SPECIFICATIONS/FORMAT FOR FILE USED FOR: Statement of Financial Transactions

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Account holder's Details:					
Account holder's NIC number/ NCID/ Other ID issued by DG	Character	14	Yes (If Nationality is Mauritian and BRN is NULL) No (If BRN is not null or Nationality is non-Mauritian and Passport no. is not NULL)	This is the account holder's NIC number if Mauritian citizen, Non-citizen ID (NCID) if Non-Citizen or Other ID issued by DG. Where the NCID is the 14 digit number issued by the Immigration Officer to a Non-citizen of Mauritius. Where the account holder is a minor who is a Mauritian Citizen holding a Mauritian passport and born abroad, "Other ID issued by DG" should be used as the person will not have a NIC number.	It consists of valid letters and numbers only and must be 14 characters long. Characters allowed A to Z and 0 to 9 only.
Account holder's Business Registration Number (BRN)	Character	9	Yes (If Nationality is Mauritian and NIC/NICD/ Other ID issued by DG is NULL) No (If NIC/NICD/ Other ID issued by DG is not null or Nationality is non-Mauritian and Passport no. is not NULL)	This is the BRN of the account holder.	Characters allowed A to Z and 0 to 9.
Nationality	Character	2	Yes (If NIC/NICD/ Other ID issued by DG is NULL and BRN is NULL)	This is the nationality of the account holder.	Characters allowed A to Z and 0 to 9. Choose from list of values: 2-Letter country code. E.g. FR, GB, US, etc

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Account holder's Passport Number	Character	9	No	This is the Passport number of the account holder.	Characters allowed A to Z and 0 to 9.
Surname of account holder	Character	80	Yes	The Surname of the account holder should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z and 0 to 9 , ' Where the account holder is an individual, the surname should be inserted. Where the account holder is not an individual (Company, société or succession, etc.) the name of the company, société or succession etc. should be inserted.
Other Names of account holder	Character	80	No	The Forename of the account holder should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z and 0 to 9 , ' Where the account holder is not an individual (Company, société or succession, etc.), the field should be left blank.
Account held jointly by two or more persons	Character	3	Yes	Where the account is held jointly by two or more persons, "Yes" should be inserted or else "No".	Where the account is held jointly by two or more persons, the same Account Number, Total Deposits and Balance as at 30 June in respect of the joint account should be inserted in the Statement of Financial Transactions separately for each of the persons holding the account.
Account Number	Character	16	Yes	The account number should be inserted.	Where, in an income year, **an individual, société or succession has made a single deposit exceeding Rs 250,000 or total deposits exceeding Rs 2 million in an account**, the details of that account should be included in the Statement of Financial Transactions. Where the account holder is **not** an individual, société or succession (e.g. a company) the thresholds are **Rs 500,000 and Rs 4m.**

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					Deposits exclude: (i) emoluments, (ii) intra-account transactions, and ` Mauritius Revenue Authority 26/07/2022 Field Data type Width Mandatory (Yes/No) Description of field Remark (iii) loan disbursements credited into the account. (iv) an amount which have been wrongly credited and which have been subsequently corrected by the bank or non-bank deposit taking institution **Where the holder of the account, jointly or otherwise, holds more than one account with the bank or non-bank deposit taking institution, the details of the other accounts including the Account Number, corresponding Total Deposits and Balance as at 30 June should also be included in the Statement of Financial Transactions.** The following Account holders should be excluded: (i) an individual who is not resident in Mauritius, (ii) an entity holding a Global Business License with the FSC, and (iii) a public listed company, its subsidiaries and associates. (iv) Ministry, Government Department, local authority or statutory body (v) Rodrigues Regional Assembly (vi) Foreign Embassy
Total Deposits	Number	16	Yes	The total deposit made in the account during the income year should be inserted.	It consists of numbers 0 to 9 only. Amount should not contain decimal places or separator E.g. An amount should appear as 123456789. Total deposits should exclude: (i) emoluments,

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Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
					(ii) intra-account transactions, and (iii) loan disbursements credited into the account
Balance as at 30 June	Number	16	Yes	The balance in the account as at the end of the income year (30 June) should be inserted.	It consists of numbers 0 to 9 only. Amount should not contain decimal places or separator E.g. An amount should appear as 123456789. A negative sign should be used where the balance is negative.