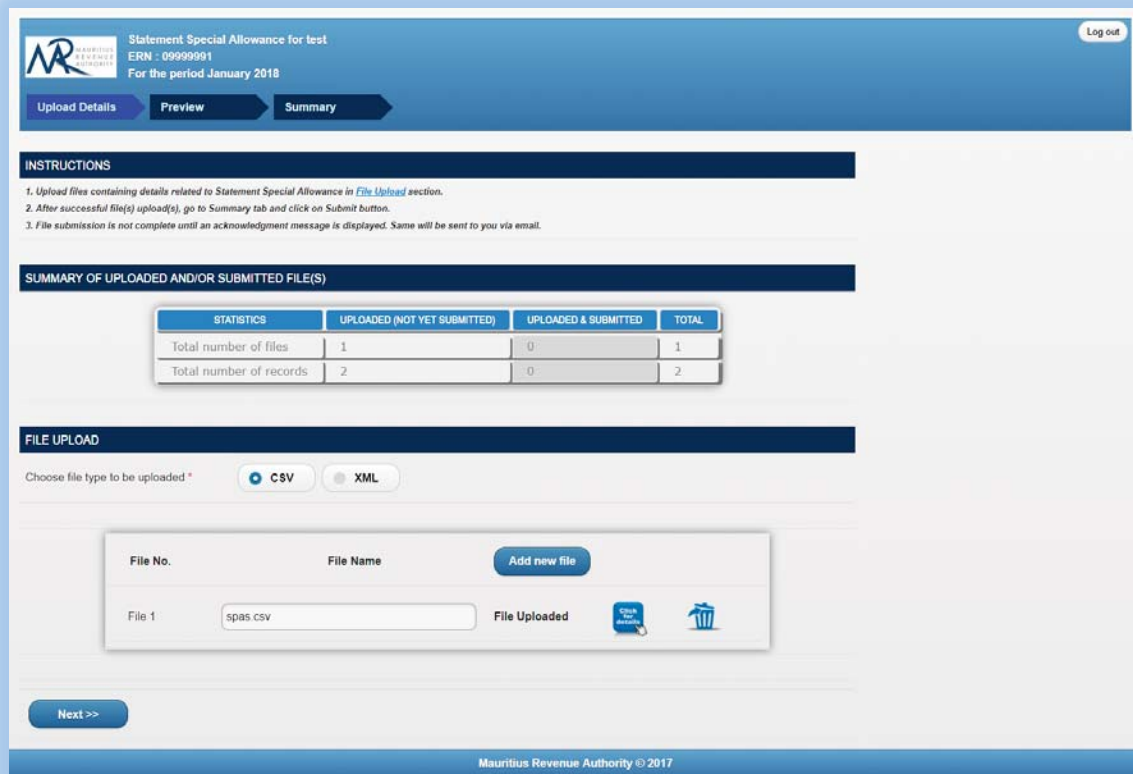NID : B131158014140G
File Name : spas.csv

✔ OK

Step 4: The following screen is displayed upon successful submission of the return. An email is also sent to the declarant's email address.

7. Next time login (Before submit)

After having successfully uploaded the files in the "**FILE UPLOAD**" section, it is possible to log out without submitting the statement.

On next login, only the previously successfully uploaded files are available. The taxpayer has the possibility to modify file uploads (Add new/Delete existing) indefinitely until the "**Submit**" button is clicked.

8. Additional Return

After having successfully submitted all uploaded files, an additional return can be filed.

On next login, the previously submitted files are available (highlighted in grey). The taxpayer has the possibility to view details of these files; however they cannot be modified or deleted. The statistics section for submitted files is updated (highlighted in grey).

Step 1: To view details of submitted files, click on "Click for details" button.

