

## SELF-EMPLOYED INDIVIDUALS SOCIAL CONTRIBUTION (CSG)

The Mauritius Revenue Authority (MRA) informs all Self-Employed individuals that they are required to submit a **CSG Return** and pay the **CSG**.

Where a Self-Employed individual fails to submit a return and pay the appropriate social contribution, the MRA may, by written notice of assessment, claim the social contribution payable by him together with a penalty of up to 25 per cent of the unpaid social contribution.

Self-Employed individuals are also reminded that failure to submit CSG Returns or to pay CSG will result into a disqualification from any financial assistance or social benefits to which they may otherwise be eligible under the Social Contribution and Social Benefits Act.

The rates applicable for Self-Employed individuals are as follows –

Net Income of the Self-Employed for the month	CSG payable for the month
Not Exceeding Rs 10,000	Rs 150
Exceeding Rs 10,000 but not exceeding Rs 50,000	1.5% of 90% of the net income for the month Minimum payable – Rs 150
Exceeding Rs 50,000	3% of 90% of the net income for the month

Self-Employed individuals are required to submit the CSG Returns on a monthly basis, and at the same time, pay the CSG. The Social Contributions, with respect to a month, are required to be paid not later than the end of the following month.

Self-Employed individuals may also opt to submit the CSG Return and pay the CSG with respect to a financial year on an Annual Basis by 31 July, that is, at the beginning of that financial year.

Self-Employed individuals who have not yet submitted their CSG Returns for the year ending 30 June 2023, are kindly requested to submit same at the earliest.

Facilities for the submission of CSG returns and effect the necessary payments are already available on MRA website: [www.mra.mu](http://www.mra.mu).

For further information, kindly visit MRA website: [www.mra.mu](http://www.mra.mu), or phone MRA helpdesk on 207 6000 during working hours.