
NOTICE TO EMPLOYERS

PAYE FOR THE MONTHS OF JULY & AUGUST 2018

Employers are hereby informed that PAYE deductions for the month of July 2018 should be effected on the basis of:

- (i) the current legislations at the tax rate of 15%; and
- (ii) the reliefs and deductions declared by the employee in his EDF for the income year ending 30 June 2018.

The new fiscal measures, relative to the application of PAYE, announced by the Honourable Minister of Finance and Economic Development in his budget speech, includes a tax rate of 10% for individuals deriving an annual net income not exceeding Rs 650,000 and new Income Exemption Threshold and Reliefs. Those measures will be applicable as from the date of proclamation of the Finance (Miscellaneous Provisions) Bill 2018.

Following which, the Mauritius Revenue Authority (MRA) will:

- (i) publish on its website, a circular letter to employers giving the details of the changes to the operation of PAYE; and
- (ii) make new EDF forms available to employers.

For the month of **August 2018**, employers may consider the reliefs and deductions claimed by an employee in his EDF for the income year ended 30 June 2018, unless the employee has submitted the new EDF and the employer has inserted the new reliefs and deductions in his payroll.

For any additional information, you may phone on **MRA's Hotline 207 6086** or call in person at the MRA Customer Service Centre, Ground Floor, Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis.