Step 2: To add new files / delete follows steps in Section 4 of this document. When a new file is uploaded, note that "UPLOADED" column of Statistics section is updated, so is the "TOTAL".
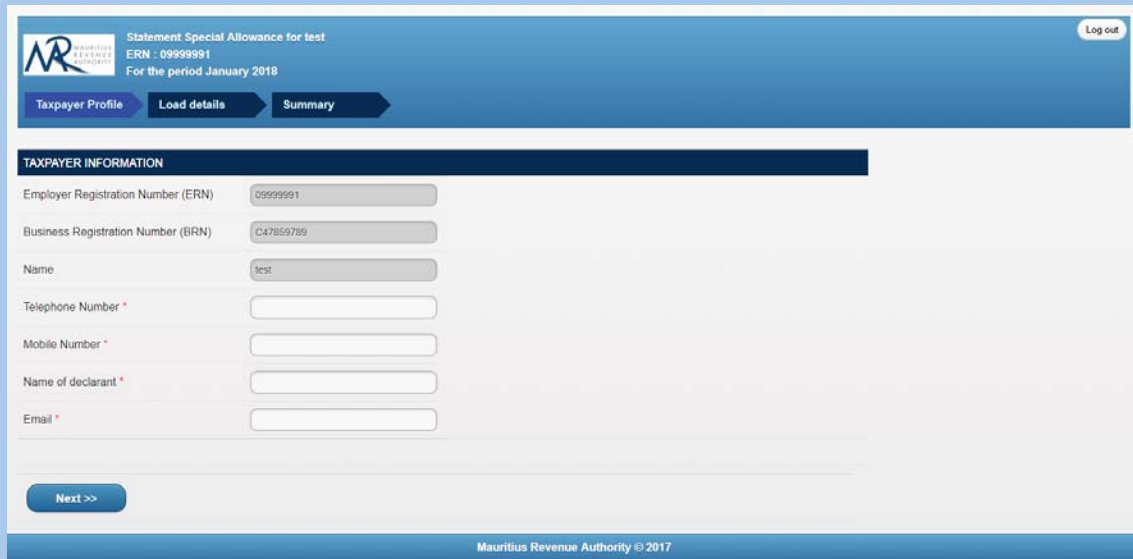
Step 3: Follow steps in Section 5 and Section 6 to preview these files and ultimately submit them.

IMPORTANT: Already submitted files will **not be submitted again. Only files uploaded during statement being currently filed are submitted.

A. SCREEN INPUT FILING TYPE

1. Taxpayer Profile

Employer Category, ERN, BRN, Employer Name and **Tax Period** are prefilled based on your login details. This information cannot be altered.
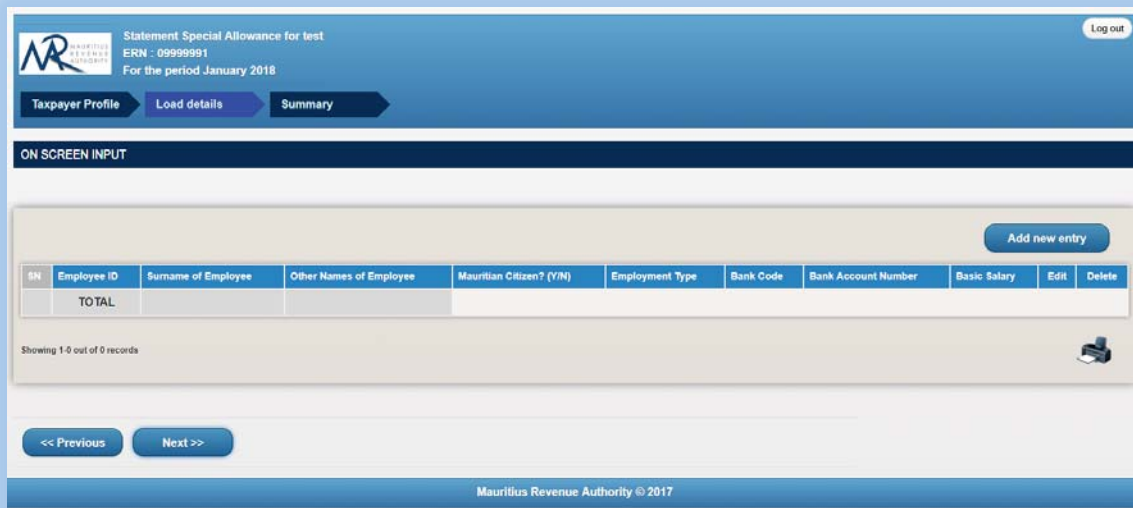
Step 1: Enter a valid "Telephone Number" and/or "Mobile Number".

