

Frequently Asked Questions (FAQs)



**SOCIAL CONTRIBUTION (CSG)
INCOME ALLOWANCE**

August 2022

Content

What is Social Contribution (CSG) Income Allowance?	2
Who is eligible for Social Contribution (CSG) Income Allowance?	2
Who are NOT eligible for Social Contribution (CSG) Income Allowance?	3
What are the pre-requisites to benefit from the Social Contribution (CSG) Income Allowance?	3
How will the payment be effected?	4
What should an eligible individual do to start benefiting from the Social Contribution (CSG) Income Allowance?	5
When payment for the Social Contribution (CSG) Income Allowance will be effected?	5
What if an individual does not receive his Social Contribution (CSG) Income Allowance payment after bank details have been submitted?	5
What if an individual has submitted the wrong bank account details?	5
What should an eligible individual do if his National Identity Card is lost or damaged?	5
What should an eligible individual do when he does not have a NIC/NCID?	5
What should an eligible individual do if he has lost his NIC/NCID?	6
What should an eligible individual do if his NIC/NCID is damaged?	6
How to obtain additional information on Social Contribution (CSG) Income Allowance?	6
How to obtain additional information on Social Contribution (CSG) Income Allowance?	6

What is Social Contribution (CSG) Income Allowance?

In the Budget Speech 2022/2023, it was announced that a direct **monthly Income Allowance of Rs. 1,000** will be paid by the Government of the Republic of Mauritius to eligible employees and self-employed individuals for the months of July 2022 to June 2023. The allowance is payable to both Mauritians and non-citizen individuals. The MRA has been entrusted with the responsibility to pay the allowance.

The allowance will be paid for the period July 2022 to June 2023, together with an end-of-year bonus of Rs. 1,000.

Who is eligible to Social Contribution (CSG) Income Allowance?

The allowance is payable to:

- a. Employees who derive emoluments (excluding exempt emoluments and statutory end-of-year bonus), and basic retirement or widow's pension, not exceeding Rs. 50,000 in aggregate in a month, and who are not self-employed.
- b. Self-employed individuals who -
 - i. were registered with the MRA, as at 7 June 2022, as a self-employed for the payment of CSG/Social Contribution;
 - ii. are compliant with the payment of CSG/Social Contributions;
 - iii. derive net income as a Self-employed, and any basic retirement or widow's pension, not exceeding Rs. 50,000 monthly in aggregate and are not an employee.
- c. Individuals who are both a self-employed and an employee deriving -
 - i. emoluments (excluding exempt emoluments and statutory end-of-year bonus);
 - ii. net income from business, and
 - iii. any basic retirement or widow's pension;not exceeding Rs. 50,000 in aggregate, in a month.

Emoluments mean all salary and wages. It includes overtime pay, leave pay and other allowances in money or money's worth and it also includes any annuity. It excludes exempt emoluments and statutory end-of-year bonus.

Who are NOT eligible for the Social Contribution (CSG) Income Allowance?

The following individuals are **NOT** eligible to the allowance:

- i. An individual who is not a Mauritian citizen.
- ii. An individual who is below the age of 16 years or above the age of 65 years as at the last day of the month for which the allowance is payable.
- iii. An individual who is undergoing training.
- iv. An employee whose employer is not compliant with his obligations under the Social Contribution and Social Benefits Act.
- v. A self-employed who was not registered with the MRA for payment of CSG/Social Contribution as at 7 June 2022.
- vi. A self-employed who is not compliant with the payment of CSG/Social Contributions.
- vii. A Non-Executive Director of a company.

What are the pre-requisites to benefit from the Social Contribution (CSG) Income Allowance?

To enable the MRA to effect payment of the Social Contribution (CSG) Income Allowance, employees and self-employed individuals are requested to provide their bank account details using the facility available on the MRA website: www.mra.mu

An individual must ensure that he has the following at hand:

- i. His National Identification Card (NIC) or Non-Citizen Identity Card (NCID);
- ii. His mobile phone; and
- iii. His bank account details.

An individual should provide his own bank account details. Under no circumstance should a person provide the bank details of another person. Where a person is not holder of a bank account, he/she should open a bank account and thereafter provide his/her bank details.

The MRA bears no responsibility in case an individual does not provide his own bank account details.

