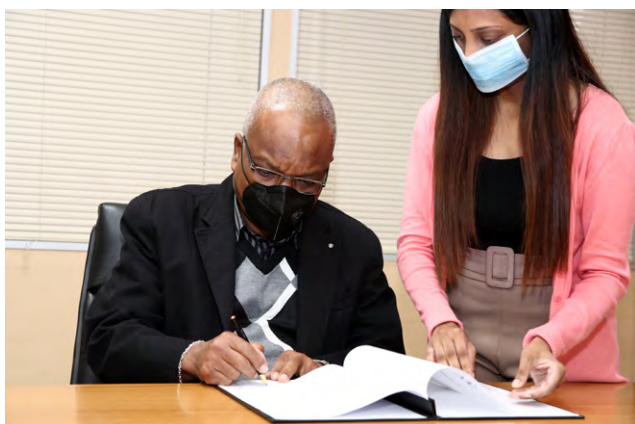


In this issue...



Signature of MoU between the Mauritius Revenue Authority and the Tourism Authority

A memorandum of Understanding (MoU) was signed between the MRA and the Tourism Authority on August 05, 2021, at the seat of the MRA Head Office, Port Louis. The main aim of this MoU is to share information and ensure and promote cooperation, collaboration and assistance between the two parties for combatting any offence under the Revenue Laws, fraud, drug trafficking, money laundering and other transnational crimes.



In its endeavor to combat economic crimes, the MRA is looking forward to sign more MoUs in the future with other agencies.

Payment of Government Subsidy on Essential Goods (GSOG) to eligible traders



Following the promulgation of the Consumer Protection (Maximum Price of Essential Goods) Regulations 2021, the MRA has been entrusted with the responsibility to carry-out the payment of subsidy on certain essential goods to eligible traders.

Under this measure eligible traders shall be any registered/licensed importer, manufacturer, wholesaler or distributor of the essential goods, who sells those goods directly to a retailer, any registered/licensed importer or manufacturer who also holds a Retailer License and sells the essential goods directly to members of the general public and any licensed retailer who still has in his possession a remaining stock of essential goods.

At the time of registration, the eligible traders shall also be required to provide the details of their unsold stock in their possession on 12 July 2021 of essential goods.

Furthermore, to benefit from the payment of the subsidy, registered eligible traders shall be required to submit their application ONLINE through MRA website.

In this context, a communiqué was published in newspapers in Mauritius and in Rodrigues respectively on the payment of GSOG to eligible traders operating on both islands.



News reports and TV programs in Creole, Hindustani and Bhojpuri were produced and broadcast on MBC. Various radio interventions on private and public radios were made in Mauritius. News reports and a TV program were broadcast by MBC in Rodrigues also. Both communiqués were uploaded on MRA Website and tweeted on MRA Twitter Account.

PAYMENT OF GOVERNMENT SUBSIDY ON ESSENTIAL GOODS (GSOG) TO ELIGIBLE TRADERS IN MAURITIUS

- Further to the communiqué dated 15 July 2021 issued by the Mauritius Revenue Authority (MRA), relating to GN 158 of 2021 (covering 231 essential goods), eligible traders are hereby informed of the promulgation of the Consumer Protection (Maximum Price of Essential Goods) (Amendment) Regulations 2021 (GN 162 of 2021) which have come into operation on **19 July 2021**.
- The applicable rate of subsidy for essential goods as per GN 162 of 2021 as per the communiqués issued by the Ministry of Commerce and Consumer Protection on 10 and 19 July 2021 is being reproduced below:

Product	Subsidy (Rs) (i.e. retail price will be reduced by)	Unit of Measure
Canned Fish (Pilchard & Sardines)	2	Unit
Canned Tomatoes	6	Unit
Cheese	5	250g
Edible Oil	15	1 Litre
Margarine	10	500g
Milk Powder	15	1 kg
Pulses (dholl petit pois, dholl gram, lentilles noires, lentilles rouges, gros pois)	5	500g

