

SPECIFICATIONS/FORMAT FOR FILE USED FOR: Annual TDS 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 TDNA	
Template Version	Character	5	Yes	It will contain the value V1.0	
Payer Details:					
Payer Tax Account Number (TAN)	Number	8	Yes (If BRN is null)	The Tax Account Number (TAN) of the payer should be inserted.	It consists of numbers 0 to 9 only.
Payer Business Registration Number	Character	9	Yes (If TAN is null)	This is the Business Registration Number (BRN) of the Payer.	Characters allowed A to Z & 0 to 9.
Payer Name	Character	80	Yes	The Full Name of the Payer of the payer should be inserted.	Name of Payer must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 - ' -
Income Year	Number	4	Yes	The Income Year for which Statement of Amount Paid and Tax Deducted should be inserted.	It consists of numbers 0 to 9 only. Format is YYYY
Total Tax Deducted and Remitted to MRA	Number	20	Yes	The total amount of tax deducted and remitted to MRA for the Income Year Specified should be inserted.	Amount should ≥ 0 and must not contain decimal places or separator E.g. An amount should appear as 123456789 Amount should correspond with the total tax deducted and remitted to MRA and the total for all payees below.
Telephone Number	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It should be of 7 characters only.
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 Statement	It consists of valid letters and numbers only.

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
					Characters allowed A to Z a to z 0 to 9 – ‘
E-mail Address	Character	20	Yes	Email address	It must consist of a valid email address.
Payee Details:					
Payee Surname	Character	80	Yes	The Surname of the Individual Payee or the name of the Payee (other than individual) should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 – ‘
Payee Other Names	Character	80	No (Mandatory for an individual and Optional for Company)	The other names of the Individual Payee should be inserted.	It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 – ‘
ID of Payee	Character	14	Yes	This is the Payee ID: (i) Where the payee is a Mauritian Citizen, it is the NIC number (ii) Where the payee 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 (iii) Where the payee is a company, it is the TAN or BRN	Characters allowed A to Z & 0 to 9.
Nature of Payment	Number	39	Yes	Possible values for nature of payment are: 1. Royalties 2. Rent 3. Payments to contractor/subcontractor 4. Payments to architects, engineers, land surveyors, project managers, property valuers and quantity surveyors 5. Payment to attorneys/solicitors, barristers and legal consultants 6. Payments to doctors and dentists 7. Payments for procurement of goods and services 8. Payments for board and lodging 9. Payments to non-resident for services rendered in Mauritius 10. Payments made as management fees payable to an	The code and description should be selected from the list of values. The Nature of Payment for the payee should be unique for each Payee ID

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
				individual* 11. Payments made to a non-resident entertainer or sportsperson* 12. Payments to accountant/accounting firm and tax adviser or his representative* 13. Commission** *Applicable as from July 2017 onwards ** Applicable as from July 2018 onwards	
Gross amount paid or credited (before deduction of tax) Rs	Number	16	Yes	The amount paid or credited by the payer to the payee (before VAT and TDS) should be inserted.	Amount should not contain decimal places or separator E.g. An amount should appear as 123456789
Tax deducted and remitted to MRA (Rs)	Number	16	Yes	The total amount of tax deducted and remitted to the Mauritius Revenue Authority, if any, on behalf of the Payee should be inserted.	Mandatory. Amount should ≥ 0 and should not contain decimal places or separator E.g. An amount should appear as 123456789

APPENDIX: TDS Annual Return Schema

▲ ▼ xs:schema
 Date Format : YYYYMMDD (Date between 2010 - 2016)
 Start with either SGL1 or P followed by 0 character
 @ xmlns:xs = http://www.w3.org/2001/XMLSchema

@ attributeFormDefault = unqualified
 @ elementFormDefault = qualified

▲ ▼ xs:element
 @ name = root

▲ ▼ xs:complexType
 ▲ ▼ xs:sequence
 ▲ ▼ xs:element
 @ name = SOURCE
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = STATEMENT_TYPE
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = VERSION
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = PAYER_TAN
 @ minOccurs = 0
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = PAYER_BSN
 @ minOccurs = 0
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = PAYER_NAME
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = INCOME_YEAR
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = TOTAL_TAX_DEDUCTED
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = TELEPHONE
 @ minOccurs = 0
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = MOBILE
 @ minOccurs = 0
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = DECLARANT_NAME
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = DECLARANT_EMAIL
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = name1

▲ ▼ xs:complexType
 ▲ ▼ xs:sequence
 ▲ xs:element
 @ name = row1
 ▲ ▼ xs:complexType
 ▲ ▼ xs:sequence
 @ name = row
 @ minOccurs = 0
 @ maxOccurs = unbounded
 ▲ ▼ xs:complexType
 @ minOccurs = true
 ▲ ▼ xs:sequence
 ▲ xs:element
 @ name = ZDTL_ID
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = ZDTL_LASTNAME
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = ZDTL_ORIGATE
 @ minOccurs = 0
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = ZDTL_NATURE
 @ minOccurs = 1
 ▶ xs:simpleType

▲ ▼ xs:element
 @ name = ZDTL_GROSS_AMT
 @ minOccurs = 1
 @ type = xs:nonNegativeInteger

▲ ▼ xs:element
 @ name = ZDTL_TAXDCT
 @ minOccurs = 1
 @ type = xs:nonNegativeInteger

▶ xs:simpleType
 ▶ xs:simpleType

