

NEGATIVE INCOME TAX



The Negative Income Tax system introduced by the Government in its budget 2017/18 is effective as from 1st July 2017. The allowances payable per month are as follows:

Basic Salary of Employee	Monthly Allowance
Less than or equal to Rs 5000	Rs 1000
Between Rs 5001 and Rs 7000	Rs 800
Between Rs 7001 and Rs 9000	Rs 500
Between Rs 9001 and Rs 9750	Rs 250
Between Rs 9751 and Rs 9900	Rs 100

PROCEDURES:

Eligible employees should apply online through MRA's Website, www.mra.mu, by providing the following information:

- NIC Number of applicant and spouse (if married);
- Employer's Registration Number (ERN) as shown on payslip or other documents; and
- Bank Account Number of applicant.

WHO IS ELIGIBLE?

- A Mauritian Citizen.
- An employee whose basic salary is less than or equal to Rs 9,900 per month, provided that his total earnings (excluding travelling) in that month does not exceed Rs 20,000.
- A married employee, where the net income of the employee's spouse should not exceed Rs 390,000 in the year.
- An employee who works for a minimum of 24 hours in a week over at least 3 days.
- An employee whose employer has paid contributions on his behalf to the NPF and the NSF in respect of the month for which NIT is being claimed.

All conditions should be fulfilled

WHO IS NOT ELIGIBLE?

- A non-Mauritian Citizen.
- A self-employed
- An employee deriving a basic salary above Rs 9,900 or whose total earnings in that month (excluding travelling) exceeds Rs 20,000
- In case of a couple, the net income of the spouse exceeds Rs 390,000 in the year.
- An employee working for LESS than 24 hours or 3 days per week.
- An employee whose employer has not paid contributions on his behalf to the NPF and the NSF in respect of the month for which NIT is being claimed.



 207 6010

 www.mra.mu

