

Independence Allowance and CSG Child Allowance

Following the announcement made in the Budget Speech 2023/2024, the **Mauritius Revenue Authority** (MRA) has been entrusted with the responsibility of paying the **Independence Allowance** and **CSG Child Allowance**. The facilities for applications are already available on MRA's website: www.mra.mu.

1. Independence Allowance

Independence Allowance is a one-off allowance of Rs 20,000 which will be paid by the Government of the Republic of Mauritius through the MRA to eligible youths who have attained the age of 18 years during the period **01 January 2023 to 30 June 2024**. An '*eligible youth*' is an individual who is a citizen of Mauritius; resident in Mauritius in accordance with Section 73(1) (a) of the Income Tax Act; and has attained the age of 18 years during the period 1 January 2023 to 30 June 2024.



An applicant must ensure that he has the following information at hand before submitting the application:

- I. His National Identification Card (NIC);**
- II. His mobile phone;**
- III. The National Identification Card Number of the eligible youth; and**
- IV. The Bank account details of the eligible youth in his name or held jointly by him and his mother, father or his legal guardian.**

To enable the MRA to effect payment of the Independence Allowance, an applicant is requested to submit '**one time application**' and provide the necessary bank account

details. On providing the required information, a one-time password (OTP) will be sent to the mobile phone number provided and the OTP will have to be inserted on the interface in order to proceed with the application.

For youths who have attained the age of 18 years between 01 January and 30 June 2023, the deadline to submit their application is **30 September 2023**. For those who have attained or will attain the age of 18 years from 01 July 2023 to 30 June 2024, they are required to submit their application **within a period of 3 months** from the date they attained / will attain the age of 18 years.

Resident in Mauritius

As per the Income Tax Act 1995, an individual is resident in Mauritius when he has his domicile in Mauritius unless his permanent place of abode is outside Mauritius; he has been present in Mauritius in that income year, for a period of, or an aggregate period of, 183 days or more; or he has been present in Mauritius in that income year and the 2 preceding income years, for an aggregate period of 270 days or more.

2. CSG Child Allowance

CSG Child Allowance is a monthly CSG Child Allowance of Rs 2,000 which will be paid by MRA to children aged up to three years for the months of **July 2023 to June 2024**.

An eligible parent (mother, father or legal guardian) must ensure that he has the following information at hand before submitting the application:

- I. His National Identification Card (NIC);**
- II. His mobile phone;**
- III. The National Identification Card Number as mentioned in the Birth Certificate of the eligible child, and**
- IV. The Bank account details of the child held in his name or held jointly by him and his eligible parent**

An eligible parent is requested to submit a **‘one-time application’** and provide the bank account details of the eligible child or the bank account details held jointly by the eligible child and his eligible parents.

More importantly, if an eligible parent has more than one eligible child, **separate applications should be made for each eligible child**. On providing the required information, a one-time password (OTP) will be sent to the mobile phone number provided and the OTP will have to be entered on the screen in order to proceed with the application.



After verification by the MRA, the CSG Child Allowance will be paid to an eligible child, every month, directly in a bank account held by him in his name or held jointly by him and his eligible parent.

No application will be entertained after 30 September 2024.

Support services

Eligible parents who are not able to submit an application are requested to send an email on fsu@mra.mu.

MRA Help Desk service on **207 6000** is also available during office hours from **08 45 to 16 30** on working days to assist applicants.