Step 2: Enter the "Name of declarant" and "Email".
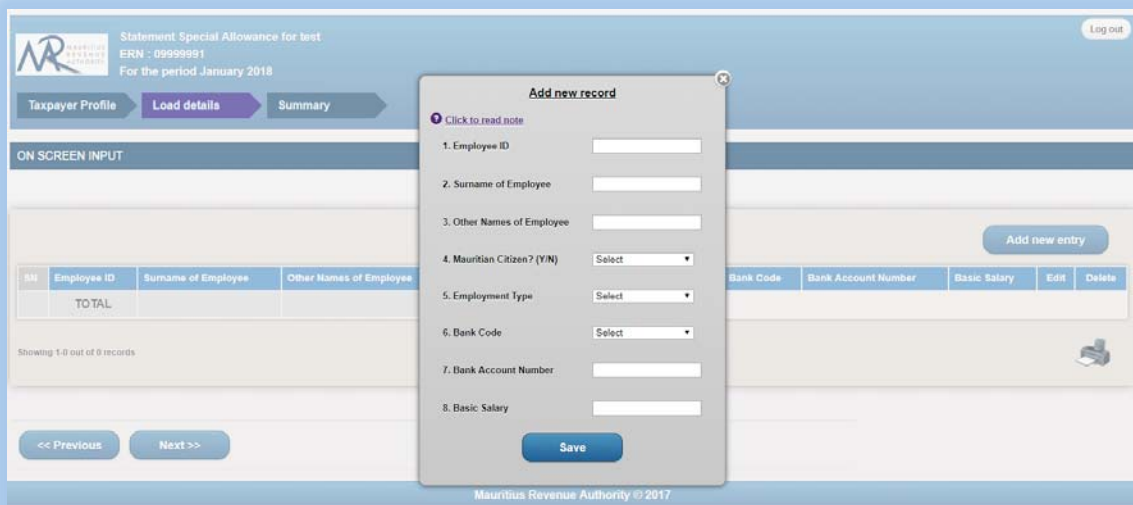
Step 3: Click on "Next" button to proceed to next page.

2. Load details

The "Load Details" page is displayed.

Step 1: For new employees, click on "**Add new entry**" button found on the right. The following screen will appear.
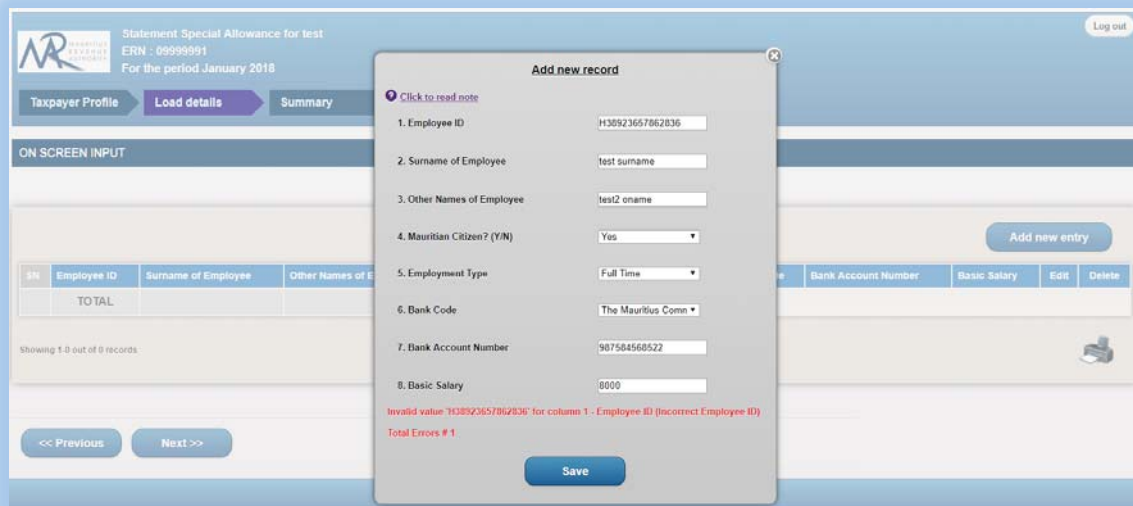
Step 3: For more details about the different fields, click on the **"Click to read note"** link.

