



CSV file layout for Yearly TDS Detail return (Income Year 2024 onwards)

July 2024

Date	Change History	Applicable as
July 2024	1. Change in description for Nature of Payment 4 and 20	Year 2024

<b>MNS</b>	<b>TDNA</b>	<b>V1.0</b>
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Payer Tax Account Number (TAN)	Payer Business Registration Number (BRN)	Payer Name	Income Year (YYYY)	Total Tax Deducted and Remitted to MRA	Telephone Number	Mobile Number	Name of Declarant	Email Address
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12345676	C1233434	Test company Ltd	2023	4350	4016800	54346962	Mr John Smith	test@mns.mu
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Payee Surname	Payee Other Names	Payee ID	Nature of Payment	Gross amount paid or credited (before deduction of tax) (MUR)	Tax deducted and remitted to MRA (MUR)
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Caissy	Mary	C01018723456789	1	10000	1000
Rogers	Kaithlin	R2303782323223	4	25000	1250
Jones	Willy	12345676	13	20000	600
Smith	Johnson	C07006252	5	30000	1500

*Possible values for nature of payment are:*

1. Royalties payable to a resident (10%)
2. Rent payable to a resident (7.5%)
3. Payments to contractors/ subcontractors (0.75%)
4. Payments to architects, engineers, **interior decorator/designer**, land surveyors, project managers, property valuers and quantity surveyors (5%)
5. Payment to attorneys/solicitors, barristers and legal consultants (5%)
6. Payments to medical service providers (5%) – Change in rate
7. Payments made by Ministries, Government departments, Local Authorities, Statutory Bodies or Rodrigues Regional Assembly for the procurement of goods and services under a single contract exceeding Rs 300,000 or goods under a contract, where the payment exceeds Rs 100,000 (1%)
8. Payment of rent by tour operators, travel agents and estate agents in respect of board and lodging (5%)
9. Payments to non-resident for services rendered in Mauritius (10%)
10. Payments made as management fees payable to an individual (resident) (5%)
11. Payments made to a non-resident entertainer or sports person (10%)
12. Payments to accountant/accounting firm and tax adviser or his representative (5%)
13. Commission (3%)
14. Rent - Payments to a non-resident (10%)
15. Royalties payable to a non-resident (15%)
16. Payments made by Ministries, Government departments, Local Authorities, Statutory Bodies or Rodrigues Regional Assembly for the procurement of services under a contract, other than telephone, postal, air travel and hotel services, where the payment exceeds Rs 30,000 (3%)
17. Payments made as management fees payable to an individual (non-resident)(10%)
18. Payments to consultants other than those specified in the Fifth Schedule (3%) – New Nature of Payment
19. Payments made to a provider of security services, cleaning services or pest management services and other ancillary services (3%) – New Nature of Payment
20. Payments made by insurance companies to motor surveyors and **any other person** for repair of motor vehicles of policy holders (3%)
  - New Nature of Payment



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Information to be provided in csv files should be as follows:-

Line 1 and 2 should be exactly as indicated below.

Line 1 - Column labels

<b>MNS</b>	<b>TDNA</b>	<b>V1.0</b>
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Line 2 - Column labels

<b>Payer Tax Account Number (TAN)</b>	<b>Payer Business Registration Number (BRN)</b>	<b>Payer Name</b>	<b>Income Year (YYYY)</b>	<b>Total Tax Deducted and Remitted to MRA</b>	<b>Telephone Number</b>	<b>Mobile Number</b>	<b>Name of Declarant</b>	<b>Email Address</b>
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Line 3 – Header information such as Payer TAN No., Payer BRN No., Full Name of Payer, Income Year, Total Tax Deducted and Remitted to MRA, Telephone Number, Mobile Number, Name of Declarant, Email address

12345676	C1233434	Test company Ltd	2023	35000	4016800	54346962	Mr John Smith	test@mns.mu
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Line 4 - Column labels

Payee Surname	Payee Other Names	Payee ID	Nature of Payment	Gross amount paid or credited (before deduction of tax) (MUR)	Tax deducted and remitted to MRA (MUR)
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Line 5 up to end of file - Detail information

Caissy	Mary	C01018723456789	1	10000	1000
Rogers	Kaithlin	R2303782323223	4	25000	1250
Jones	Willy	12345676	13	20000	600
Smith	Johnson	C07006252	5	30000	1500

**SPECIFICATIONS/FORMAT FOR FILE USED FOR: Annual TDS Return**

<i>Field</i>	<i>Data type</i>	<i>Width</i>	<i>Mandatory (Yes/No)</i>	<i>Description of field</i>	<i>Remark</i>
Source	Character	3	Yes	It will contain the value MRA or MNS	
Statement Type	Character	6	Yes	It will contain the value TDNA	
Template Version	Character	5	Yes	It will contain the value V1.0	

<b>Payer Details:</b>					
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 and its length is 8. Left aligned. Formatted as text.
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	105	Yes	The Full Name of the Payer should be inserted.	Name of Payer must consist of valid letters and numbers only. Left aligned. 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 and its length is 4. Left aligned. 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.	Mandatory. Amount should $\geq 0$ 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 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	80	Yes	Name of Declarant submitting the Statement	It consists of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 , ' Left aligned.
E-mail Address	Character	20	Yes	Email address	It must consist of a valid email address.