- Eligible traders under this measure shall be:
 - any registered/licensed importer, manufacturer, wholesaler or distributor of the essential goods specified in the GN 158 and 162 of 2021, **who sells those goods directly to a retailer** in Mauritius;
 - any registered/licensed importer or manufacturer who also holds a Retailer Licence in Mauritius and sells the essential goods specified in the GN 158 and 162 of 2021 **directly to members of the general public**;
 - any licensed retailer in Mauritius who:
 - on **12 July 2021**, still has in his possession a remaining stock of 231 essential goods as per GN 158 of 2021; and
 - on **19 July 2021**, still has in his possession a remaining stock of 153 new essential goods which have been introduced in GN 162 of 2021. The list of the 153 essential goods is posted on the MRA website.
- Eligible traders under paragraph 3(i) and (ii) shall benefit from the payment of the subsidy on the:
 - 231 essential goods as per GN 158 of 2021 for the period of **12 July 2021 to 18 July 2021**;
 - 371 essential goods as per GN 162 of 2021, **as from 19 July 2021 and onwards**.
- Licensed retailers under paragraph 3(iii) shall benefit from the payment of the subsidy on the unsold stock of the:
 - 231 essential goods as per GN 158 of 2021 which were **still in their possession on 12 July 2021**;
 - 153 essential goods which have been introduced in GN 162 of 2021 and were **still in their possession on 19 July 2021**.
- To benefit from the payment of the subsidy, eligible traders are required to **register with the MRA** through its website on **www.mra.mu** where a registration guideline is also available.
- At the time of registration, the eligible traders under paragraph 3 shall also be required to provide the details of their unsold stock of:
 - 231 essential goods as per GN 158 of 2021 on 12 July 2021**; and
 - 153 essential goods** which have been introduced in GN 162 of 2021, on **19 July 2021**,
 as per the template and registration guideline provided on the online platform.
- To benefit from the payment of the subsidy, registered eligible traders under paragraph 5 shall be required to submit their application **ONLINE** through MRA website **as from 02 August 2021** as follows:
 - any licensed retailer referred to under paragraph 3 (iii) shall make their application as from 02 August 2021.
The application for payment of subsidy shall be made **only once** in respect of the unsold stock of essential goods which was still in his possession on 12 and 19 July 2021, as the case may be.
 - any importer, manufacturer, wholesaler or distributor referred to under paragraph 3 shall –
 - make the application for payment of the subsidy not later than 7 working days after the end of that month for all sales effected during the preceding month; and
 - be required to submit together with their application, the details of purchases and sales of essential goods to licensed retailers made during the preceding month as per the template and application guideline provided on the online platform.
 Facilities for the submission of online applications for the payment of the subsidy under this measure, along with an application guideline, will be available on MRA's website as from 02 August 2021.
- All payments of the subsidy will be credited directly in their respective bank accounts.**
- Copies of the GN 158 and 162 of 2021 and the communiqués issued by the Ministry of Commerce and Consumer Protection on 10 and 19 July 2021 are available on the MRA Website.
- For further details, kindly visit the MRA website: **www.mra.mu** or phone the MRA Helpdesk on **207 6000** or Customs Department on **202 0500** during working hours.

MAURITIUS REVENUE AUTHORITY

28 July 2021

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PAYMENT OF GOVERNMENT SUBSIDY ON ESSENTIAL GOODS (GSOG) TO ELIGIBLE TRADERS FOR RODRIGUES

1. Further to the promulgation of the Rodrigues Consumer Protection (Maximum Price of Essential Goods) Regulations 2021 (GN 164 of 2021), the Ministry of Finance, Economic Planning and Development has entrusted the Mauritius Revenue Authority (MRA), the responsibility to effect payment of subsidy on a monthly basis on essential goods, specified in the GN 164 of 2021, to eligible traders at the rate mentioned in the communiqué issued by the Ministry of Commerce and Consumer Protection on 19 July 2021. An extract of the communiqué related to the applicable rate is being reproduced hereunder:

Product	Subsidy (Rs) (i.e. retail price will be reduced by)	Unit of Measure
Canned Fish (Pilchard & Sardines)	2	Unit
Canned Tomatoes	6	Unit
Cheese	5	250g
Edible Oil	15	1 Litre
Margarine	10	500g
Milk Powder	15	1 kg
Pulses (dhol petit pois, dhol gram, lentilles noires, lentilles rouges, gros pois)	5	500g

