MAURITIUS REVENUE AUTHORITY

PAY AS YOU EARN (PAYE)
Employee Declaration Form (EDF)
In respect of income year 1 July 2026 to 30 June 2027

• If an Employee has more than one Employer at any one time, the form should be submitted to only **ONE** of his Employers.

Please read the Notes before you fill in this form

1 Employee's Identification

Title (Mr, Mrs, Miss) ☐☐☐☐

Surname

Other Names

National Identity Card Number / Non-Citizen Identity Card Number

Are you resident in Mauritius? Yes ☐ No ☐

2 Name of Employer ....

Div/Paysite Code ☐☐☐☐☐☐☐ (Applicable to Government Employees) or ERN (Employer Registration Number) ☐☐☐☐☐☐☐☐

3 Reliefs, deductions and allowances — Rs

3.1 Deduction for dependents

			Rs
No dependent	☐	-	
One dependent	☐	- Rs 110,000	
Two dependents	☐	- Rs 190,000	
Three dependents	☐	- Rs 275,000	
Four or more dependents	☐	- Rs 355,000	
Enter total deductions			....

3.2 Additional deduction granted to retired or disabled person - Rs 50,000 ....

3.3 Additional deduction in respect of dependent child pursuing undergraduate or postgraduate course

	Name of child	Education institution being attended	Additional deduction
1			
2			
3			
4			

Enter total deductions ....

3.4 Interest Relief on secured housing loan ....

3.5 Relief for Medical insurance premium or contribution

Premium or contribution allowable	
Self	
First dependent	
Second dependent	
Third dependent	
Fourth or more dependent	

Enter total premium ....

3.6	Deduction for solar energy investment allowance	....
3.7	Deduction for rainwater harvesting investment allowance	....
3.8	Deduction for fast charger investment allowance in respect of electric car	....
3.9	Deduction for contribution made to approved personal pension schemes (Max Rs 50,000)	....
3.10	Deduction for donation to charitable institutions (Max Rs 100,000)	....

3.11 Deduction for fee-paying private schools (up to Rs 60,000 per child)

	Name of child	Fee-paying school being attended	Deduction
1			
2			
3			
4			

Enter total deductions ....

3.12 Deduction for the employment of a carer (Rs 30,000) ....

Total reliefs, deductions and allowances ....

4 First employment/change in employment

Have you submitted an EDF to any other employer in respect of income year ending 30 June 2027? Yes ☐ No ☐

5 Declaration

I...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 ....

Where an employee claims additional reliefs, deductions and allowances under items 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11 and 3.12 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 not exceeding 25% of the amount of tax underpaid under PAYE.

NOTES TO EMPLOYEE DECLARATION FORM (EDF)
IN RESPECT OF INCOME YEAR 01 JULY 2026 TO 30 JUNE 2027

1. Only an individual who is resident in Mauritius during the income year ending 30 June 2027 is entitled to claim personal reliefs, deductions and allowances.

2. **Income Tax Rates and Bands**

Chargeable Income	Rate (%)
First Rs 500,000	0
Next Rs 500,000	10
Next Rs 11 million	20
Above Rs 12 million	35

3. Where for the income year ending 30 June 2027, a person claims deduction for dependents, the spouse of that person is not entitled to claim any deduction for dependents.

4. **An individual is not entitled to claim deduction for dependents for the income year ending 30 June 2027-**

(a) if the net income and exempt income of his dependent exceeds 110,000 rupees;

(b) if the net income and exempt income of his second dependent exceeds 80,000 rupees;

(c) if the net income and exempt income of his third dependent exceeds 85,000 rupees;

(d) if the net income and exempt income of his fourth dependent exceeds 80,000 rupees.

For the purpose of 5 above in case the dependent in respect of whom a deduction has been claimed includes a bedridden next of kin or a child, the net income and exempt income of that dependent shall exclude the benefits derived by the bedridden next of kin or the child under the National Pensions Act or the Social Contribution and Social Benefits Act 2021.

"Dependent" means either a spouse, a bedridden next of kin under his care, a 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.

"Bedridden next of kin" , in respect of a person, means the bedridden spouse, father, mother, grandfather, grandmother, brother or sister of that person or of his spouse, provided the bedridden next of kin is -
(a) eligible to the carer's allowance payable under the National Pensions Act; and
(b) under the care of that person.

"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.

5. **"Retired person"** means a person who attains the age of 60 at any time prior to 1 July 2026 and who, during the income year ending 30 June 2027, is not in receipt of any business income or emoluments exceeding Rs 50,000 other than retirement pension.

6. **"Disabled person"** means a person suffering from permanent disablement.

7. **Additional deduction in respect of dependent child pursuing undergraduate or postgraduate course**

(a) Where a person has claimed an additional deduction and the dependent is a child pursuing a non-sponsored full-time undergraduate or postgraduate course at an institution recognised by the Tertiary Education Commision establised under the Tertiary Education Commission Act or at a recognised tertiary educational institution , outside Mauritius, the person may claim an additional deduction in respect of that child pursuing tertiary education of Rs 500,000.

(b) The additional deduction is not allowable :-
(i) in respect of the same dependent for more than 6 years; and
(ii) where the tuition fees, excluding administration and student union fees, are less than Rs 34,800 for a child following an undergraduate course in Mauritius.

8. **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 or profit charge paid on the loan (under the Islamic financing arrangement).

(b) 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 2027. 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 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.

(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 2027, 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.

9. **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 deduction for dependents 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 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.

10. **Deduction for Solar Energy Investment Allowance**

A person will be allowed to 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.

11. **Rainwater Harvesting Investment Allowance**

A person who has invested in a rainwater harvesting system during the income year ending 30 June 2027 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.

12. **Deduction for fast charger investment allowance in respect of electric car**

A person will be allowed to deduct the total investment in the acquisition of a fast charger for an electric car during the income year ending 30 June 2027.

13. **Deduction for contribution made to approved personal pension schemes**

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 2026.

14. **Deduction for donation to charitable institutions**

A person will be allowed to deduct from his net income the amount donated **electronically** to charitable institutions up to an amount of Rs 100,000 in the income year commencing 1 July 2026.

15. **Deduction for fee-paying private schools**

Where a dependent in respect of whom a deduction is claimed is attending a fee-paying private primary or secondary school registered under the Education Act, the person shall, in addition to the deduction he is entitled to, be eligible to an additional deduction of the amount of the fees paid or Rs 60,000, whichever is the lower.

16. **Deduction for carer**

Where, in an income year, an individual employs one or more carers in respect of whom he has paid the contributions payable under the Social Contribution and Benefits Act 2021 and the National Savings Fund Act, he shall be entitled to deduct from his net income for that income year the wages paid to the carers or Rs 30,000, whichever is lower.

17. **Instances requiring a new EDF**

(a) **First Employment**

Where during the income year ending 30 June 2027, an employee takes up employment for the first time, he is required to submit an EDF.

(b) **Changes in Reliefs, Deductions and Allowances**

Where during the income year ending 30 June 2027, an employee becomes entitled to new reliefs, deductions and allowances under Part 3 of the EDF, he may submit to his employer a fresh EDF claiming therein the new reliefs, deductions and allowances to which he is entitled.

(c) **Change in Employment**

Where during the income year ending 30 June 2027, an employee leaves his employment to take up another employment, he is required to submit an EDF to his new employer.