

## SELF-EMPLOYED INDIVIDUALS INCOME TAX RETURN CONTRIBUTION SOCIALE GENERALISEE (CSG) RETURN

The Mauritius Revenue Authority (MRA) informs all Self-Employed Individuals that, irrespective of the quantum of income they derive, they are required to submit either an **Income Tax Return** or a **Simplified Income Tax Return**, as applicable.

For the month of July and August 2021, self-employed individuals are required to submit a CSG return to the MRA and at the same time, pay an amount of Rs 150 per month.

For the month of September 2021 and subsequent months, the provisions of the Social Contribution and Social Benefits Act 2021 will be applicable 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

The necessary facilities for the submission of the above returns and to effect the necessary payments are already available on the MRA website: [www.mra.mu](http://www.mra.mu)

For further information, kindly visit MRA website: [www.mra.mu](http://www.mra.mu), or phone MRA helpdesk on **207 6000** during working hours.

**MAURITIUS REVENUE AUTHORITY**

**13 October 2021**

