

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks
Source	Character	3	Yes	It will contain the value MRA if filed thru E-Services	
Return Type	Character	6	Yes	It will contain the value SPAS	
Template Version	Character	5	Yes	It will contain the value V1.0	
<b>Employer Details</b>					
Employer Registration Number	Character	10	Yes	This is the Employer Registration Number of the Employer.	Characters allowed A to Z & 0 to 9
Employer Name	Character	50	Yes	This is the full name of the Employer	It must consist of valid letters and numbers only
Tax Period	Number	6	Yes	Period ending the month it relates	Format is YYMM E.g.: For the month of January 2024, it must be „2401“
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.
E-mail Address	Character	50	Yes	Email address	It must consist of a valid email address
<b>Employee Details:</b>					
Employee ID	Character	20	Yes	This is the employee ID: (i) Where the employee is a Mauritian Citizen, it is the NIC number (ii) Where the employee is a 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 & 0 to 9.
Surname of Employee	Character	40	Yes	This is the Surname of the Employee	Characters allowed A to Z.
Other Names of Employee	Character	50	Yes	This is the Other Names of the Employee	Characters allowed A to Z.

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks
Mauritian citizen	Character	1	Yes	Where the Employee is a Mauritian Citizen, select “Y”. Otherwise, select “N”.	Possible Values: Y or N
Employment Type	Number	1	Yes	Where the Employee works on a Full Time basis, select "F". Otherwise, select "P".	Possible Values: F or P
Bank Code	Character	7	No (Mandatory if Bank Account Number entered)	The bank code of the bank where employee wishes to transfer the allowance obtained (if applicable)	Possible Values: - The Mauritius Commercial Bank Ltd : <b>MCB-01</b> - ABC Banking Corporation Ltd : <b>ABC-01</b> - The Hongkong and Shanghai Banking Corporation Limited : <b>HSBC-01</b> - Banque des Mascareignes Ltee : <b>BMAS-01</b> - Barclays Bank PLC : <b>BARC-01</b> - State Bank of Mauritius : <b>SBM-01</b> - SBI (Mauritius) Ltd : <b>SBI-01</b> - MauBank Ltd : <b>MPCB-01</b> - Bank of Baroda : <b>BOB-01</b> - Habib Bank Limited : <b>HABB-01</b> - Bank of India International Ltd : <b>INIL-01</b> - Bank One Limited : <b>BOL-01</b> Afrasia Bank Limited : <b>AFRB-01</b>
Bank Account Number	Number	20	No (Mandatory if Bank Code entered)	The Bank Account Number of the Employee.	Characters allowed A to Z. Numbers allowed 0 to 9
Basic Salary	Number	16	Yes	The Basic Salary of the Employee.	Numbers allowed 0 to 9 Value should be greater or equal to zero <b>Basic Salary should tally with sum of Basic Salary excluding Wage Relativity Adjustment and Wage Relativity Adjustment</b>
<b>Basic Salary</b> excluding Wage Relativity Adjustment	Number	16	Yes	<b>The Basic Salary</b> excluding Wage Relativity Adjustment	Numbers allowed 0 to 9 Value should be greater or equal to zero
Wage Relativity Adjustment	Number	16	Yes	The Wage Relativity Adjustment	Numbers allowed 0 to 9 Value should be greater or equal to zero Value cannot be greater than <b>Basic Salary</b> excluding Wage Relativity Adjustment



**Statement Special Allowance (SPAS) Specification/Format – Applicable as from period July 2024 (v2.0)**

**September 2024**

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

