

COMMUNIQUE

MONTHLY PAYE & TDS RETURNS

Employers are hereby informed that for the purpose of calculating the PAYE to be withheld for the months of **July and August 2016**, the deductions claimed by the employee in his EDF for the income year ended 30 June 2016 should be taken into consideration. New EDF for the income year 2016/17 will be available on MRA website after the proclamation of the Finance Act 2016.

Employers and TDS Payers are also informed that, with effect from the month of **July 2016**, the **monthly PAYE and TDS** returns should provide the details of the employees/Payees in respect of whom PAYE/TDS has been deducted and should be made **electronically** together with the remittance of the PAYE/TDS deducted. Where the return and payment are both made electronically, the due date is the end of the month following that in which the PAYE/TDS was deducted. The format of the returns and the specifications are available on MRA website <http://www.mra.mu>.

Employers should ensure that they have the National ID number of **all their employees** unless the employee is not a citizen of Mauritius in which case the Tax Account Number (TAN) should be inserted in the return.

TDS Payers should ensure that they have the Business Registration Number (BRN) of all Payees. In exceptional cases where the Payee is not required to have a BRN, the TAN should be inserted in the return.

Where the employer/TDS Payer does not have the TAN, same may be obtained from the MRA by sending an email on, registration@mra.mu providing the following details:

- (i) Full name and address of the employee or Payee (and maiden name in case of married woman);
- (ii) The National ID number or in case of a non-citizen, the passport number;
- (iii) Confirmation that PAYE/TDS has been deducted; and
- (iv) Full Name of Employer or Payer.

For any additional information, please phone on our hotline **207 6010** or call in person at the MRA Customer Service Centre, Ground Floor, Efram Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.