

FINANCIAL SUPPORT TO SMEs FOR PAYMENT OF SALARY COMPENSATION 2021

Following Government's decision to provide financial support to Small and Medium Enterprises (SMEs) for the payment of **Salary Compensation 2021** for the months of **January to June 2021**, the measures mentioned below are being taken by the Mauritius Revenue Authority (MRA).

SMEs wishing to benefit from this financial support are required to apply to the MRA and this facility will be made available on the MRA website: www.mra.mu shortly. After appropriate verifications of the application, the MRA will credit the bank account of the SME with the refund of the salary compensation amounting to **Rs 375** for each full-time employee earning a basic wage or salary of up to **Rs 50,375**.

Where the SME is an Export Enterprise, the refund of the salary compensation will be **Rs 235** in respect of each full-time employee who is a Mauritian citizen. A Special Allowance of **Rs 140** will be credited directly to the bank account of these employees.

Export Enterprises are required to submit a Special Allowance Statement (SPAS) in respect of every month, on or before the 20th of that month, giving the details of:

- Mauritian employees deriving a basic wage or salary of up to Rs 50,235; and
- Expatriate employees deriving a basic wage or salary of up to Rs 10,235,

to enable the MRA to credit the applicable Special Allowance to their bank account.

SMEs including Export Enterprises benefitting from the Government Wage Assistance Scheme (GWAS) in respect of a month, are not eligible to the financial support for payment of salary compensation 2021 for that month.

For the purpose of this financial support, an SME is an enterprise whose turnover for the accounting year ended in the year 2020 did not exceed Rs 50 million.

For further information, kindly visit the MRA website: www.mra.mu or phone the MRA Helpdesk on **207 6000** during working hours.