On providing the required information, a one-time password (OTP) will be sent on the mobile phone number provided and the OTP will have to be entered in order to proceed with the submission of the bank account details.

Late submission of the bank details may delay the payment of the allowance.

How will the payment be effected?

The payment for the month of July 2022 will be based,

- i. For a self-employed individual, on the Social Contribution return that he has submitted for the month of May 2022;
- ii. For an employee, on his emoluments (excluding exempt emoluments and statutory end-of-year bonus) for May 2022; and

any basic retirement or widow's pension derived for the month of July 2022.

Thereafter, the MRA will credit the allowance to the bank account of the individual.

For every subsequent months, as from August 2022, payment of the allowance will be based on the emoluments of an employee or net income of self-employed for second month preceding the month for which the allowance is payable. For example, the allowance for August 2022 will be based on emoluments and net income declared for the month of June 2022.

Where a beneficiary is found to be not eligible for the allowance in a month in respect of which he has already been paid, the MRA may issue a claim to the individual to recover the amount paid. The individual will be required to pay the amount to the MRA within 28 days of the claim.

In case of non-payment, the MRA shall recover the amount due using the powers for recovery of taxes as provided in the Mauritius Revenue Authority Act.

The MRA may also recoup the allowance paid to a non-eligible individual from any future allowance payable to him should he be eligible.

What should an eligible individual do to start benefiting from Social Contribution (CSG) Income Allowance?

The individual must submit his bank account details to the MRA.

When will payment be effected?

The Social Contribution (CSG) Income Allowance will be paid at the beginning of each month.



What if an individual does not receive his Social Contribution (CSG) Income Allowance payment after bank details have been submitted?

He may:

- i. Make a phone call to the MRA Help Desk on 207 6000 to inquire.
- ii. Send an email to fsu@mra.mu

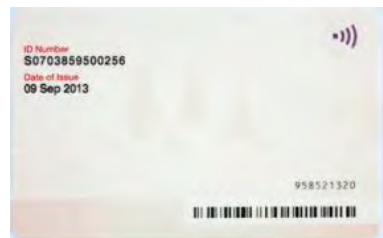
What if an individual has submitted the wrong bank account details?

He must send an email to fsu@mra.mu

What should an eligible individual do if his National Identity Card is lost or damaged?

He must contact the **Civil Status Division** to obtain a new National Identity Card and send the recto and verso photos of the card, and his contact details , by mail at:

fsu@mra.mu



What should an eligible individual do when he does not have a NIC/NCID?

- **NIC:** The Mauritian individual should send his details (Name, NIC Number available on birth certificate and phone number) to fsu@mra.mu
- **NCID:** Where the non-citizen individual is a self-employed - The self-employed individual should contact the Passport Immigration Office to obtain a NCID. A recto and verso photos of the new card and his contact details should be sent to fsu@mra.mu

Where the non-citizen individual is an employee - The non-citizen employee should enquire with his employer to obtain the NCID number.

What should an eligible individual do if he has lost his NIC/NCID?

- **NIC:** Where an eligible Mauritian citizen has lost his NIC, he should follow the established procedures and contact the Civil Status Division to obtain a new NIC. A recto and verso photos of the new card and his contact details should be sent to fsu@mra.mu
- **NCID:** Where a non-citizen individual is a self-employed and has lost his NCID, he should contact the Passport Immigration Office to obtain an NCID. A recto and verso photos of the new card and his contact details should be sent to fsu@mra.mu

What should an eligible individual do if his NIC/NCID is damaged?

- **NIC:** Where a NIC is damaged, the eligible Mauritian citizen should follow the established procedures and contact the Civil Status Division to obtain a new NIC. A recto and verso photos of the new card and his contact details should be sent to fsu@mra.mu
- **NCID:** Where the NCID is damaged, the eligible non-citizen individual should follow the established procedures and contact the Passport Immigration Office to obtain a new NCID. A recto and verso photos of the new card and his contact details should be sent to fsu@mra.mu

How to obtain additional information on Social Contribution (CSG) Income Allowance?

For any additional information regarding Social Contribution (CSG) Income Allowance, call on MRA's Help Desk 207 6000 or email us at headoffice@mra.mu



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius

T: +230 207 6000 | F: +230 211 8099 | E: headoffice@mra.mu | W: www.mra.mu

