

## NEGATIVE INCOME TAX

The Mauritius Revenue Authority (MRA) wishes to inform the public that the Government has reviewed the eligibility criteria for employees to benefit from NIT. The **new eligibility criteria** are as follows:

- a. The applicant should be a Mauritian Citizen;
- b. The applicant's basic salary should be 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;
- c. In case of a couple, the net income of the applicant's spouse should not exceed Rs 390,000 in the year;
- d. The applicant should work for a minimum of 24 hours in a week, over at least 3 days; and
- e. The applicant's employer has paid contributions on his behalf to National Pension Fund (NPF) and the National Saving Fund (NSF) in respect of the month for which NIT is being claimed.

The allowance payable per month is 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

### APPLICATION

Eligible employees should apply online through MRA's Website, [www.mra.mu](http://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.

**Employees who have already applied for NIT should not make an amended or new application.**

For any additional information regarding Negative Income Tax, consult MRA's website or call on MRA's hotline **207 6010**, or visit us at MRA's Head Office, Eham Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis.