

Following amendments made to Remunerations for the payment of a Wage Relativity Adjustment to workers, changes have been made to the template of the CSG monthly return required to be submitted to MRA.

New specification for CSG monthly return applicable as from July 2024 onwards.

[CSG Specification applicable as from July 2024](#)

[CSG Sample applicable as from July 2024](#)

Employers are, henceforth, required to declare the following items separately with respect to each employee, when submitting the CSG monthly return –

- a) the basic wage/salary (excluding any wage relativity adjustment);
- b) the wage relativity adjustment; and
- c) a total of the two above items.

CSG monthly return for the month of September 2024

Employers are expected to pay the wage relativity adjustment for the month of September 2024 together with the wage/salary for the month of September 2024.

The deadline for submission of the return and payment of contributions is **31 October 2024**.

CSG monthly return for the month of July and August 2024

Employers are expected to pay the wage relativity adjustment for the months of July and August 2024 not later than **31 December 2024**.

Employers who have already submitted CSG monthly returns for the months of July and August 2024 are required to submit **amended** CSG monthly returns after the wage relativity adjustment for the months of July and August have been paid using the new CSG monthly return template.

Employers can either opt to file the amended CSG return on MRA platform OR to file a NEW CSG return for period July and August 2024 on MNS platform with payment adjustment.

Filing of amended Contribution Return on MRA platform through E-services

The Employer Registration Number (ERN) and respective password should be used.

(i) To retrieve the password for Contribution/PAYE return for **entities other than individuals**, the following link should be used: <https://eservices3.mra.mu/corporate/passwordMgt>

In case of any issues in retrieving the password, a screenshot of the error message should be sent to efiling@mra.mu

(ii) To obtain the password, in case of an individual who is an employer with Employer Category Normal, an e-mail including the Tax Account Number and ERN of the individual should be sent to e-filing@mra.mu.

Filing of NEW CSG Return on MNS CNP Platform

Employers will have to send a mail to helpdesk@mns.mu and make a request to obsolete return.

Information to be provided are

- (i) Name of company
- (ii) TAN
- (iii) ERN
- (iv) Tax Period
- (v) Job No.
- (vi) Reason :- Payment of Wage Relativity Adjustment

Employers who have not yet submitted the CSG monthly return for the months of July and August 2024 are required to use the new CSG monthly return template to submit their returns.

As regards to monthly PAYE return, no amended PAYE monthly return is required to be submitted as any arrears of wages/salary should be declared in the PAYE monthly return of the month in which the arrears of wages/salary is paid.

For further information or clarifications, employers may call MNS Hotline on 86205 or send an email to helpdesk@mns.mu.

Our Hotline and Application Support teams are available until 20:00 on weekdays and 12:00 on Saturdays.