

**SPECIFICATIONS/FORMAT FOR FILE USED FOR: Monthly PAYE Return**

| Field                                 | Data type | Width | Mandatory (Yes/No)                   | Description of field  | Remark  |
|---------------------------------------|-----------|-------|--------------------------------------|---|---|
| Source                                | Character | 3     | Yes                                  | It will contain the value MRA   |   |
| Statement Type                        | Character | 6     | Yes                                  | It will contain the value PAYE  |   |
| Template Version                      | Character | 5     | Yes                                  | It will contain the value V1.0  |   |
| <b>Employer Details:</b>              |           |       |                                      |   |   |
| Employer Registration Number          | Character | 8     | Yes                                  | This is the Employer Registration Number of the Employer.                   | It consists of numbers 0 to 9 only.   |
| Employer Business Registration Number | Character | 9     | No                                   | This is the Business Registration Number (BRN) of the Employer.             | Characters allowed A to Z & 0 to 9.   |
| Employer Name                         | Character | 80    | Yes                                  | This is the full name of the Employer.                                      | It must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 and some other special characters    |
| Tax Period                            | Number    | 4     | Yes                                  | Period ending the month it relates  | Format is YYMM<br>E.g.: For the month of September 2020, it must be '2009'  |
| Telephone Number                      | Number    | 7     | Yes<br>(If Mobile Number is Null)    | Phone Number  | Numbers allowed 0 to 9.<br>It must be of 7 characters only.   |
| Mobile Number                         | Number    | 8     | Yes<br>(If Telephone Number is Null) | Mobile Number   | Numbers allowed 0 to 9.<br>If mobile number should be 8 characters starting only with 5.  |
| Name of Declarant                     | Character | 80    | Yes                                  | This is the Name of the person providing the information from the Employer. | It must consist of valid letters and numbers only<br>Characters allowed A to Z a to z 0 to 9 and some other special characters. |
| E-mail Address                        | Character | 50    | Yes                                  | Email address   | It must consist of a valid email address  |

| Field  | Data type | Width | Mandatory (Yes/No) | Description of field  | Remark  |
|--|-----------|-------|--------------------|---|---|
| <b>Employee Details:</b>   |           |       |                    |   |   |
| Employee ID  | Character | 14    | Yes                | This is the employee ID:<br>(i) Where the employee is a Mauritian Citizen, it is the NIC number<br>(ii) Where the employee is a not a citizen of Mauritius, it is the identification number (NCID) issued by the Passport and Immigration Office (PIO); or any other identification number issued by the Director-General | Characters allowed A to Z & 0 to 9.   |
| Surname of Employee  | Character | 80    | Yes                | This is the Surname of the Employee   | It must consist of valid letters and numbers only<br>Characters allowed A to Z a to z 0 to 9 and some other special characters. |
| Other Names of Employee  | Character | 80    | Yes                | This is the Other Names of the Employee   | It must consist of valid letters and numbers only<br>Characters allowed A to Z a to z 0 to 9 and some other special characters. |
| Emoluments excluding travelling  | Number    | 10    | Yes                | This is the emoluments excluding travelling   | Numbers allowed 0 to 9 only without cents and must be greater than zero   |
| Full Time Employment   | Character | 1     | Yes                | This is to indicate if employee is in full time employment or not   | Possible Values : Y (Yes) , N (No)  |
| PAYE for Income Tax  | Number    | 10    | Yes                | This is the amount of PAYE for Income Tax which has been deducted from the employee's salary.   | Numbers allowed 0 to 9 only without cents   |
| PAYE for Solidarity Levy   | Number    | 10    | Yes                | Amount of PAYE for Solidarity Levy should be zero or nul. Abolished as from July 2023   | Number allowed only 0 or can be blank.  |
| Emoluments excluding Exempt Emoluments and Statutory End-of-Year Bonus | Number    | 10    | Yes                | This is the Emoluments excluding Exempt Emoluments and Statutory End-of-Year Bonus. This amount cannot be greater than 'Emoluments excluding travelling'.   | Numbers allowed 0 to 9 only without cents and must be greater than zero   |