Date	Version	Applicable as from Tax Period	
	1.0		First version

September 2024	2.0	July 2024	Add 2 new columns
			    a. Basic Salary excluding Wage Relativity Adjustment
			    b. Wage Relativity Adjustment

November 2024	3.0	Nov 2024	Align CSV Specification with that of MRA Column Total Basic Salary has been moved at the end

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	
Employer Details					
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

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks
Employee Details:					
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.
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 : **MCB-01** - ABC Banking Corporation Ltd : **ABC-01** - The Hongkong and Shanghai Banking Corporation Limited : **HSBC-01** - Banque des Mascareignes Ltee : **BMAS-01** - Barclays Bank PLC : **BARC-01** - State Bank of Mauritius : **SBM-01** - SBI (Mauritius) Ltd : **SBI-01** - MauBank Ltd : **MPCB-01** - Bank of Baroda : **BOB-01** - Habib Bank Limited : **HABB-01** - Bank of India International Ltd : **INIL-01** - Bank One Limited : **BOL-01** Afrasia Bank Limited : **AFRB-01**

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 excluding Wage Relativity Adjustment	Number	16	Yes	The Basic Salary 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 Basic Salary excluding Wage Relativity Adjustment
Total Basic Salary	Number	16	Yes	The Basic Salary of the Employee.	Numbers allowed 0 to 9 Value should be greater or equal to zero Basic Salary should tally with sum of Basic Salary excluding Wage Relativity Adjustment and Wage Relativity Adjustment

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

MNS	SPAS	V1.0								
Employer Registration Number (ERN)	**Employer Name**	**Period**	**Telephone Number**	**Mobile Number**	**Email Address**					
Insert ERN of the Employer Here	Insert Full Name of the Employer Here	Insert Period here – YYMM Eg.: January 2024:- 2401 February 2024:- 2402	Insert Telephone Number Here Eg.:- 12345678	Insert Mobile Number Here Eg:- 51234567	Insert Email Address Here					
Employee ID	**Surname of Employee**	**Other Names of Employee**	**Mauritius Citizen (Y/N)**	**Employment Type : Part Time / Full Time ?**	**Bank Code**	**Bank Account Number**	**Basic Salary excluding Wage Relativity Adjustment**	**Wage Relativity Adjustment**	**Total Basic Salary**
Insert Employee ID here	Insert Surname of Employee here	Insert Other Names of Employee here	Insert : (i) Y if Mauritian Citizen (ii) N if Non-Mauritian Citizen	Insert Employment Type : (i) P if Part time (ii) F if Full time	Insert Bank Code chosen	Insert Bank Account Number	Insert Basic Salary excluding Wage Relativity Adjustment	Insert Wage Relativity Adjustment	Insert Basic Salary