

Payment of PAYE and NPF/NSF Contributions

1. The Mauritius Revenue Authority (MRA) wishes to inform all **EMPLOYERS** and the public that, as from 1 January 2018, all returns and payments in respect of the following contributions are to be submitted to the MRA:
 - a. **National Pension Fund (NPF) contributions,**
 - b. **National Savings Fund (NSF) contributions,**
 - c. **HRD Training Levy, and**
 - d. **Recycling Fee.**
2. All employers are hereby informed that, in order to ease the submission of returns and effect payment, the following facilities have been put in place:
 - **e-Filing of PAYE-NPF/NSF return**

A **joint PAYE - NPF/NSF return** has been developed and can be filed electronically on MRA's website: www.mra.mu
 - **MRAeasy**

The MRA has developed a mobile application known as **MRAeasy** to facilitate the electronic submission of monthly PAYE -NPF/NSF return by small businesses having less than 10 employees. The mobile application can be downloaded from **Google Play Store** or **App Store**. Employers who have been filing their PAYE and NPF/NSF returns through Mauritius Network Services (MNS) may continue with the existing system.
 - **User ID and Password**

Employers should use their Employer Registration Number (ERN) as their User ID, and the password previously allocated to them for their monthly PAYE return, to file their joint PAYE - NPF/NSF returns.
 - **Employers who do not have a password**

Those employers who do not have a password may contact the MRA on **207 6086**. The password will be sent to them by post.
 - **Employers of Household Employees**

Employers of household employees may equally file their return and effect payment electronically in respect of their employees, full-timers or part-timers. They should use their ERN as User ID, and the **same password as that allocated to them for the submission of income tax returns.**
 - **Payment through Direct Debit**

The MRA recommends that employers take advantage of its **Direct Debit** facilities to pay their PAYE and NPF/NSF contributions directly from their bank account. The Direct Debit form can be downloaded from the MRA website: www.mra.mu. It should be duly filled-in and signed by authorised signatories. The Direct Debit form should reach the MRA at least 15 days before the due date for payment.
 - **Pre-filled returns**

Employers submitting joint electronic PAYE-NPF/NSF returns through MRA website or **MRAeasy**, will benefit from a **Pre-filled Return** after filing their first return.
3. The MRA encourages all employers to file and pay their NPF/NSF and other contributions electronically and take advantage of the various benefits thereof. Where **both the return and the payment** are effected electronically, the due date is the end of the month following that in which PAYE/Contributions are withheld.
4. Any return for preceding months and arrears of contributions should be submitted electronically through MRA website: www.mra.mu or through the **Mauritius Network Services (MNS)** to the MRA.
5. For any further information, clarification or assistance to submit the joint PAYE-NPF/NSF returns, employers may call us on **207 6086** or e-mail us on paye@mra.mu