2. This measure has come into operation on **19 July 2021**.
3. Eligible traders under this measure shall be:
- any registered/licensed importer, manufacturer, wholesaler or distributor of the essential goods specified in the GN 164 of 2021, **who sells those goods directly to a retailer in Rodrigues**;
 - any registered/licensed importer or manufacturer who also holds a Retailer Licence in Rodrigues and sells the essential goods specified in the GN 164 of 2021 **directly to members of the general public**;
 - any licensed retailer in Rodrigues who still has in his possession a remaining stock of essential goods as specified in GN 164 of 2021 on **19 July 2021**.
4. To benefit from the payment of the subsidy, eligible traders are required to **register with the MRA** through its website on www.mra.mu where a registration guideline is also available.
5. At the time of registration, the eligible traders under paragraph 3 shall also be required to provide the details of their unsold stock of 371 essential goods as per GN 164 of 2021 on **19 July 2021** as per the template and registration guideline provided on the online platform.
6. To benefit from the payment of the subsidy, registered eligible traders under paragraph 4 shall be required to submit their application **ONLINE** through MRA website **as from 02 August 2021** as follows:
- any licensed retailer referred to under paragraph 3 (iii) shall make their application as from 02 August 2021.
- The application for payment of subsidy shall be made only **once** in respect of the unsold stock of essential goods which was still in his possession on **19 July 2021**.
- any importer, manufacturer, wholesaler or distributor referred to under paragraph 3 shall –
 - make the application for payment of the subsidy not later than 7 working days after the end of that month for all sales effected during the preceding month; and
 - be required to submit together with their application, the details of purchases and sales of essential goods to licensed retailers made during the preceding month as per the template and application guideline provided on the online platform.
- Facilities for the submission of online applications for the payment of the subsidy under this measure, along with an application guideline, will be available on MRA website as from 02 August 2021.
7. **All payments of the subsidy will be credited directly in their respective bank accounts.**
8. Copies of the GN 164 of 2021 and the communiqué issued by the Ministry of Commerce and Consumer Protection on 19 July 2021 are available on the MRA Website.
9. For further details, kindly visit the MRA website: www.mra.mu or phone the MRA Helpdesk on 207 6000 or Customs Department on 202 0500 during working hours.

MAURITIUS REVENUE AUTHORITY

28 July 2021

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Contribution Sociale Généralisée

The Mauritius Revenue Authority (MRA) has come up with the electronic submission and payment of Contribution Sociale Generalisee (CSG) for the self-employed individuals. Necessary facilities for the submission of the CSG return and the payment of CSG are available on the MRA website: www.mra.mu

CSG / Social Contribution



COMMUNIQUE

CONTRIBUTION SOCIALE GÉNÉRALISÉE (CSG) SELF-EMPLOYED

The Mauritius Revenue Authority (MRA) wishes to inform self-employed individuals that the submission and payment of **Contribution Sociale Généralisée (CSG)** is required to be made **electronically** as follows:

Month of July 2021

Self-employed individuals are required to pay, for the month of **July 2021**, CSG of Rs 150 on or before **31 August 2021** and at the same time submit a CSG return to the MRA.

The necessary facilities for the submission of the CSG return and the payment of CSG are available on the MRA website www.mra.mu.

To submit the return and effect payment of CSG, a self-employed individual is required to access the MRA website, click on e-SERVICES, individual, CSG Return (self-Employed) and insert his National Identity Card Number/Control Number and Mobile Phone Number. He will instantly receive a 'One-Time Password (OTP)' on his mobile phone via SMS that will allow him to proceed with his submission and payment of CSG.

Month of August 2021

The same procedure as for the month of July 2021 is applicable for the month of **August 2021** and the deadline for the submission of the return and payment of CSG is **30 September 2021**.

Month of September 2021 and subsequent months

The provisions of the Social Contribution and Social Benefits Act 2021 will be applicable as from the month of September 2021. The Social Contributions, with respect to a month, are required to be paid not later than the end of the following month and are as follows:

Net Income of the self-employed for the month	Social Contribution payable for the month
Not Exceeding Rs 10,000	Rs 150
Exceeding Rs 10,000 but not exceeding Rs 50,000	1.5% of 90% of the net income for the month Minimum payable – Rs 150
Exceeding Rs 50,000	3% of 90% of the net income for the month

A self-employed individual may opt to compute his net income with respect to a month on the basis of one twelfth of the net income of the preceding financial year, provided that the self-employed has been operating during the corresponding 12 months.

Annual Social Contribution Return

Self-employed individuals may opt to submit the Social Contribution return and pay the Social Contribution on an annual basis. The **Annual Social Contribution** return is required to be submitted and the Social Contribution paid in advance at the beginning of the Financial Year. In such case the self-employed individual shall compute his monthly net income on the basis of his net income for the preceding financial year, provided he has been operating during the corresponding 12 months.

