

Employee Declaration Form (EDF) 2022/23

The declaration exercise is already on

Facilities to submit the Employee Declaration Form (EDF) by Employees, both in the private and public sectors, are already available on the website of the Mauritius Revenue Authority (MRA):

www.mra.mu



What is an e-EDF?

The electronic Employee Declaration Form, (e-EDF), is a form that all employees must complete at the beginning of each financial year, following the enactment of the Finance Bill. It provides information that allows the employer to calculate the amount of tax, if any, that will be deducted from the employee's salary each month under the Pay As You Earn system (PAYE). An employee must declare, on the e-Employee Declaration Form, the exemptions, reliefs and deductions to which he is eligible.

How to fill-in an e-EDF?

Employees

In order to access the e-EDF, as an employee, you have to go to the MRA website: www.mra.mu

You have to click on the banner e-EDF 2022/23, and insert the following information:

- **Your National Identity Card Number (NID)**
- **Your Mobile Phone Number or your EMAIL address**

You will instantly receive a ‘One-Time Password’ (OTP) on your mobile phone via SMS. After inserting the OTP, you will have the option to insert either the Employer Registration Number (ERN) of your Employer, or the name of your Employer and thereafter access the e-EDF.

On accessing the e-EDF, you will have the option to select/insert your respective Income Exemption Threshold (IET) and other reliefs and allowances to which you are eligible. Before submitting the e-EDF, you will have to confirm the accuracy of the information provided therein.

Employers

An employer will have to login to the MRA e-services platform using his EMPLOYER REGISTRATION NUMBER (ERN) and PASSWORD to download an excel file showing the deductions claimed by his employees in their respective e-EDF.

Income Exemption Threshold (IET)

An individual is entitled to Exemptions and Reliefs as follows:

Category A	(An individual with no dependent)	Rs 325,000
Category B	(An individual with one dependent)	Rs 435,000
Category C	(An individual with two dependents)	Rs 515,000
Category D	(An individual with three dependents)	Rs 600,000
Category E	(An individual with four or more dependents)	Rs 680,000

Only a resident of the Republic of Mauritius is entitled to claim an income exemption threshold for the Income Year ending 30 June 2023.

Education

Additional exemption in respect of dependent child pursuing undergraduate or postgraduate course

(a) Where a person has claimed an Income Exemption Threshold in respect of category B, C, D or E and the dependent is a child pursuing a non-sponsored full-time under graduate or postgraduate course at an institution recognised by the Tertiary Education Commission established under the Tertiary Education Commission Act or at a recognised tertiary educational institution, outside Mauritius, the person may claim an additional exemption in respect of that child pursuing tertiary education of Rs 500,000.

(b) The additional exemption is not allowable:-

(i) In respect of more than four children;

(ii) In respect of the same child for more than 6 consecutive years; and

(iii) Where the tuition fees, excluding administration and student union fees, are less than Rs 34,800 for a child following an undergraduate or postgraduate course in Mauritius.

Interest Relief on Secured Housing Loan

The amount of interest payable or profit charge payable can be claimed

A person who has contracted a housing loan, which is secured by a mortgage or fixed charge on immovable property and which is used exclusively for the purchase or construction of his house, may claim a relief in respect of the interest paid or profit charge paid on the loan under the Islamic Financing Arrangement. The relief to be claimed in the EDF is the amount of interest payable or profit charge payable in the Income Year ending 30 June 2023. In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.

The loan must have been contracted from:

- (i) A bank, a non-bank deposit taking institution, an insurance company, or the Sugar Industry Pension Fund;
- (ii) The Development Bank of Mauritius by its employees; or
- (iii) The Statutory Bodies Family Protection Fund by its members.
- (iv) An Islamic Financing Arrangement.

The relief is not allowable where the person or his spouse:

- (i) is already the owner of a residential building, at the time the loan is contracted;
- (ii) Derives in the Income Year ending 30 June 2023, total income (net income plus interest and dividends received) exceeding Rs 4 million;
- (iii) Has benefited from any new housing scheme set up on or after 1 January 2011 by a prescribed competent authority.

Medical insurance premium or contribution

A maximum amount of Rs 25 000 is permissible for claim relief

A person may claim relief for premium or contribution payable for himself or his dependents in respect of whom Income Exemption Threshold has been claimed at section 3.1 from the electronic Employee Declaration Form, (e-EDF) :

- (a) On a medical or health insurance policy; or**
- (b) To an approved provident fund which has its main object the provision for medical expenses.**

The relief is limited to the amount of premium or contribution payable for the Income Year up to a maximum of:

- Rs 25,000 for self
- Rs 25,000 for first dependent
- Rs 20,000 for second dependent
- Rs 20,000 for third dependent
- Rs 20,000 for fourth dependent

No relief should be claimed where the premium or contribution is payable by the employer or under a combined medical and life insurance scheme.

Rainwater Harvesting Investment Allowance

The amount invested can be claimed for relief

A person who has invested in a rainwater harvesting system during the Income Year ending 30 June 2023 may deduct the amount invested from his net income. In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.

Solar Energy Investment Allowance

The total amount invested can be deducted

A person can deduct the total amount invested in a solar energy unit during the Income Year. In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.

Household Employees

Deduction must not exceed Rs 30,000

A person can claim a deduction of the wages paid to the household employees up to a maximum of 30,000 rupees, from his net income, provided he has duly paid the contributions payable under The Social Contribution and Social Benefits Act and the National Savings Fund Act. In case of a couple, the deduction must not exceed Rs 30,000.

Fast charger investment allowance in respect of electric car

Deduction made on the total investment

A person can deduct the total investment in the acquisition of a fast charger for an electric car during the Income Year ending 30 June 2023.

Donation to charitable institutions

Deduction up to an amount of Rs 50,000

A person will be allowed to deduct from his net income the amount donated electronically to charitable institutions up to an amount of Rs 50,000 in the Income Year starting on 1 July 2022.

Personal pension schemes

Deduction up to an amount of Rs 50,000

A person will be allowed to deduct from his net income the amount contributed in respect of an individual pension scheme, an amount of up to Rs 50,000, in the Income Year commencing on 1 July 2022.

The MRA requests all Employers to apprise their Employees that they should submit their **EDF ONLINE (e-EDF)** through the MRA Website: www.mra.mu

For further information, kindly visit the MRA website, or phone MRA Helpdesk on 207 6000 during working hours.