
NEGATIVE INCOME TAX & SPECIAL ALLOWANCE

1. Employees deriving a monthly basic pay of Rs. 9,900 or less are entitled, subject to other conditions, to **Negative Income Tax (NIT) Allowance**. The Mauritius Revenue Authority (MRA) has so far paid the **NIT Allowance** to 31,000 employees.
2. With the introduction of minimum wage as from January 2018, full time employees deriving a monthly basic pay of less than Rs. 9,000 are entitled to a **Special Allowance** to top-up his/ her wage so that he/ she can get at least Rs. 9000 monthly. The MRA has so far paid the **Special Allowance** to 29,000 employees.
3. Employers are required to collect details of the bank account numbers of their employees entitled to the **Special Allowance** and communicate same electronically to the MRA for expeditious payment of allowance to the employees.
4. Employees, who are entitled to the **Special Allowance** but whose bank accounts have not yet been credited, are hereby requested to communicate their bank account details to their employers for onward submission to the MRA.
5. Employees may alternatively apply for **NIT/ Special Allowance** by furnishing their Names, National Identification Cards numbers and Bank Account Numbers directly to the MRA through:
 - (i) the facility available on the MRA website (www.mra.mu) or
 - (ii) SMS sent on 5 252 8282 in the following format

<SPA>space<NID>space<Other Names>space<Surname>space<bank name>space<Bank account number>

Example: SPA J010168010133C John Smith SBM 1234567890123456

6. For any additional information, you may phone on MRA's Hotline **207 6010** or call in person at the MRA Customer Service Centre, Ground Floor, Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis. Further information on the **NIT** and **Special Allowance** is also available on the MRA website.