Step 4: Enter the employee details and click on "Save button".

(iii) **Invalid record**

If the employee details contain invalid information, an error message will be displayed in red as shown below. The information must then be corrected before clicking on "Save" button.
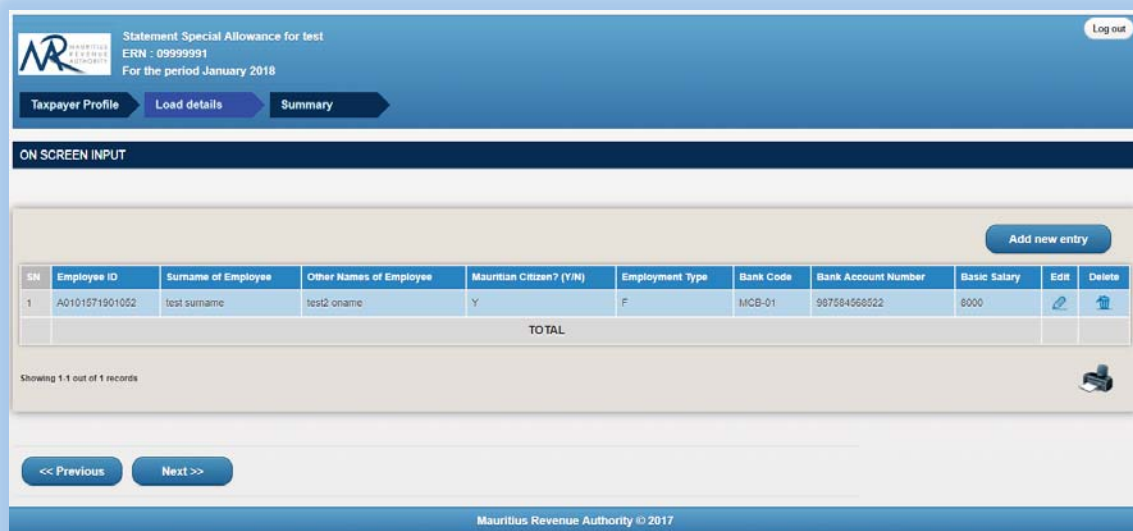
(iv) **Valid record**

When all information is correct and the "Save" button is clicked, the record is then displayed on the table, as shown below.
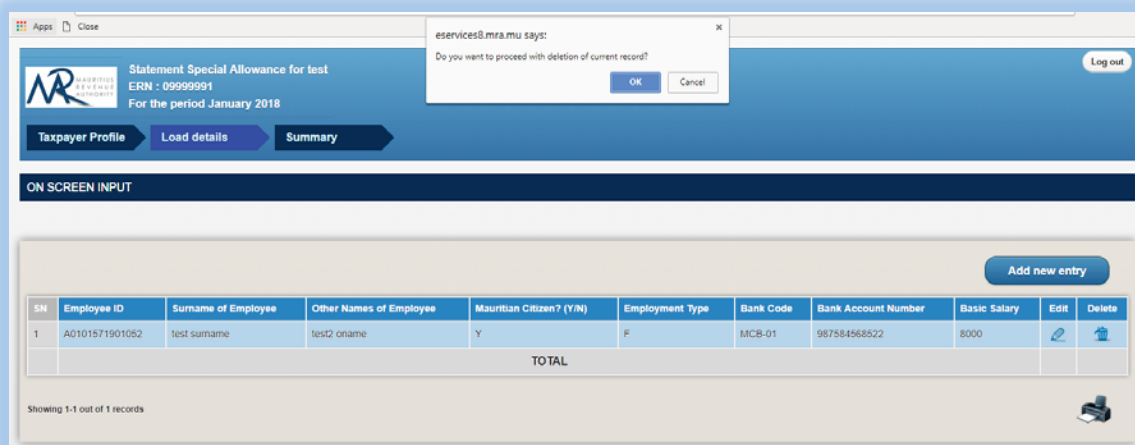
To modify the record, click on the ✎ icon. A popup screen will be displayed with existing data, as shown below. Modify record and click on "Update" button.

