

24 January 2018

**To: All employers**

**Dear Sir/Madam,**

**PAYMENT OF SPECIAL ALLOWANCE BY MRA**  
**CIRCULAR LETTER TO EMPLOYERS**

The MRA wishes to inform all employers that the payment of special allowance to supplement minimum wage as provided under the Additional Remuneration and Other Allowances Act 2017, will be effected as from the end of January 2018.

2. All full-time workers whose basic salary is less than Rs 9,000 are entitled to the allowance. The quantum of the allowance payable is the difference between Rs 9,000 and the basic salary of an employee, up to a maximum of Rs 860 for employees of export enterprises and Rs 500 for other employees.
3. The allowance is payable to both Mauritian and expatriate employees. It is to be noted that an employee who has been paid the allowance is not entitled to Negative Income Tax.
4. Employees do not need to make any application for the allowance. However, they should communicate their bank account details to the MRA through their employer before the end of January 2018 so that the MRA may credit the allowance to their respective bank account.
5. In order to enable the MRA to process the payment in a timely manner, employers are required to submit electronically by 29 January 2018, a statement in respect of all their employees who derive a basic salary not exceeding Rs 9,000, giving details of their NIC/NCID number, full name, bank details and basic salary for January 2018.
6. The MRA has made available on its website [www.mra.mu](http://www.mra.mu) facilities for employers to submit electronically the statement giving employees' details. To file the statement, employers should use their Employer Registration Number(ERN) as their user ID, and their password as already allocated by MRA for filing of monthly PAYE return.
7. The MRA strongly recommends employers to, henceforth, submit their monthly PAYE/NPF return immediately after having paid the salaries for a month so that MRA may effect payment of the allowance to employees before the end of the same month. It is to be noted the payment of the PAYE and NPS contributions may be scheduled for any date before the due date in the succeeding month.

We rely on your support and collaboration to implement this new Government measure promptly.

**Yours faithfully**



**D. Ramdin**  
**For Director-General**

*Commitment beyond Revenue*

Operational Services Department

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

T: +230 207 6000 • F: +230 207 6048 • H: +230 207 6010 • E: [Operationalservices@mra.mu](mailto:Operationalservices@mra.mu) • W: [www.mra.mu](http://www.mra.mu)