The necessary facility for the submission of the annual return and payment of the Social Contribution will be available on the MRA website shortly.

The MRA also informs self-employed individuals that, henceforth, those eligible to financial assistance, will be paid such assistance provided they are compliant with their Social Contribution obligations.

For further information, kindly visit MRA website: www.mra.mu, or phone MRA helpdesk on 207 6000 during working hours.

MAURITIUS REVENUE AUTHORITY

16 August 2021

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The MRA also informs self-employed individuals that, henceforth, those eligible to financial assistance, will be paid such assistance provided they are compliant with their Social Contribution obligations.

Following the enactment of the Social Contribution and Social Benefits legislation and in view of sensitizing the public on the changes brought in to the CSG, the MRA carried out an awareness campaign. A communiqué on Contribution Sociale Généralisée (CSG) regarding self-employed individuals was issued.



Two programs were broadcast on MBC Radio and private radios. Two TV programs in Creole and Bhojpuri, respectively, were broadcast on MBC TV. News reports in Hindustani, Creole and Bhojpuri were broadcast on MBC TV and Radios. Various radio interventions on private and public radios were also made.

Extension of GWAS and SEAS for the month of August 2021


- ▶ Self-Employed Assistance Scheme
- ▶ Government Wage Assistance Scheme



The Government of the Republic of Mauritius extended the Government Wage Assistance Scheme (GWAS) and the Self-Employed Assistance Scheme (SEAS) in the Tourism sector for the month of August 2021.

The beneficiaries of this financial assistance are mainly those operating in the tourism sector. Eligible applicants are entitled to a full month allowance for August 2021. Operators in other specific sectors such as professional sports, horse racing bookmakers (outlets), casinos and gaming houses, theatres and cinema halls, nightclubs licensed by the Tourism Authority and which were not allowed to operate for the month of August 2021 are also eligible to the financial assistance.

With the extension of the Government Wage Assistance Scheme (GWAS) and the Self-Employed Assistance Scheme (SEAS) in the Tourism sector for the month of August 2021, A communiqué was issued on July 30, 2021.



COMMUNIQUE

GOVERNMENT WAGE ASSISTANCE SCHEME (GWAS) AND SELF-EMPLOYED ASSISTANCE SCHEME (SEAS) *Extension for the month of August 2021*

Following the decision of the Government of the Republic of Mauritius to extend the **Government Wage Assistance Scheme (GWAS)** and the **Self-Employed Assistance Scheme (SEAS)** for the month of **August 2021**, the Mauritius Revenue Authority (MRA) informs employers and self-employed individuals of the following measures for the payment of the financial assistance:

A. Tourism Sector

Financial assistance under **GWAS** and **SEAS** will continue to be provided to employers and self-employed individuals in the tourism sector in the islands of Mauritius and Rodrigues for the **full month**.

B. Sectors other than the Tourism Sector

Financial assistance for a full month will be provided under **GWAS** and **SEAS** to those carrying out the following activities and who were not allowed to operate during the month of August 2021:

1. Professional Sports;
2. Horse racing bookmakers (outlets), casinos and gaming houses;
3. Theatres and cinema halls;
4. Nightclubs licensed by the Tourism Authority.

C. Operators who were allowed to operate as from July 2021 subject to sanitary conditions

1. Fitness centres;
2. Leisure parks, amusement centres, including aquariums;
3. Multi-purpose halls, including wedding halls;
4. Bars whose turnover for the accounting year ended in the year 2020 did not exceed Rs 50 million;
5. Religious bodies;
6. Canteen of a private international school (excluding public and private grant-aided secondary school) whose turnover for the accounting year ended in the year 2020 did not exceed Rs 50 million;
7. Training institutions registered under the Mauritius Qualifications Authority Act;
8. Auctioneers appointed under the Sales by Auction Act;
9. Restaurants, fast food, café, caterers and other prepared food selling businesses whose annual turnover do not exceed Rs 50 million;
10. Fee charging crèches, pre-primary schools, primary schools, secondary schools and registered universities;
11. Self-employed individuals who are –
 - (i) Stallholders in markets that remained closed;
 - (ii) Haberdashers operating in a market;
 - (iii) Hawkers not allowed to operate;
 - (iv) Artists.

Applications for GWAS and SEAS for the month of August 2021

GWAS: Employers who are eligible for GWAS are required to submit a fresh application through the MRA website: www.mra.mu.


SEAS: Eligible self-employed are not required to submit fresh applications.