To delete a record, click on the 🗑 icon. The following confirmation message will appear. Click on "OK" to confirm deletion.
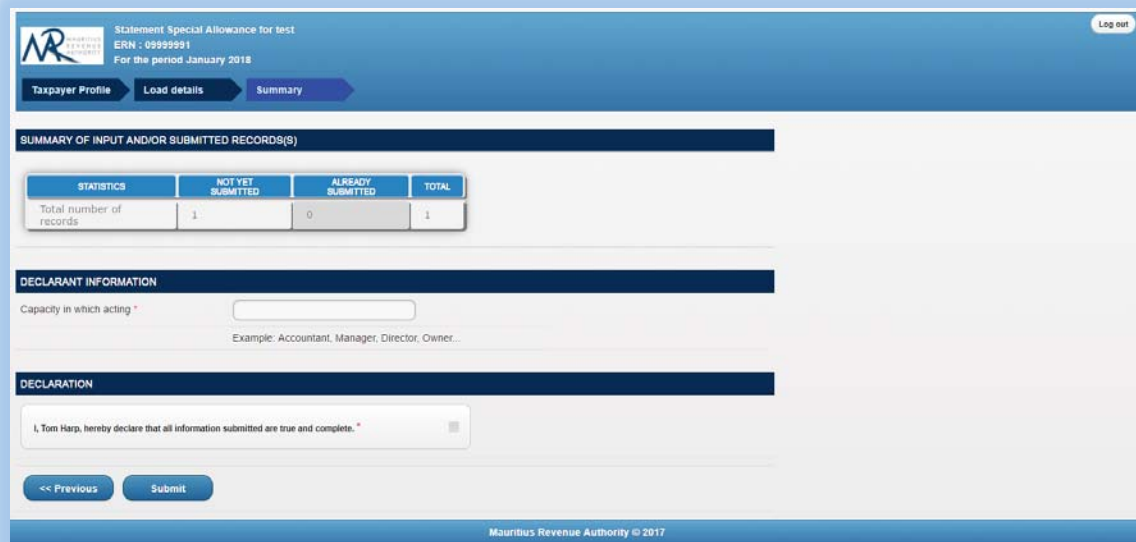
Step 5: To print records currently being displayed on the screen, click on the 🖨 icon.

Step 6: After having added all employees' details, click on "Next" button to proceed to next page.

3. Summary

Step 1: The summary page is displayed. Please ensure that all the values in the "**SUMMARY OF INPUT AND/OR SUBMITTED RECORDS(S)**" section are correct.

Step 2: In the "**DECLARANT INFORMATION**" section, enter the "Capacity in which acting".

Step 3: In the "**DECLARATION**" section, click on the checkbox to confirm that all information provided is complete, true and correct. Then click on "**Submit**" button.

The **Employee Id** for each employee should be unique. An error message is displayed as shown below for same unique key - it indicates first Employee Id identified.

