

Workers' Rights (Payment of Special Allowance 2023) Regulations 2023

GN 4/2023

Government Gazette of Mauritius No. 3 of 14 January 2023

THE WORKERS' RIGHTS ACT 2019

Regulations made by the Minister under sections 33A and 124 of the Workers' Rights Act 2019

1. These regulations may be cited as the **Workers' Rights (Payment of Special Allowance 2023) Regulations 2023**.

2. In these regulations –

"Act" means the Workers' Rights Act 2019;

"eligible employee" means an employee who is eligible to the payment of a special allowance;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

"national minimum wage" means the national minimum wage prescribed in the National Minimum Wage Regulations 2017;

"special allowance" means the allowance paid under regulation 3.

Amended by [\[Act No. 12 of 2023\]](#)

3. For the purpose of section 33A(1) of the Act, the Director-General may, subject to regulation 4, pay, for the period starting on 1 July 2023 and ending on 30 June 2024, to an eligible employee –

(a) a special allowance of –

(i) 1425 rupees per month, where the employee, other than an employee referred to in subparagraph (ii) and paragraph (b), is employed on a full-time basis, in the month in respect of which he is eligible to be paid the national minimum wage;

(ii) 2125 rupees per month, where the employee, other than an employee referred to in subparagraph (i) and paragraph (b), is employed on a full-time basis in an export enterprise in the month in respect of which he is eligible to be paid the national minimum wage;

(iii) – (iv) – Deleted by [\[Act No. 12 of 2023\]](#)

- (b) a special allowance, per month, equivalent to –
- (i) the difference between his basic wage or salary and 13,000 rupees, where the employee, is a full-time employee in an enterprise, other than an export enterprise, and is paid in the month in respect of which the allowance is payable, a basic wage or salary that is more than the national minimum wage but less than 13,000 rupees;
 - (ii) the difference between his basic wage or salary and 13,000 rupees, where the employee, is a full-time employee in an export enterprise and is paid, in the month in respect of which the allowance is payable, a basic wage or salary that is more than the national minimum wage but less than 13,000 rupees;
- (iii) – (iv) – Deleted by [\[Act No. 12 of 2023\]](#)**
- (c) in addition to the special allowance specified in subparagraphs (a)(ii) and (b)(ii), a special allowance of 140 rupees as part payment of the additional remuneration payable under the Workers' Rights (Additional Remuneration) (2023) Regulations 2023, where the employee, other than a migrant employee, is employed on a full-time basis in an export enterprise and drawing a monthly basic wage or salary not exceeding 51,635 rupees per month.

Amended by [\[Act No. 12 of 2023\]](#)

4. Where an employee has more than one full-time employment, he shall, if applicable, benefit from a special allowance only in respect of the employment from which he derives the highest basic salary.
5. (1) The Director-General shall credit into a bank account in the name of an eligible employee any special allowance payable under these regulations.
- (2) For the purpose of this regulation, every eligible employee shall submit to the Director-General, details of his bank account in such form and manner as the Director-General may determine.
6. The Director-General may, for the month of December 2023, pay to every eligible employee, in addition to the special allowance referred to in regulation 3, an additional sum equivalent to that allowance.

7. (1) For the purposes of these regulations, every employer, other than an export enterprise, shall, not later than 20 days after the end of every month, submit to the Director-General, in such form and manner as the Director-General may determine –

- (a) a list of employees who have taken up employment during the preceding month and whose monthly basic wage or salary does not exceed 13,000 rupees; and
- (b) such other information and particulars as the Director-General may require.

(2) An export enterprise shall, not later than on the twentieth of every month, submit to the Director-General in respect of that month, in such form and manner as the Director-General may determine –

- (a) a list of employees who were in employment during the month and whose monthly basic wage or salary does not exceed 51,775 rupees; and
- (b) such other information and particulars as the Director-General may require.

Amended by [\[Act No. 12 of 2023\]](#)

8. Where an employee has been paid any sum in excess of the amount of special allowance to which he is entitled, the Director-General may recover any excess amount –

- (a) by making such deductions from any subsequent special allowance payable to, the employee; or
- (b) in the manner provided for under Part XI of the Income Tax Act.

9. Where an employee has made an application to the Director-General for Negative Income Tax allowance under section 150A of the Income Tax Act, he shall be deemed to have also made an application for the purposes of these regulations.

10. These regulations shall be deemed to have come into operation on 1 January 2023.

Amended by [\[Act No. 12 of 2023\]](#)

Made by the Minister on 12 January 2023.