SPECIFICATIONS/FORMAT FOR FILE USED FOR: Monthly 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 TDSN	
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)	This is the Tax Account Number of the Payer.	Numbers only 0 to 9 allowed.
Payer Business Registration Number	Character	14	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	50	Yes	This is the full name of the Payer.	It must consist of valid letters and numbers only.
Tax Period	Number	7	Yes	Period ending the month it relates	Format is YYMM E.g.: For the month of January 2016, it must be '1601'
Telephone Number	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	Number	8	Yes (If Telephone Number is Null)	Mobile Number	Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5.
Name of Declarant	Character	50	Yes	This is the Name of the person providing the information.	Characters allowed A to Z & 0 to 9.
E-mail Address	Character	20	Yes	Email address	It must consist of a valid email address.
PAYEE DETAILS					

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Payee Surname	Character	50	Yes	This is the Surname of the Payee	Characters allowed A to Z & 0 to 9.
Payee Other Names	Character	50	Yes	This is the Other Name of the Payee	Characters allowed A to Z & 0 to 9.
NID/ Other ID of Payee	Character	14	Yes (If TAN and BRN is null)	This is the Payee NID if Mauritian Citizen, else Other ID which is the 14 digit number issued by Government of Mauritius to a non-citizen.	Characters allowed A to Z & 0 to 9. Valid NID/Other ID should be provided for residents and non-residents.
Payee TAN	Number	8	Yes (If NID/Other ID and BRN is null)	This is the Tax Account Number of the Payee.	Numbers only 0 to 9 allowed.
Payee BRN	Character	9	Yes (If NID/Other ID and TAN is null)	This is the Business Registration Number (BRN) of the Payee.	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 – Payments to a resident 3. Payments to contractors/ subcontractors 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 medical service providers 7. Payments made by Ministries, Government departments, Local Authorities,Statutory Bodies or Rodrigues Regional Assembly for the procurment of goods and services 8. Payment of rent by tour operators, travel agents and estate agents in respect of board and lodging 9. Payments to non-resident for services rendered in Mauritius 10. Payments made as management fees payable to an individual*	The code and description should be selected from the list of values. The Nature of Payment for the payee should be unique for each TAN

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
				11. Payments made to a non-resident entertainer or sportsperson* 12. Payments to accountant/accounting firm and tax adviser or his representative* 13. Commission** 14. Rent – Payments to a non-resident ** *Applicable as from 1st October 2016 onwards **Applicable as from 1st August 2018 onwards	
Gross amount paid or credited (before deduction of tax) Rs	Number	16	Yes	This is the gross amount paid or credited (before deduction of tax) to the Payee.	Numbers allowed 0 to 9 only without cents and must be greater than zero.
Tax deducted and remitted to MRA (Rs)	Number	10	Yes	This is the amount of tax deducted and remitted to the MRA.	Numbers allowed 0 to 9 only without cents and must be greater than zero.

Note: File should be a comma (,) delimited CSV file.