Step 4: The following screen is displayed upon successful submission of the return. An email is also sent to the declarant's email address.
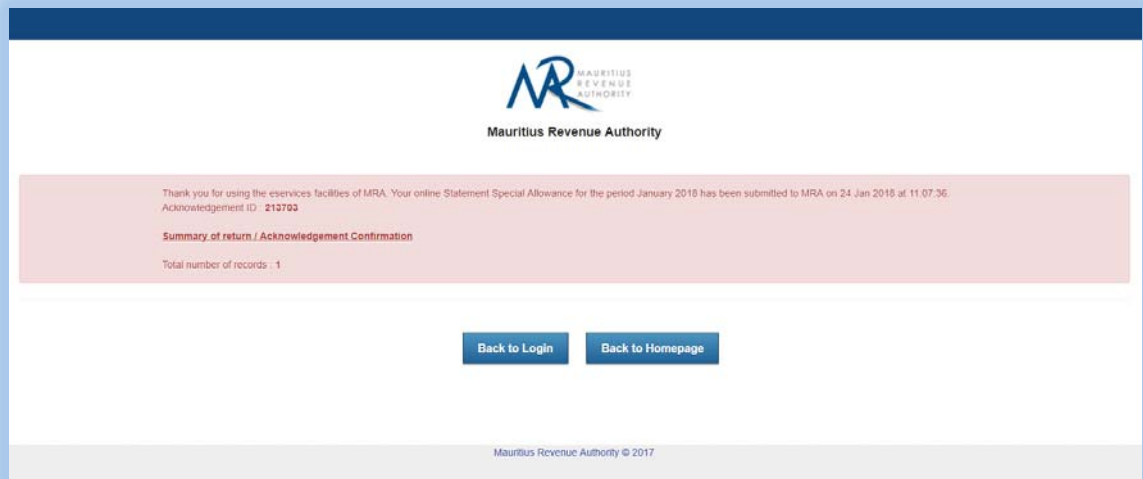
Step 7:

- Click on 'Back to Login' button to go back to login page.
- Click on 'Back to Homepage' button to go back to MRA's website.

4. Next time login (Before Submit)

After having successfully saved records in **"Load Details"** section, it is possible to log out without submitting the return.

On next login, only the previously successfully saved records are available. Details in **"Taxpayer Profile"** will have to be re-entered. In **"Load Details"** section, the taxpayer has the possibility to add new records / modify or delete existing ones indefinitely until the "**Submit**" button is clicked.

5. Additional Return

After having successfully submitted all saved records, an additional return can be filed.

Step 1: On next login, details in **"Taxpayer Profile"** will have to be re-entered. Follow steps in Section 1 of this document.

Step 2: The taxpayer has the possibility to view the previously submitted records (row(s) with a grey background colour); however they cannot be modified or deleted. To add new records (after save edit / delete them), follow steps in Section 2 of this document.

Step 3: The statistics section for **ALREADY SUBMITTED** records is displayed (highlighted in grey). To submit return follow steps in Section 3.

**IMPORTANT:

1. Already submitted records will **not** be submitted again. Only records saved during return being currently filed are submitted.

DETAILS ON FILE UPLOAD

A. CSV File

To generate your CSV file, please download the excel template from here: http://eservices8.mra.mu/DetailStmtVoucher/Download/SPAS/excelTemplate.xlsx.

