

GOVERNMENT WAGE ASSISTANCE SCHEME (GWAS)

Extension for the Month of December 2020

The Mauritius Revenue Authority (MRA) informs the public that the Government Wage Assistance Scheme (GWAS) has been extended for the month of December 2020 to ensure that employees in the tourism sector are duly paid their basic salary.

The scheme is applicable to businesses which have the necessary licence or permit from the relevant authorities to operate the following activities in the tourism sector:

Tourism Sector

1. Hotels, guest houses, tourist residences and domains;
2. Tourist enterprises;
3. Pleasure crafts engaged in commercial nautical activities;
4. Travel agencies, tour operators, tourist guides or canvassers;
5. National airline including Air Mauritius Ltd and Airmate Ltd;
6. Businesses deriving at least 50% of their income from goods sold or services provided to persons engaged in tourism activities as listed at (a)(1) to (5) above*;
7. Restaurants, pubs, tables d'hôtes holding a tourist enterprise licence**;
8. Contract car businesses, contract bus businesses, event management companies**, and
9. Public Attractions, amusement parks, natural sites and museums**.

Note:

* ***A self-employed engaged in activities falling under item (6) above is entitled to GWAS only.***

** ***Items (7) to (9) are applicable to businesses whose turnover has fallen by more than 50% in December 2020 as compared to the corresponding turnover in December 2019. However, this condition does not apply to an enterprise which has been set up on or after 01 July 2019.***

The scheme covers both Mauritians and expatriate employees working in Mauritius. However, the scheme is **NOT** applicable to Ministries and Government Departments, Local Authorities, Statutory Bodies and Government Owned Companies and businesses in Rodrigues and other outer islands.

The Eligible Employers will benefit a financial assistance from the Government as per the table below:

For every employee with basic salary (Rs) in December 2020	Basis	Assistance per employee (Rs)
From 9,700 To 25,000	One Month Wage	From 9,700 To 25,000
From 25,000 To 50,000	Fixed Amount	25,000
Above 50,000	Nil	Nil

The quantum of assistance claimed should be based on the basic salary of the employees as normally declared by employers in their monthly NPS Contribution Returns.

In processing the applications under GWAS, the MRA will carry out internal checks to verify the correctness of claims. Thereafter, MRA will credit the approved amount to the employer's bank account used by him for payment of monthly NPS contribution.

Applications should be made through the MRA website: www.mra.mu.

For any additional information, applicants may phone the MRA helpdesk on: **207 6000** during office hours.

