



PAYE Return Specifications/Format applicable as from period December 2024 (v 8.4)

January 2025

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Source	Character	3	Yes	It will contain the value MNS	
Statement Type	Character	6	Yes	It will contain the value PAYE	
Template Version	Character	5	Yes	It will contain the value V1.0	
Employer Details:					
Employer Registration Number	Character	8	Yes	This is the Employer Registration Number of the Employer.	It consists of numbers 0 to 9 only.
Employer Business Registration Number	Character	9	No	This is the Business Registration Number (BRN) of the Employer.	Characters allowed A to Z & 0 to 9.
Employer Name	Character	80	Yes	This is the full name of the Employer.	It must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 and some other special characters
Tax Period	Number	4	Yes	Period ending the month it relates	Format is YYMM E.g.: For the month of September 2020, it must be '2009'
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	This is the Name of the person providing the information from the Employer.	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.



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E-mail Address	Character	50	Yes	Email address	It must consist of a valid email address
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Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Employee Details:					
Employee ID	Character	14	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	80	Yes	This is the Surname of the Employee	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
Other Names of Employee	Character	80	Yes	This is the Other Names of the Employee	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
Emoluments including Wage Relativity Adjustment but excluding travelling and Special Allowance 2024 (MUR)	Number	10	Yes	This is the emoluments which include Wage Relativity Adjustment, and which exclude travelling and Special Allowance 2024	Numbers allowed 0 to 9 only without cents and must be greater than zero. It must be greater or equal to corresponding Total Wages/Salary incl Wage Relativity Adjustment
PAYE for Income Tax	Number	10	Yes	This is the amount of PAYE for Income Tax which has been deducted from the employee's salary.	Numbers allowed 0 to 9 only without cents
Full Time Employment	Character	1	Yes	This is to indicate if employee is in full time employment or not	Possible Values: Y (Yes), N (No)
PAYE for Solidarity Levy	Number	10	Yes	Amount of PAYE for Solidarity Levy should be zero. Abolished as from July 2023.	Numbers allowed only 0
Emoluments including Wage Relativity Adjustment but	Number	10	Yes	This is emoluments which include Wage Relativity Adjustment and which exclude Exempt Emoluments, Statutory End-of-Year Bonus, and Special Allowance 2024	Numbers allowed 0 to 9 only without cents and must be greater or equal to zero. It must be greater or equal to corresponding Total



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excluding Exempt Emoluments, Statutory End-of-Year Bonus, and Special Allowance 2024 (MUR)					Wages/Salary incl Wage Relativity Adjustment
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