



# PAY AS YOU EARN (PAYE)

## Employee Declaration Form (EDF)

In respect of income year 1 July 2015 to 30 June 2016

Applicable to an Employee who is entitled to the exemptions and reliefs mentioned in section 3 below and who wishes to have the exemptions and reliefs taken into consideration for the purpose of PAYE.

- **The Employee should fill in and submit this form to his Employer.**
- If an Employee has more than one Employer at any one time, the form should be submitted to only **ONE** of his Employers.
- Where during the income year ending 30 June 2016, an employee becomes entitled to new exemptions and reliefs under Section 3, he may submit to his employer a fresh EDF claiming therein the new exemptions and reliefs to which he is entitled.

*Please read the Notes at verso before you fill in this form*

1	<b>Employee's Identification</b>																																														
	Title (Mr, Mrs, Miss) <input type="text"/> Surname <input type="text"/> Other Names <input type="text"/> National Identity Card Number <input type="text"/> Tax Account Number (TAN) <input type="text"/> Identification Number of Non-Government Employee in Employer's payroll (if known) ..... Pension Number (if known - applicable to Government Pensioners) .....																																														
2	<b>Name of Employer</b> ..... Div / Paysite Code <input type="text"/> (Applicable to Government Employees)																																														
3	<b>Exemptions and Reliefs</b>																																														
	<b>3.1 Income Exemption Threshold (IET)</b> Category A (An employee with <u>no</u> dependent) - Rs 285,000 Category B (An employee with <u>one</u> dependent) - Rs 395,000 Category C (An employee with <u>two</u> dependents) - Rs 455,000 Category D (An employee with <u>three</u> dependents) - Rs 495,000 Category E (A retired or disabled person with <u>no</u> dependent) - Rs 335,000 Category F (A retired or disabled person with <u>one</u> dependent) - Rs 445,000 <div style="text-align: right;"><b>Enter the IET Amount</b> .....</div>																																														
	<b>3.2 Additional Exemption in respect of dependent child pursuing undergraduate course</b> Name of child ..... Educational Institution being attended ..... (i) ..... (ii) ..... (iii) ..... <div style="text-align: right;"><b>Total Additional Exemption</b> .....</div>																																														
	<b>3.3 Interest Relief on secured housing loan</b>																																														
	<b>3.4 Relief for Medical insurance premium or contribution</b> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="4">Premium or contribution allowable</th> <th rowspan="2">Total</th> </tr> <tr> <th>Self (Max Rs 12000)</th> <th>1st dependent (Max Rs 12000)</th> <th>2nd dependent (Max Rs 6000)</th> <th>3rd dependent (Max Rs 6000)</th> </tr> </thead> <tbody> <tr> <td>Category A</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Category B</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Category C</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Category D</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Category E</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Category F</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <div style="text-align: right;"><b>Enter total premium</b> .....</div>			Premium or contribution allowable				Total	Self (Max Rs 12000)	1st dependent (Max Rs 12000)	2nd dependent (Max Rs 6000)	3rd dependent (Max Rs 6000)	Category A						Category B						Category C						Category D						Category E						Category F				
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<b>3.5 Total Exemptions and Reliefs</b> .....																																															

4	<b>First employment / change in employment</b> Have you submitted an EDF to any other employer in respect of income year ending 30 June 2016? Yes <input type="checkbox"/> No <input type="checkbox"/>
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5	<b>Declaration</b> I ..... (full name of signatory in BLOCK LETTERS) do hereby declare that I am employed by the employer named at section 2 above and that the information I have given on this form is true and correct. Date ..... Signature .....
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Where an employee claims additional exemption or relief under items 3.2, 3.3 or 3.4 and it is found that the claim/s is/are unjustified or in excess by more than 10% of the amount to which he is entitled, he shall be liable to a penalty of 25% of the amount of tax underpaid under PAYE.

## **NOTES**

1. Only an employee who is resident in Mauritius during the income year ending 30 June 2016 is entitled to claim an income exemption threshold, additional exemption for dependent child pursuing undergraduate course or relief for interest paid on housing loan.
2. Where for the income year ending 30 June 2016, a person claims an income exemption threshold in respect of Category B, C, D or F, the spouse of that person is entitled to claim for that year an income exemption threshold only in respect of Category A or Category E, whichever is applicable.
3. An employee is not entitled to claim for the income year ending 30 June 2016 an income exemption threshold in respect of -
  - (a) Category B or Category F, if the net income and exempt income of his dependent exceeds 110,000 rupees;
  - (b) Category C, if the net income and exempt income of his second dependent exceeds 60,000 rupees;
  - (c) Category D, if the net income and exempt income of his third dependent exceeds 40,000 rupees.
4. "Dependent" means either a spouse, child under the age of 18 or a child over the age of 18 and who is pursuing full-time education or training or who cannot earn a living because of a physical or mental disability.
5. "Child" means
  - (a) an unmarried child, stepchild or adopted child of a person;
  - (b) an unmarried child whose guardianship or custody is entrusted to the person by virtue of any other enactment or of an order of a court of competent jurisdiction;
  - (c) an unmarried child placed in foster care of the person by virtue of an order of a court of competent jurisdiction.
6. "Retired person" means a person who attains the age of 60 at any time prior to 1 July 2015 and who, during the income year ending 30 June 2016, is not in receipt of any business income or emoluments other than retirement pension.
7. "Disabled person" means a person suffering from permanent disablement.

### **8. Additional exemption in respect of dependent child pursuing undergraduate course**

- (a) Where a person has claimed an Income Exemption Threshold in respect of category B, C, D or F and the dependent is a child pursuing a non-sponsored full-time undergraduate course in Mauritius at an institution recognised by the Tertiary Education Commission or outside Mauritius at a recognised institution, the person may claim an additional exemption of Rs 135,000 in respect of that child.
- (b) The additional exemption is not allowable :-
  - (i) in respect of more than three children;
  - (ii) in respect of the same child for more than 6 consecutive years;
  - (iii) where the tuition fees, excluding administration and student union fees, are less than Rs 44,500 for a child following an undergraduate course in Mauritius;
  - (iv) to a person whose total income (net income plus interest and dividends received) or that of his/her spouse for the income year ending 30 June 2016 exceeds Rs 2 million.

### **9. Interest Relief on secured housing loan**

- (a) A person who has contracted a housing loan, which is secured by a mortgage or fixed charge on immoveable property and which is used exclusively for the purchase or construction of his house, may claim a relief in respect of the interest paid on the loan.
- (b) The relief to be claimed in the EDF is the amount of interest payable in the income year ending 30 June 2016. 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.
- (c) The loan must have been contracted on or after 1 July 2006 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
  - (ii) the Statutory Bodies Family Protection Fund by its members.
- (d) The relief is not allowable where the person or his spouse :-
  - (i) is, at the time the loan is contracted, already the owner of a residential building;
  - (ii) derives in the income year ending 30 June 2016, total income (net income plus interest and dividends received) exceeding Rs 2 million;
  - (iii) has benefitted from any new housing scheme set up on or after 1 January 2011 by a prescribed competent authority.

### **10. Relief for Medical insurance premium or contribution**

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:-

- (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 12,000 for self
- Rs 12,000 for first dependent
- Rs 6,000 for second dependent
- Rs 6,000 for third 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.