For further details, kindly visit the MRA website: www.mra.mu or phone the MRA Helpdesk on 207 6000 during working hours or send an email at headoffice@mra.mu.

MAURITIUS REVENUE AUTHORITY

26 August 2021

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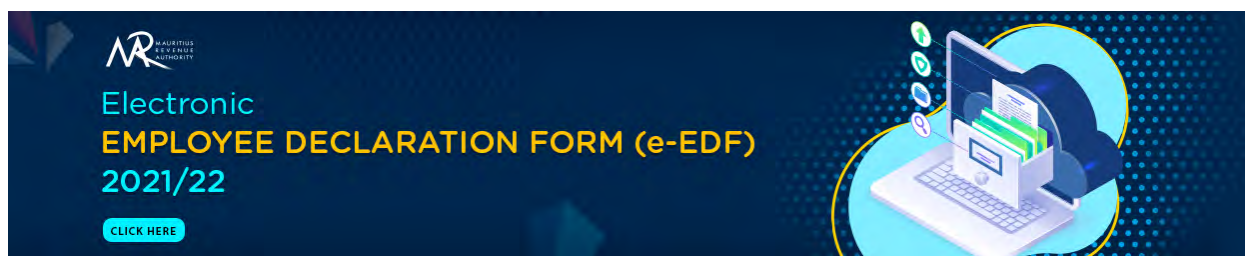


TV news reports were broadcast on MBC TV. Various interventions on private and public radios were made.

By the end of August 2021, the MRA has disbursed around **Rs 24,485,000,000** which has been paid to more than **540,000** beneficiaries, under GWAS and SEAS Schemes since their inception.

Under GWAS, more than **Rs 17,740,000,000** has been paid to **16,894** employers for their **279,435** employees. As for the Self-Employed Assistance Scheme, around **Rs 6,750,000,000** has been credited to the account of more than **260,000** individual workers as at the end of August.

e-Employee Declaration Form



The e-EDF is a facility made available to employees to submit their Employee Declaration Form (EDF) to their employers electronically through the e-services platform of the MRA. The information found in the e-EDF enables the employers to calculate the quantum of PAYE to be deducted from the employees salary each month for remittance to the MRA.



COMMUNIQUE

ELECTRONIC EMPLOYEE DECLARATION FORM (e-EDF) 2021/22

The **Mauritius Revenue Authority (MRA)** informs all employees that the facility to submit their **Employee Declaration Form (EDF)** to their employers **electronically** is available on MRA website: www.mra.mu

Employees

In order to access the e-EDF, an employee has to go to the MRA website, click on the banner **e-EDF 2021/22**, and insert the following information:

- **National Identity Card Number (NID)**
- **Mobile Phone Number**

The employee will instantly receive a 'One-Time Password (OTP)' on his mobile phone via SMS. After inserting the OTP, the employee will have the option to select the Name and Employer Registration Number (ERN) of his employer and thereafter access the e-EDF.

On accessing the e-EDF, the employee will have the option to select/insert his respective Income Exemption Threshold and other reliefs and allowances to which he is eligible. Before submitting the e-EDF, the employee will have to confirm the correctness of the information provided therein.

Employers

An employer will have to login to the MRA e-services platform using his **EMPLOYER REGISTRATION NUMBER (ERN)** and **PASSWORD** to download an excel file showing the deductions claimed by his employees in their e-EDF for the year ending 30 June 2022.

The MRA kindly requests all employers to inform their employees that they should submit their **EDF ONLINE** through the **MRA Website: www.mra.mu**

For further information, kindly visit MRA website: www.mra.mu, or phone MRA Helpdesk on **207 6000** during working hours.

MAURITIUS REVENUE AUTHORITY 12 August 2021

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In view of informing all employees that the facility to submit their Employee Declaration Form (EDF) electronically was available on MRA website, a communiqué was issued on August 12, 2021.




An explanatory video on e-EDF, in Creole, has been uploaded on MRA Website.

ROE and TDS

Employers and TDS Payers have been reminded through a communique issued on August 12, 2021, and news reports in the media, that the Return of Employees (ROE) and the Annual Tax Deduction at Source (TDS).

Return for the income year ended June 30, 2021 should be submitted electronically by Monday August 16, 2021, at latest.



