

## COMMUNIQUE

### RETURN OF EMPLOYEES (ROE) & ANNUAL TDS RETURN

Employers and TDS Payers are hereby informed that the Return of Employees (ROE) and Annual TDS Return for the income year ended 30 June 2016 are required to be submitted **electronically** on or before **16 August 2016**.

Employers having withheld PAYE or having an employee deriving total emoluments of at least 285,000 rupees during the year ended 30 June 2016 have a legal obligation to submit a ROE.

TDS Payers having deducted TDS during the year ended 30 June 2016 or did not deduct TDS because the amount was less than 500 rupees have a legal obligation to submit an Annual TDS Return.

Employers and TDS Payers submitting their monthly PAYE and TDS vouchers using the system made available by the Mauritius Network Services Ltd (MNS) should submit their ROE/Annual TDS Return using that system. Other Employers and TDS Payers should submit the ROE/Annual TDS Return using the system made available by MRA on its website <http://www.mra.mu>. The MRA has already communicated to those concerned their user name (login) and password to access the system.

Employers and TDS Payers having misplaced their passwords are requested to inform MRA by sending an email on [efiling@mra.mu](mailto:efiling@mra.mu) on or before 31 July 2016. MRA will send the password by post.

In order to be able to file the ROE or the Annual TDS Return, Employers and TDS Payers should ensure that they have the National ID number of the employee and the Business Registration Number (BRN) of the Payee respectively. Where the National ID number or the BRN, as applicable, has not been made available to the Employer or Payer, the latter may obtain the TAN from the MRA by sending an email on [registration@mra.mu](mailto:registration@mra.mu) on or before 31 July 2016 providing the following details:

- (i) Full name and address of 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 or TDS has been deducted or the employee derived emoluments exceeding 285,000 rupees; and
- (iv) Full Name of Employer or Payer.

Failure to submit the ROE or the Annual TDS return by the due date entails a penalty of 5,000 rupees per month or part of a month up to a maximum of 20,000 rupees.

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.