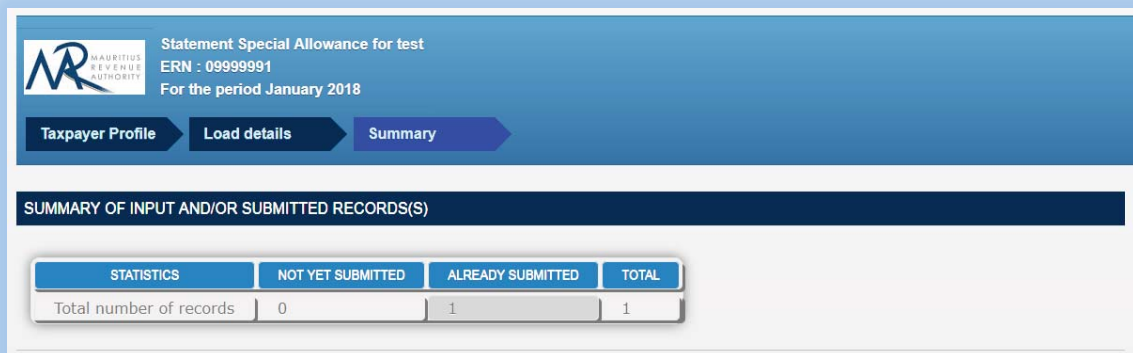|	A	B	C	D	E	F	G	H
1	MRA	SPAS	V1.0					
2	Employer Registration Number (ERN)	Employer Name	Period	Telephone Number	Mobile Number	Email Address		
3	Insert ERN of the Employer Here	Insert Full Name of the Employer Here E.g. BLACKSMITH Sheila	Insert Period here – YYMM E.g. January 2018: 1801 February 2018: 1802	Insert Telephone Number Here E.g.: 12345678	Insert Mobile Number Here E.g.: 51234567	Insert Email Address Here		
4	Employee ID	Surname of Employee	Other Names of Employee	Mauritian Citizen (Y/N)	Employment Type : Part Time / Full Time ?	Bank Code	Bank Account Number	Basic Salary
5	Insert Employee Id, if Mauritians use National Identity Card No., for Non-Mauritian citizens, the ID issued by the Passport and Immigration Office (NCID) should be inserted	Insert surname of the Employee	Insert other names of the employee	Insert : (i) Y if Mauritian Citizen (ii) N if Non Mauritian Citizen	Insert Employment Type : (i) P if Part time (ii) F if Full time	Insert Bank Code chosen from list below : - The Mauritius Commercial Bank Ltd : MCB-01 - ABC Banking Corporation Ltd : ABC-01 - The Hongkong and Shanghai Banking Corporation Limited : HSBC-01 - Standard Chartered Bank (Mauritius) Limited : SCB-01 - Banque des Mascareignes Ltee : BMAS-01 - Barclays Bank PLC : BARC-01 - State Bank of Mauritius : SBM-01 - SBI (Mauritius) Ltd : SBI-01 - MauBank Ltd : MPCB-01 - Investec Bank (Mauritius) Limited : INVB-01 - Bank of Baroda : BOB-01 - Habib Bank Limited : HABB-01 - Bank of India International Ltd : INIL-01 - Standard Bank (Mauritius) Limited : SBL-01 - Bank One Limited : BOL-01 - Afrasia Bank Limited : AFRB-01	Insert Bank Account Number	Insert Basic Salary

Replace the blue text with your data as shown below.

	A	B	C	D	E	F	G	H
1	MRA	SPAS	V1.0					
2	Employer Registration Number (ERN)	Employer Name	Period	Telephone Number	Mobile Number	Email Address		
3	9999991	TEST COMPANY LTD	1801	9999999	59999999	test@mra.mu		
4	Employee ID	Surname of Employee	Other Names of Employee	Mauritian Citizen (Y/N)	Employment Type : Part Time / Full Time ?	Bank Code	Bank Account Number	Basic Salary
5	B131158014140G	Glen	Mary	Y	P	MCB-01	123456789101	8000
6	A1207642908543	Ling	Jim	Y	F	SBM-01	987456129346S1	8100