COMMUNIQUE

RETURN OF EMPLOYEES (ROE) & ANNUAL TAX DEDUCTION AT SOURCE (TDS) RETURN

The Mauritius Revenue Authority (MRA) wishes to inform Employers and TDS Payers that the Return of Employees (ROE) and the Annual Tax Deduction at Source (TDS) Return for the income year ended 30 June 2021 should be submitted **electronically** on or before **Monday 16 August 2021**.

The facilities for the submission of the returns are available on the MRA website: www.mra.mu. Employers/TDS Payers who have been submitting their monthly PAYE/TDS returns using the facilities available on the MRA website should submit their ROE/ Annual TDS return through the same channel. Other Employers/TDS Payers should use the facility provided by the Mauritius Network Services Ltd (MNS).

Employers should include in their ROE the details of **ALL** their employees whether PAYE has been withheld or not.

Employers and TDS Payers are required:

- to give to each employee/Payee, on or before **16 August 2021**, a Statement of Emoluments and Tax Deduction/Statement of income received. The templates of the statements are available on MRA website;
- to insert in the ROE, in the case of Mauritian citizens, the National Identity Card (NIC) number of the employee or, in the case of non-Mauritian citizens, the Non-Citizen ID (NCID) issued by the immigration officer.

TDS Payers are required to insert in the Annual TDS return, the Business Registration Number (BRN) of all Payees.

In exceptional cases where the Payee is an individual and is not legally required to have a BRN, the NIC number or the NCID in case of non-Mauritian citizens, should be inserted.


Where the Payee is not an individual and is not legally required to have a BRN, the Tax Account Number (TAN) should be inserted.

For further information, kindly visit MRA website: www.mra.mu, or phone MRA helpdesk on **207 6000** during working hours.

MAURITIUS REVENUE AUTHORITY

12 August 2021

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Seizures made by the MRA in August 2021

63 grams of Methamphetamine (MDMA) and 6 grams of Cannabis seized at the parcel post office

The Customs Anti-Narcotics Section (CANS) of the Mauritius Revenue Authority (MRA) seized 63 grams of Methamphetamine (MDMA) worth around Rs 950,000, and 6 grams of cannabis, in two unclaimed parcels at the Parcel Post Office on Wednesday, August 18 2021.

Upon examination of the parcels addressed to two individuals, residing at Mahebourg and Tamarin, respectively, CANS officers secured a substance suspected to be Methamphetamine (MDMA) from the first parcel, and a certain quantity of leaf, matter suspected to be Cannabis, from the second parcel. MRA Customs Narcotics Sniffer Dog 'Oasis' reacted positively to the substances.



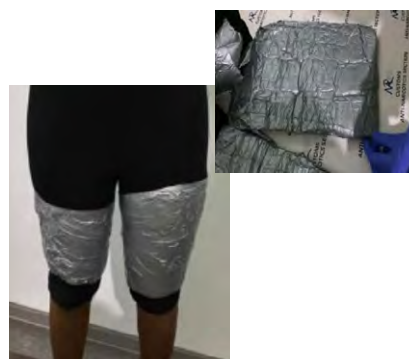
Hemp oil capsules containing cannabis seized at Parcel Post Office

On Saturday, August 14, 2021, officers of the MRA Customs Anti-Narcotics Section (CANS) opened two suspicious packets labelled "Hemp oil capsules 30000MG" at the Parcel Post Office. Upon thorough examination, it was confirmed that each of the twenty capsules therein, contained cannabis. One of the parcels was addressed to an individual residing at Cap Malheureux. The case has been referred to the Anti-Drug and Smuggling Unit (ADSU) for further investigation.



2.12 kg of hashish worth Rs 6.3 m intercepted at SSR International Airport

The Mauritius Revenue Authority (MRA) seized 2.12 Kg of Hashish worth around Rs 6.3 million on Thursday, August 26, 2021, at SSR International Airport. It was during a body search by MRA Customs on a passenger who arrived in Mauritius on Air Mauritius Flight MK015 from Paris. The passenger was intercepted by MRA Customs Anti-Narcotics (CANS) officers while she was leaving through the green channel. Her luggage was scanned and examined but nothing incriminating was found. A body search was then carried out on the passenger and two parcels suspected to contain Hashish were found in her shorts. Field tests on the content of the parcels were carried out and the results were positive for drugs.





e-PAYMENT OF TAXES

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HOW?

Download a
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from MRA website: www.mra.mu

Print a copy and
fill-in the required information.

Send a signed copy of the form to the
head office of the MRA,
Ehram Court, Port Louis.

For additional information, visit MRA website or
phone MRA helpdesk on 207 6000.

