

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.

