

COMMUNIQUE

NOTICE TO EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS CSG / NSF / Training Levy

Employers are hereby informed that, following the introduction of the *Contribution Sociale Généralisée* (CSG), the deadline for the submission of the Monthly Contribution Return and payment of contributions for the month of **September 2020** is **Monday 30 November 2020**.

The Monthly Contribution Return includes contributions in respect of the following:

- 1. Contribution Sociale Généralisée (CSG)
- 2. National Savings Funds (NSF), and
- 3. Training Levy.

The deadline for the submission of the **Monthly Contribution Return** for any subsequent month is the end of the following month. Thus, the **Monthly Contribution Return and Payment** for the month of **October 2020** shall also be made by **30 November 2020** at latest.

The facility for the submission of the **Monthly Contribution Return** and payment of the contributions is available on MRA's website: <u>www.mra.mu</u> and through the Mauritius Network Services (MNS).

Employers are informed that the facility to file the **Joint PAYE/Contribution Return** for the month of September 2020, onwards, will continue to be available on MRA's website. Moreover, no penalty and interest will be applicable for late payment of PAYE for the month of September 2020 where the return is submitted and payment is made on or before **Monday 30 November 2020**.

Self-employed individuals are informed that they, also, are required to submit a **CSG Return**. The return for the month of **September 2020** and the payment of CSG should be made on or before **Monday 30 November 2020**. The necessary facility will be available on MRA's website as from **Monday 16 November 2020**.

For further information, employers/self-employed individuals may visit the MRA's website or phone the MRA helpdesk on **207 6000** during office hours.

MAURITIUS REVENUE AUTHORITY

26 October 2020

