

## FINANCIAL SUPPORT TO ENTERPRISES: PAYMENT OF SPECIAL ALLOWANCE 2024

Following the decision of the Government of the Republic of Mauritius for the payment of a Special Allowance for the year 2024 to workers, the Mauritius Revenue Authority (MRA) has been entrusted with the responsibility to put in place a system to provide financial support to eligible employers.

Eligible employers are required to apply for the financial support by using the facility available on MRA website: [www.mra.mu](http://www.mra.mu) and have to use their Employer Registration Number (**ERN**) and Password to access the system.

### **Special Allowance 2024 Return**

Employers are required –

- (a) to pay the Special Allowance to their employees in accordance with the applicable legislative provisions; and
- (b) submit a “**Special Allowance 2024**” return to the MRA by the end of the month following that in which the payment is made and giving the details of the Special Allowance paid to each employee.

After processing the return submitted, MRA will make the payments to the employers by crediting the bank accounts provided in their application.

Where the payment of the Special Allowance is made in monthly instalments, employers are required to submit the Special Allowance 2024 return for each of the months in which the allowance is paid.

### **Eligible Employers**

The financial support is available to –

1. Export Oriented Enterprises (EOEs); and
2. Small and Medium Enterprises (SMEs) with an annual turnover not exceeding Rs100 million,

and shall be equivalent to the full amount or 50% of the Special Allowance paid to their full-time employees depending on the impact of the increased National Minimum Wage in January 2024, Salary Compensation 2024 and Special Allowance for the year 2024 on their accounting profit for the Year of assessment 2023/2024.

Other employers, as may be prescribed, will also be eligible for the financial support.

Employers are also informed that the Special Allowance paid in a month –

- (a) shall be subject to income tax under the cumulative PAYE system and included in the taxable emoluments for that month; and
- (b) shall **not** be subject to CSG.

Further details with respect to the eligibility criteria and quantum of financial support are available on the MRA website: [www.mra.mu](http://www.mra.mu)

For any additional information or clarifications, Employers may phone the MRA Helpdesk on 207 6000 during working hours.