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NEGATIVE

INCOME

TAX

2017



Negative Income Tax



The Negative Income Tax (NIT) is being implemented as from 01 July, 2017, and the payment of the allowances will be effected on a quarterly basis, upon application made to the Director-General of the MRA, on or before 31 October, 2017.

The Mauritius Revenue Authority (MRA) will administer the NIT and the allowance for the quarter July to September, 2017, will be paid to eligible employees by 30 November, 2017.



The NIT will provide financial support to approximately 150,000 employees in full-time employment and deriving earnings less than or equal to Rs. 9,900 monthly.

The allowance payable per month is as follows:

Individuals deriving the following earnings in a month	Monthly Allowance
Less than or equal to Rs 5000	Rs 1000
Between Rs 5001 and Rs 7000	Rs 800
Between Rs 7001 and Rs 9000	Rs 500
Between Rs 9001 and Rs 9750	Rs 250
Between Rs 9751 and Rs 9900	Rs 100

ELIGIBILITY CRITERIA

1. The applicant should be a Mauritian Citizen.
2. The applicant should be in full time employment, working 5 days a week, for at least 30 hours per week.
3. The applicant should be in continuous employment for the preceding 6 months.
4. In case of a couple, their aggregate net income, including dividend and interest, should not exceed Rs 390,000 in the current year.
5. Employee and employer are both up to date with their contributions to the NPF and the NSF.

APPLICATION

Eligible employees should apply online through MRA's Website, www.mra.mu, by providing the following information:

- NIC Number of applicant and spouse (if married),
- Employer's Registration Number (ERN) as shown on payslip or other documents, and
- Bank Account Number of applicant.

FREE INCOME TAX ASSISTANCE

The MRA is organising a Free Income Tax Assistance (FITA) campaign to better assist eligible employees to apply for the Negative Income Tax allowance, in 20 FITA Centres in Mauritius, during the following dates and time:

Saturday 14 and Sunday 15 October, Saturday 21 and Sunday 22 October and Saturday 28 and Sunday 29 October, 2017, from 08h30 to 16h00

- ▶ Click [here](#) for the list of FITA Centres
- ▶ Click [here](#) for an explanatory video on NIT
- ▶ Click [here](#) for additional practical information on NIT

One FITA centre is already operational in Rodrigues at the Clyderlex Building, Port-Mathurin, from 08h45 to 16h00 during week days, and from 09h30 to 12h00 on Saturdays, up to 31 October, 2017.



Individual Income Tax Filing Season 2017

In the context of the Income Tax Filing Season 2017, individual taxpayers were able to file their tax returns through the Mauritius Revenue Authority (MRA) Taxpayer Portal as from Thursday 24 August, 2017.



On Saturday 23 and Sunday 24 September, 2017, the MRA hosted 18 Free Income Tax Assistance (FITA) across the island to help taxpayers file their income tax returns and more than 10,500 taxpayers availed themselves of this service, which is now a popular landmark.

Taxpayers in Rodrigues also had recourse to the FITA to file their returns from Thursday 28 September, 2017 to Monday 02 October, 2017.



In line with its Green Strategy, the MRA promoted e-Filing to encourage taxpayers to file their income tax returns electronically. Last year, an unprecedented 99% of individual income tax returns were submitted online and this year the MRA expects to achieve same.

As at midnight on 16 October, 2017, 170047 (99%) individual income tax returns were submitted online.



3rd African Union Customs Expert Forum on Trade Facilitation

The African Union Commission (AUC), in collaboration with the Mauritius Revenue Authority (MRA), organised the 3rd African Union Customs Expert Forum on Trade Facilitation. The opening ceremony took place on Wednesday 20 September, 2017 at the Mauritius World Customs Organisation (WCO) Multilingual Regional Training Centre, Custom House, Mer Rouge.

The Director-General of the MRA, Mr. Sudhamo Lal, welcomed Mrs. T. Maphanga, Director, Trade and Industry at the AUC, and Mr. G. Konneh, Vice- Chair, AUC Sub-Committee of Directors General of Customs for the Opening Ceremony, in the presence of MRA Management Team and members of the press.

