

# **Income Tax (Financial Assistance for Payment of Special Allowance) Regulations 2025**

**GN 13/2025**

**Government Gazette of Mauritius No. 10 of 8 February 2025**

## **THE INCOME TAX ACT**

### **Regulations made by the Minister under sections 150EC and 161 of the Income Tax Act**

**1.** These regulations may be cited as the **Income Tax (Financial Assistance for Payment of Special Allowance) Regulations 2025**.

**2.** In these regulations -

"Act" means the Income Tax Act.

**3.** The categories of employers specified in section 150EC(2)(c) of the Act shall be -

- (a) charitable institutions;
- (b) non-government organisations registered with the National Social Inclusion Foundation;
- (c) registered religious bodies;
- (d) trade unions;
- (e) enterprises, other than export enterprises or SMEs having, for the year of assessment 2023-2024, a turnover not exceeding 750 million rupees and operating in the following sectors -
  - (i) business process outsourcing;
  - (ii) security services;
  - (iii) cleaning services; or
  - (iv) construction.
- (f) bus operators providing public transport;
- (g) light rail operators providing public transport.

**Amended by [\[GN No. 35 of 2025\]](#)**

**4.** For the purpose of regulation 3(a) and (b), no allowance shall be payable in respect of an eligible employee where the special allowance for that employee is funded by the Ministry of Social Integration, Social Security and National Solidarity or the National Social Inclusion Foundation.

**5.** An employer shall not, in a return submitted under section 150EC(7), include an employee specified in regulation 4.

Made by the Minister on 6 February 2025.