

GOVERNMENT WAGE ASSISTANCE SCHEME (GWAS)

Extension for the Month of January 2021

The Mauritius Revenue Authority (MRA) informs the public that the Government Wage Assistance Scheme (GWAS) has been extended for the month of January 2021 to ensure that employees in the tourism sector are duly paid their basic salary.

The scheme is applicable to businesses **in the island of Mauritius** which have the necessary licence or permit from the relevant authorities:

Tourism Sector

1. Hotels, guest houses, tourist residences and domaines;
2. Tourist enterprises except restaurants, pubs and tables d'hotes;
3. Pleasure crafts engaged in commercial nautical activities;
4. Travel agencies, tour operators, tourist guides or canvassers;
5. National airline, including Air Mauritius Limited 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. Handicraft businesses having employees;**
8. Companies dealing in baggage handling at the airport;**
9. Companies dealing with cargo handling at the airport;**

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 January 2021 as compared to the corresponding turnover in January 2020. 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.

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

For every employee with basic salary (Rs) in January 2021	Basis	Assistance per employee (Rs)
From 9,700 To 25,375	One Month Wage	From 9,700 To 25,375
From 25,375 To 50,375	Fixed Amount	25,375
Above 50,375	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 CSG 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 CSG.

MRA will, after submission of the CSG return for the month of January 2021, further verify the amount claimed and make adjustments accordingly.

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.