<b>Payee Details:</b>					
Payee Surname	Character	50	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 , ' Left aligned.
Payee Other Names	Character	50	Yes	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 , ' Left aligned. Other name is mandatory for Individuals only (where IND/NCID of payee is provided) Other name is NOT mandatory for Company (i) where TAN is provided and TAN starts with any number other than 1, 7 and 8 (ii) where BRN is provided and BRN starts with any letter other than 'I'
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.	<p>Mandatory.            Numbers allowed 0 to 9 only            Amount should <math>\geq 0</math> and should not contain decimal places or separator, E.g. An amount should appear as 123456789            Value cannot be greater than Gross amount paid or credited (before deduction of tax).            The amount of Tax deducted and payable to MRA is auto-calculated (with the appropriate rate multiplied by Gross amount paid or credited).            Amount is editable and should be <math>\leq</math> the computed amount for tax deducted based on the rate.            A tolerance limit of R1. will be allowed            Eg. (Nature of payment =2                Rate = 7.5%                Gross amount paid = 10000                Tax deducted and remitted to MRA =                7.5% * 10000 = 750            System will allow user to edit calculated amount and will allow a tolerance limit of R1 (i.e in this case a maximum amount of Rs751 will be allowed. System will allow input of any amount less or equal to Rs 751)</p>
Payee ID	Character	14	Yes	<p>This is the Payee ID            (i) NIC, where the payee is a Mauritian Citizen            (ii) NCID, where the payee is not a citizen. It is the identification number issued by the Passport and Immigration Office (PIO) or any other identification number issued by the Director General            (iii) TAN or BRN, where the payee is a company</p>	<p>Characters allowed A to Z &amp; 0 to 9.            Valid ID should be provided for Mauritian Citizens/ non-citizens/ Company.            Length of TAN is 8 characters            Length of BRN is 9 characters            Length of NID/NCID is 14 characters</p>



Nature of Payment	Number	3	Yes	<p>Possible values for nature of payment are</p> <ol style="list-style-type: none"> <li>1. Royalties</li> <li>2. Rent</li> <li>3. Payments to contractor/subcontractor</li> <li>4. Payments to architects, engineers, interior decorator/designer, land surveyors, project managers, property valuers and quantity surveyors</li> <li>5. Payment to attorneys/solicitors, barristers and legal consultants</li> <li>6. Payments to doctors and dentists</li> <li>7. Payments for procurement of goods and services</li> <li>8. Payments for board and lodging</li> <li>9. Payments to non-resident for services rendered in Mauritius</li> <li>10. Payments made as management fees payable to an individual</li> <li>11. Payments made to a non-resident entertainer or sports person</li> <li>12. Payments to accountant/accounting firm and tax adviser or his representative</li> <li>13. Commission</li> <li>14. Rent - Payments to a non-resident</li> <li>15. Royalties payable to a non-resident</li> <li>16. Payments made by Ministries, Government departments, Local Authorities, Statutory Bodies or Rodrigues Regional Assembly for the procurement of services under a contract, other than telephone, postal, air travel and hotel services, where the payment exceeds Rs 30,000</li> <li>17. Payments made as management fees payable to an individual (non-resident)</li> <li>18. Payments to consultants other than those specified in the Fifth Schedule</li> <li>19. Payments made to a provider of security services, cleaning services or pest management services and other ancillary services</li> <li>20. Payments made by insurance companies to motor surveyors and any other person for repair of motor vehicles of policy holders</li> </ol>	<p>The code and description should be selected from the list of values.</p> <p>The Nature of Payment for the payee should be unique for each TAN/BRN/Other ID.</p>
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**Note:** Commas and special characters such as (&,” , >, <) are not allowed in any columns.

**Notes on Import of TDS Non-Interest return details**

1. User has option to create TDS Yearly return by either Creating and inputting payee details manually OR by uploading a csv file containing payer and payee details.
2. The csv file should follow the specification provided above.
3. Payer/Payee details with rows and columns as specified above can be created/exported in an excel file and saved as a comma separated value (csv) file.
4. User will have to upload csv file using Import facility available under Utilities Menu. If option is not available, system administrator will have to grant access.
5. If file contains errors, user will have to correct the errors in the csv file and re-import.
6. If NO errors are found in the file, the system will provide a button to allow the user to retrieve the return created by the system.
7. Maintenance of payee details can also be done in the return itself.
8. User will have to insert payment details before user can submit return to MRA.
9. Only 1 submission is allowed per company / per year.
10. No duplicates allowed for same Payee ID and Nature of Payment combination.