In his address the Director-General of the MRA highlighted that, since its inception, the MRA is at the forefront in terms of innovation and modernisation and the hosting of the 3rd African Union Customs Expert Forum on Trade Facilitation is testimony to it. Mrs Maphanga called for more concerted efforts among member states of the AU community in her speech.



For record, Mauritius was the first country to ratify the World Trade Organisation (WTO) Trade Facilitation Agreement and has implemented a series of trade facilitation initiatives, namely the Cargo Community System, the Electronic Certificate of Origin, the Single Window and Paperless Customs, to name a few.

The Customs Expert Forum on Trade Facilitation lasted 3 days and it regrouped more than 50 delegates from the African Continent. The aim of the forum was to debate the best practices in the field of trade facilitation.



Regional nCEN Workshop

The opening ceremony of the National Customs Enforcement Network (nCEN) Eastern Southern Africa Workshop was hosted at the Mauritius World Customs Organisation (WCO) Multilingual Regional Training Centre, Mer Rouge on Tuesday 26 September, 2017. The nCEN is a Customs enforcement tool developed by the WCO to allow proper capture of timely nominal information relating to customs offences namely drugs, IPR, tobacco, tax and duty evasion.



The nCEN Workshop is an annual event whereby countries of the ESA region share experiences with regards to future developments relating to nCEN and discuss avenues of collaboration between countries. Mauritius is the Regional nCEN Leader and it hosted the second nCEN ESA Workshop from Tuesday 26 to Thursday 28 September, 2017. Eighteen delegates participated in the Workshop, which was funded by the Finnish Government under the WCO ESA Project II.

Lesotho Revenue Authority Study Tour

Two delegates from the Lesotho Revenue Authority (LRA) conducted a study tour at the Mauritius Revenue Authority (MRA) on Monday 18 and Tuesday 19 September, 2017. Mr. S. Ranthocha, Senior Manager Tax Policy, Procedures and Law Interpretation and Ms. L. Khuele, Manager Rulings, Publication, Permits, Licensing and Exemptions at the LRA, paid a courtesy visit to the Director-General of the MRA, Mr. Sudhamo Lal, on Monday 18 September, 2017 in the presence of members of the MRA Management Team.

The aim of the tour at the MRA was to share the best practices in the handling of objections, rulings, Quality Management System and MRA e-Services.



During the debriefing session on Tuesday, the delegates were appreciative of the exchanges on the above and thanked the MRA for generously imparting the knowledge gathered during eleven years of operation.

Seizure of Drugs and Illicit Products

The Mauritius Revenue Authority (MRA) and the Anti-Drug and Smuggling Unit (ADSU) made major seizures during the month of September, namely the seizure of ammunitions, cigarettes and cocaine on Saturday 02 September, 2017, and the seizure of 3,200 cartridges of cigarettes on Thursday 07 September, 2017.



In early September, following the rummaging of a Taiwanese fishing vessel, 12 ammunitions and 12 cartridges of cigarettes were found on board.



On the same date, cocaine worth Rs. 685,000 was seized at the Parcel Post Office.



3,200 cartridges of cigarettes were seized by the Customs Anti-Narcotics Section (CANS) at the Port. The cartridges were concealed in wooden doors and were evaluated at Rs. 4 million. Two persons were arrested by MRA Customs.

The MRA reiterates its appeal to the public to report suspected drug cases anonymously to the MRA through the **MRA Stop Drug Platform** on www.mra.mu or by calling on the **Hotline 8958**.

St Matthews Annual Mass

The Mauritius Revenue Authority (MRA) celebrated the traditional St Matthews Mass on Thursday 21 September, 2017 at the St Louis Cathedral, Port Louis. The Mass is an annual event which is celebrated in remembrance of the Patron Saint of Customs and Tax Officials. The Director-General of the MRA, Mr. Sudhamo Lal, Père Gregoire, Pandit Mohabeer, members of the MRA Management Team and MRA staff were present for the ceremony which started at 09h30.



MRA Choral, which comprises staff members from Custom House and Eham Court, performed during the ceremony. Mr Sudhamo Lal also remitted a cheque to the Missionaries of Charity (Mère Teresa) of Roche Bois at the end of the ceremony, which ended with the distribution of refreshments at around 11h00.