

Guide on

Income Support to persons attaining 60 years as from 01 September 2025



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Introduction

Following changes brought to the National Pensions Act, the age at which a person is eligible for the Basic Retirement Pension (BRP) has been extended from 60 years to 65 years in a phased manner.

As from 1 September 2025, the eligibility age for BRP has been extended to 61 years and as from 1 September 2026, the eligibility age has been extended to 62 years. Persons reaching 60 years as from 1 September 2029 will be eligible for BRP as from the age 65.

The Government of the Republic of Mauritius has decided to provide, subject to applicable conditions based on income, a **monthly Income Support of Rs. 10,000** to those individuals who will no longer be eligible for the BRP with an additional equivalent amount, as bonus, payable in December.

The Mauritius Revenue Authority (MRA) has been entrusted with the responsibility of putting in place a system for the payment of the Income support to eligible persons.

Who is eligible for the income support?

- A person who reaches the age of 60 years on or after 1 September 2025;
- A person who is single and whose monthly net income does not exceed Rs. 10,000;
- A couple whose combined monthly income does not exceed Rs. 20,000.



Who is NOT eligible for the income support?

- Those reaching the age of 60 years as from 1 September 2025 and who are benefiting from the Basic Retirement Pension, Widow's Basic Pension or Invalid's Basic Pension will not be eligible for the Income Support.
- Individuals who do not meet the appropriate residence qualifications as per below:
 - a citizen who has resided in Mauritius for at least 12 years in aggregate since his/her 18th birthday;
 - a non-citizen who has resided in Mauritius for at least 15 years in aggregate since his/her 40th birthday, including 3 years immediately preceding the month for which the Income Support is applied for.
- An individual who is an inmate of a charitable institution who is in receipt of an inmate's allowance.
- An individual who is serving a term of imprisonment or detained in legal custody.
- An individual who is hospitalized at Government's cost for a period exceeding 3 months.
- An individual who is absent from Mauritius for more than 6 months in any 12-month period, except for medical treatment as authorized by the Ministry of health. Where a citizen is temporarily absent from Mauritius for a continuous period not exceeding 6 months, such absence shall be disregarded.

What are included in the monthly income of an individual?

The monthly income includes:

- Emoluments (net of exempt emoluments),
- Income from Business or Profession and other income but excluding exempt income,
- Lump sum payable on retirement,
- Retirement Allowance, Severance Allowance, and Disability Allowance provided by the Ministry of Social Integration, Social Security and National Solidarity.

In the case of a couple, monthly income of the spouse should also be included but would exclude exempt income for Income Tax purposes, Basic Retirement or Invalid's Basic Pension or Income Support of the spouse, Disability Allowance, Social Benefits, Lump Sum, Retirement Allowance and Severance Allowance.

What is the period during which the Income Support will be paid?

The Income Support is payable from the month in which the person reaches the age of 60 years up to the month immediately preceding that in which he becomes eligible for the BRP or Widow's Basic Pension or Invalid's Basic Pension.

- One year - those reaching the age of 60 years on 1 September 2025 to 31 August 2026;
- Two years - those reaching the age of 60 years on 1 September 2026 to 31 August 2027;
- Three years - those reaching the age of 60 years on 1 September 2027 to 31 August 2028;
- Four years - those reaching the age of 60 years on 1 September 2028 to 31 August 2029;
- Five years - those reaching the age of 60 years on 1 September 2029 onwards.

What should an individual do to start benefiting from the monthly income?

Eligible individuals will have to submit a one-time application by providing their monthly income after reaching the age of 60 years, to the best of their judgement, marital status and their bank account details, in good faith.

When will the payment be effected?

The income support will be credited directly to the bank account of eligible beneficiaries on the **first working day of every month**.



What happens if an individual has wrongly benefited from the Income Support?

- Where an individual is found to be not eligible for the Income support in a month in respect of which he/she has already been paid, the MRA may issue a claim to the individual to recover the amount paid. The individual will be required to pay the amount to the MRA within 28 days of the claim.
- In case of non-payment, the MRA shall recover the amount due using the powers for recovery of taxes as provided in the Mauritius Revenue Act.
- The MRA may also recoup the Income Support paid to a non-eligible individual from any future allowance payable to him should he be eligible.

What should an individual, who is benefiting from the Income Support do, following a change in status?

Where there has been a change in the circumstances of a beneficiary which may result in the beneficiary being no longer eligible for the income support, the beneficiary should notify the Director-General of such change not later than 14 days from its occurrence.

What if an individual DOES NOT receive his/her Income Support?

- He/she may **log in** and **view** the payment status on MRA website: www.mra.mu
- He/she may call MRA on **2076000** or send an email at fsu@mra.mu to enquire.



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