Then click on **File** > **Save As** > select **CSV** (**Comma delimited**). Next, click on **Save**.
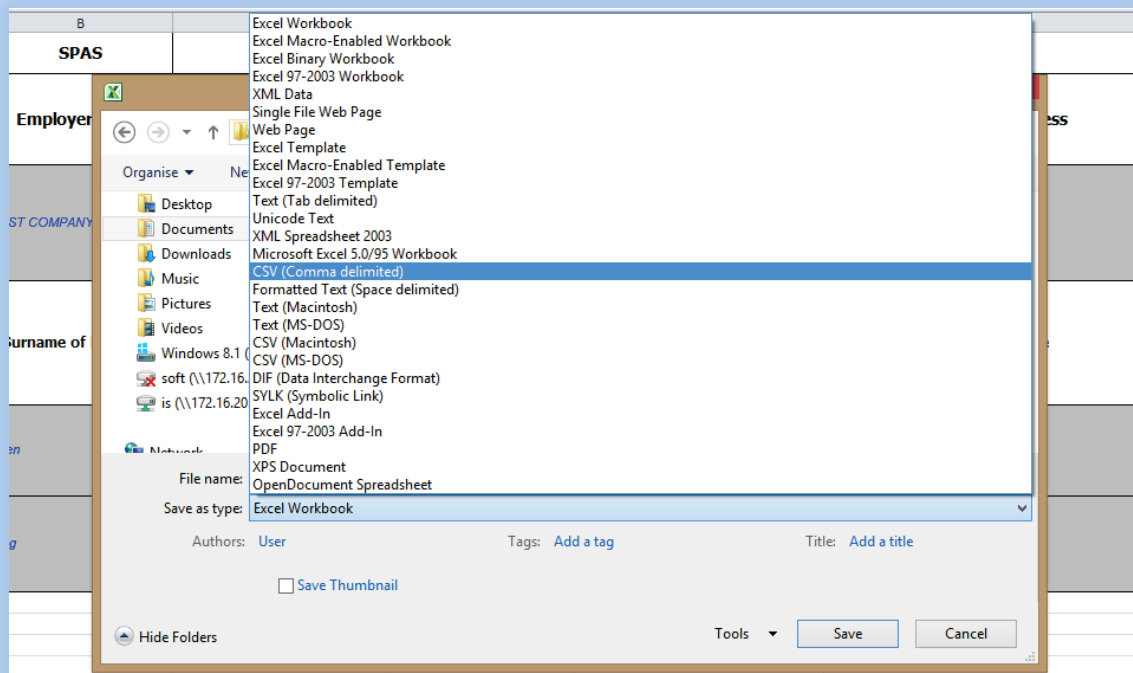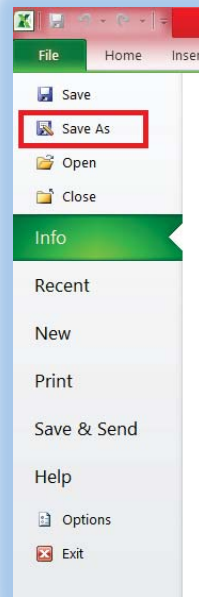
Find below an example of a generated CSV file to be uploaded on the website.
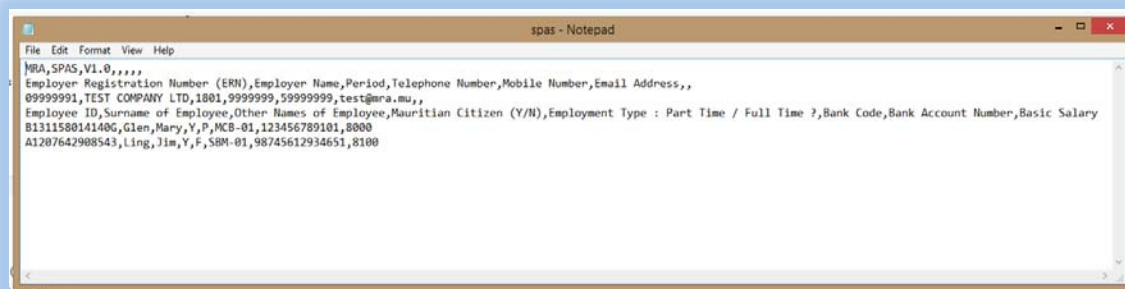
The CSV file must contain columns separated by the **comma** [**,**] character. A CSV file example with sample data can be downloaded from here: http://eservices8.mra.mu/DetailStmtVoucher/Download/SPAS/csvTemplate.csv.

IMPORTANT NOTES

1) Data should exclude all special characters, including comma.
2) File size for each upload **should not exceed** 5Mb.
3) Clicking on the "**Upload**" button(s) will save the file(s) on MRA's server. The final submission of the statement is completed only when the "**Submit**" button is clicked.
4) Already submitted files will **not** be submitted again. Only files uploaded during return being currently filed are submitted.