

Financial Assistance to Employers: Payment of Special Allowance 2024

The Mauritius Revenue Authority (MRA) informs the public that the Government of the Republic of Mauritius has decided to extend the financial assistance for the payment of Special Allowance 2024 to the following categories of employers:

- a) Charitable Institutions;
- b) Non-Government Organizations (NGOs) registered with the National Social Inclusion Foundation;
- c) Registered Religious bodies;
- d) Trade Unions; and
- e) Enterprises, whose turnover for the Year of Assessment 2023/2024 does not exceed Rs 750 million and who are operating in the following sectors:
 - (i) Business Processing Outsourcing (BPO);
 - (ii) Security or Cleaning Services, and
 - (iii) Construction Industry.

The above enterprises are eligible to a financial assistance equivalent to the full amount of the Special Allowance paid to their employees where the enterprise has an accounting loss or whose accounting profit would be reduced by more than 50% if the National Minimum Wage increase and Salary Compensation 2024, (net of any financial assistance payable) and Special Allowance for the year 2024 are deducted therefrom.

Where the accounting profit of the enterprise is reduced by less than 50% or but more than 10%, the enterprise is eligible to a financial assistance equivalent to 50% of the Special Allowance paid to its employees.

The financial assistance is available in respect of full-time employees.

Further details with respect to the eligibility criteria and quantum of financial assistance applicable to different categories of employers are available on the MRA website: www.mra.mu

Eligible employers are required to apply for the financial assistance using the facility available on the MRA website www.mra.mu. Applicants are required to use their Employer Registration Number (ERN) and password to access the system.

Thereafter, eligible employers are required to submit, electronically, a Special Allowance 2024 return, in the month following that in which the Special Allowance is paid to their employees, giving the details of the employees including the amount paid. The facility for the submission of the return is available on the MRA website www.mra.mu

After processing the application, the MRA will provide the financial assistance by crediting the bank account of the employer.

For further information or clarifications, employers may phone the MRA Helpdesk on 207 6000 during working hours.

MAURITIUS REVENUE AUTHORITY

12 February 2025