

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

Field	XML Tag Name	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Source	SOURCE	Character	3	Yes	It will contain the value MRA	
Statement Type	STATEMENT_TYPE	Character	6	Yes	It will contain the value ROEA	
Template Version	VERSION	Character	5	Yes	It will contain the value V1.0	
<b>Employer Details:</b>						
Employer Registration Number (ERN)	ERN	Character	8	Yes	The Employer Registration Number should be inserted.	It consists of numbers 0 to 9 only. Left aligned. Formatted as text.
Business Registration Number (BRN)	EMPLOYER_BRN	Character	9	No	This is the BRN of the Employer.	Characters allowed A to Z & 0 to 9.
Employer Name	EMPLOYER_NAME	Character	50	Yes	The Full Name of the Employer should be inserted.	It consists of valid letters and numbers only. Left aligned. Characters allowed A to Z a to z 0 to 9 , ' ,
Income Year	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. Left aligned. Format is YYYY.
Total PAYE Withheld	TOTAL_PAYE	Number	20	Yes	The total amount of PAYE withheld by the Employer for the Income Year Specified should be inserted.	Mandatory. Amount should be $\geq 0$ 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	TELEPHONE	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	MOBILE	Number	8	Yes (If Telephone Number is	Mobile Number	Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5.

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				Null)		
Name of Declarant	DECLARANT_NAME	Character	50	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 , ' Left aligned.
E-mail Address	DECLARANT_EMAIL	Character	20	Yes	Email address	It must consist of a valid email address
<b>Employee Details:</b>						
Employee TAN	ZZ_EM_TAN	Character	8	Yes (If NID is null)	The Tax Account Number of the Employee should be inserted	It consists of numbers 0 to 9 only and its length is 8. Each employee on this list should have a TAN which has been previously confirmed by MRA. The TAN for each employee should correspond with that of the “Statement of Emoluments and Tax Deduction” given by the employer to the employee. Left aligned.
NID	ZZ_EM_NID	Character	14	Yes (If TAN is null)	This is the employee NID if Mauritian Citizen, else Other ID which is the 14 digit number issued by Government of Mauritius to a non-citizen..	It consists of valid letters and numbers only and must be 14 characters long. Characters allowed A to Z, a to z and 0 to 9 only Left aligned.
Surname of Employee	ZZ_EM_SURNAME	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 , ' Left aligned.
Other Names of Employee	ZZ_EM_ONAME	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 , ' Left aligned
Salary/Wages/Allowance s/Bonus (Rs)	ZZ_EM_TSAL	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	ZZ_EM_ENTER	Number	16	No	Amount of entertainment allowance should be	Amount should not contain decimal places

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(Rs)					input.	or separator E.g. An amount should appear as 123456789
Transport/Travelling Allowance/ Reimbursement or Travelling Expenses (Rs)	ZZ_EM_TRAVEL	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)	ZZ_EM_REBUR_OTH	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)	ZZ_EM_CAR_BENE	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)	ZZ_EM_HOUSE_BENE	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)	ZZ_EM_TAX_BEN	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)	ZZ_EM_OTHER_BENE	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)	ZZ_EM_LUMP_SUM	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)	ZZ_EM_RET	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

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						with no separator E.g. An amount should appear as 123456789
Exempt Emoluments (Rs)	ZZ_EM_EXEMPT	Number	16	No	Exempt income in accordance with SubPart A of Part II of the Second Schedule to the Act should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789.
Income Exemption Threshold (IET) Rs	ZZ_EM_EDF	Number	16	No	Amount of Income Exemption Threshold 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
Additional Exemption for Children pursuing Undergraduate Course (Rs)	ZZ_ADD_EXEMPT	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)	ZZ_INT_RELIEF	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)	ZZ_MED_INS_RELIEF	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
PAYE Withheld	ZZ_EM_PAYE	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 E.g. An amount should appear as 123456789

## APPENDIX: Return of Employees Schema

