

SPECIFICATIONS/FORMAT FOR FILE USED FOR: Monthly PAYE Return (As from July 2024)

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	
Employer Details:					
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 E.g.: For the month of June 2022, it must be '2206'
Telephone Number	Number	7	Yes (If Mobile Number is Null)	This is the Phone Number of the Employer/ Contact person of the Employer	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	Number	8	Yes (If Telephone Number is Null)	This is the Mobile Number of the Employer/ Contact person of the Employer	Numbers allowed 0 to 9. 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 Characters allowed A to Z a to z 0 to 9 and some other special characters.
E-mail Address	Character	50	Yes	This is the Email Address of the Employer/ Contact person of the Employer	It must consist of a valid email address

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Employee Details:					
Employee ID	Character	14	Yes	This is the employee ID: (i) Where the employee is a Mauritian Citizen, it is the NIC number (ii) Where the employee is a not a citizen of Mauritius, it is the non – citizen 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 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 Characters allowed A to Z a to z 0 to 9 and some other special characters.
Emoluments excluding travelling and including Wage Relativity Adjustment	Number	10	Yes	This is the emoluments excluding travelling and includes the Wage Relativity Adjustment.	It must be greater than or equal to the Total Wage Bill. Numbers allowed 0 to 9, 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	7	Yes	This is the Emoluments including the Wage Relativity Adjustment and excluding Exempt Emoluments as per the Income Tax Act and Statutory End-of-Year Bonus.	It must be greater than or equal to the Total Wage Bill. Numbers allowed 0 to 9, without cents and must be greater than zero.

