

SPECIFICATIONS/FORMAT FOR FILE USED FOR: Annual Return of Employees

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 ROEA	
Template Version	Character	5	Yes	It will contain the value V1.0	
Employer Details:					
Employer Registration Number (ERN)	Character	8	Yes	The Employer Registration Number should be inserted.	It consists of numbers 0 to 9 only.
Business Registration Number (BRN)	Character	9	No	This is the BRN of the Employer.	Characters allowed A to Z & 0 to 9.
Employer Name	Character	80	Yes	The Full Name of the Employer should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 and some other special characters.
Income Year	Number	4	Yes	The Income Year for which Return of employees is submitted should be inserted.	It consists of numbers 0 to 9 only and its length is 4. Format is YYYY.
Total PAYE Withheld	Number	20	Yes	The total amount of PAYE withheld by the Employer for the Income Year Specified should be inserted.	Amount should be ≥ 0 and must not contain decimal places or separator, E.g. An amount should appear as 123456789 Amount should correspond with the total PAYE remitted to MRA, the total PAYE of the "Employee Details" below for the corresponding income year.
Telephone Number	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It should be of 7 characters only.

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Mobile Number	Number	8	Yes (If Telephone Number is Null)	Mobile Number	Numbers allowed 0 to 9. Mobile number should be of 8 characters starting only with 5.
Name of Declarant	Character	80	Yes	Name of Declarant submitting the Return.	It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 and some other special characters.
E-mail Address	Character	20	Yes	Email address	It must consist of a valid email address
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 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 and 0 to 9
Surname of Employee	Character	50	Yes	The Surname of the Employee should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 - ' ' -
Other Names of Employee	Character	40	Yes	The Forename of the Employee should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 - ' ' -
Salary/Wages/Allowances/Bonus (Rs)	Number	16	No	The total amount consisting of the following should be input: - Salary, Wages, Leave Pay, Fee, Overtime Pay, Perquisite, Allowance, Gratuity, Commission or other reward or remuneration - Bonus including end-of-year Bonus - Rent or Housing Allowance - Any other Allowance or sum by whatever name called	Optional where "Retirement Pension/Annuity" is not nil. Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Entertainment Allowance (Rs)	Number	16	No	Amount of entertainment allowance should be input.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789

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Transport/Travelling Allowance/ Reimbursement or Travelling Expenses (Rs)	Number	16	No	Amount consists of: - Transport, Travelling, Petrol or Driver's Allowance, Travel Grant, Commuted Travelling Allowance - Reimbursement of Travelling Expenses	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Reimbursement of Other Expenses (Rs)	Number	16	No	This amount comprises of: - Reimbursement of the Cost or Payment of Personal and Private Expenses - Reimbursement of the Cost or Payment of Passages by sea, air or land between Mauritius and another country on behalf of the employee, his spouse and dependents	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Car Benefit (Rs)	Number	16	No	This is the amount of Fringe Benefits pertaining to Car Benefit only.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
House Benefit (Rs)	Number	16	No	The amount of Fringe Benefits pertaining to House Benefit only should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Tax Benefit (Rs)	Number	16	No	The amount of Fringe Benefits pertaining to Tax Benefit only should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Other Benefit (Rs)	Number	16	No	The amount of Fringe Benefits pertaining to other benefits, excluding Car Benefit, House Benefit and Tax Benefit should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Lump sum (Rs)	Number	16	No	This represents: - Lump Sum by way of commutation of Pension, Death Gratuity, Consolidated Compensation for Death or Injury, Retiring Allowance, Severance Allowance, Compensation for Loss of Office, Superannuation	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Retirement Pension/ Annuity (Rs)	Number	16	No	This consists of: - Retirement Pension, Annuity or Other Reward	Mandatory where "Salary/Wages/Allowances/Bonus" is nil. Amount should contain no decimal places with no separator E.g. An amount should appear as 123456789
Exempt Emoluments (Rs)	Number	16	No	Exempt income in accordance with SubPart A of Part II of the	Amount should not contain decimal places or

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				Second Schedule to the Act should be inserted.	separator E.g. An amount should appear as 123456789.
Income Exemption Threshold (IET) Rs	Number	16	No	Amount of Income Exemption Threshold claimed in the Employee Declaration Form should be inserted (including Additional Income Tax Exemption granted to retired or disabled person).	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Additional Exemption for Children pursuing Undergraduate Course (Rs)	Number	16	No	Amount of Additional Exemption claimed in the Employee Declaration Form in respect of Children pursuing Undergraduate Course should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Interest Relief on Secured Housing Loan (Rs)	Number	16	No	The amount of Interest Relief on Secured Housing Loan claimed in the Employee Declaration Form should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Relief for Medical insurance premium or contr. for approved provident fund (Rs)	Number	16	No	The total amount of Relief for Medical insurance premium or contribution to approved provident fund claimed in the Employee Declaration Form should be inserted.	Amount should not contain decimal places or separator, E.g. An amount should appear as 123456789
Other Reliefs and allowances	Number	16	No	Aggregate Amount of any reliefs or allowances pertaining to Solar Energy Investment Allowance or Deduction for household employees or Rainwater harvesting system investment allowance as claimed in the Employee Declaration form should be inserted	Amount should not contain decimal places or separator, E.g. An amount should appear as 123456789
PAYE Withheld	Number	16	Yes	The total amount of tax withheld and remitted to the Mauritius Revenue Authority, if any, on behalf of the Employee should be inserted.	Amount should not contain decimal places or separator. Amount can be greater or equal to zero. E.g. An amount should appear as 123456789