

In this issue...



July Issue

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Financial Support Schemes offered to the Tourism Sector



A workshop was organized by the Tourism Authority on 27 and 28 July 2020 at Hennessy Park Hotel in collaboration with the **Mauritius Revenue Authority (MRA)**, the **Mauritius Commercial Bank (MCB)**, the **State Bank of Mauritius (SBM)**, the **Development Bank of Mauritius (DBM)**, **SME Mauritius** and **Business Mauritius**.

Each partner presented the different schemes designed to offer financial support to the tourism and related sectors.

Mrs. Pratima Puholoo, Section Head, Operational Services Department at the MRA, presented two schemes namely the **Self-Employed Assistance Scheme (SEAS)** and the **Government Wage Assistance Scheme (GWAS)** which have been extended to the various operators of the tourism sector for the month of July 2020.



GOVERNMENT WAGE ASSISTANCE SCHEME



The extension of the Government Wage Assistance Scheme (GWAS) is applicable to businesses possessing the necessary licence/permit from the relevant authorities to operate in the tourism sector. It applies for hotels, guest houses, tourist residences, domains, tourist enterprises, pleasure crafts engaged in commercial nautical activities, travel agencies, tour operators, tourist guides or canvassers, national airline including Air Mauritius Ltd and Airmate Ltd, restaurants, pubs, tables d'hotes, contract cars, contract buses, event management companies, public attractions, amusement parks, natural sites and museums.

This scheme covers both Mauritians and expatriate employees working in the tourism sector. The quantum of assistance claimed is based on the basic salary of the employees as normally declared by employers in their monthly NPS Contribution Returns. After verifying the correctness of the claims, the approved amounts are credited in the employer's bank account used by him for payment of monthly NPS contribution.

SELF-EMPLOYED ASSISTANCE SCHEME



The Self-Employed Assistance Scheme (SEAS) is applicable to self-employed individuals in the tourism sector and who have the necessary licence/permit from the relevant authorities.

The applicant must be a self-employed or a tradesperson of Mauritian nationality aged above 18 years and who has been economically active for the last 3 months. Eligible self-employed individuals and tradespersons will receive a financial support of Rs 5,100 for the period 01 July 2020 to 31 July 2020. All payments will be credited to the applicants' bank account.

The extension of GWAS aims at preserving employment in the tourism sector during the period when hotels are not operational due to the closure of borders. SEAS is geared towards offering a financial assistance to workers in the informal sector, offering their services to the tourism industry, during this period of inactivity.

Drug Seizures by the Customs Anti-Narcotics Section (CANS) of the MRA

The Mauritius Revenue Authority (MRA) seized two packages suspected to contain Cannabis and Cannabis Resin, worth Rs 95,000, at the Parcel Post Office on Wednesday 01 July 2020. The two parcels were unclaimed and were thus examined.



Customs Anti-Narcotic sniffer dog, Cesar, reacted positively to the content.

One package, shipped from UK, was addressed to a shop in Rose Hill and was found to contain about 30g of cannabis resin in an aluminum foil. The other one came from Canada and was addressed to an individual residing at Tamarin. It was found to conceal about 7.5 kg of cannabis in the flap of a greeting card.

The case has been handed over to ADSU for inquiry.



Members of the public are reminded that they may report suspected drug cases/ illicit activities to the MRA through the MRA Stop Drug Platform: www.mra.mu or by calling on the **Hotline 8958**.



Return of Employees (Roe) & Annual Tax Deduction at Source (TDS) Return

Further to a communiqué issued by the MRA, employers and TDS payers are informed that the Return of Employees (ROE) and Annual TDS Return for the income year ended 30 June 2020 should be submitted electronically on or before 17 August 2020. The facilities for the submission of the returns are available on the MRA website: www.mra.mu

Employers and TDS Payers who have been submitting their monthly PAYE/TDS returns using the facilities available on the MRA website should submit their ROE/Annual TDS return through the same channel. Other Employers/TDS Payers should use the facility provided by the Mauritius Network Services Ltd (MNS).

While submitting their annual return, employers should include the details of ALL their employees and indicate whether PAYE has been withheld or not.



Employers and TDS Payers are required to give to each employee/Payee, on or before 17 August 2020, a Statement of Emoluments and Tax Deduction / Statement of income received.

Employers and TDS payers are reminded that the required documents submitted by the due date allow individual taxpayers to submit their annual income tax returns in a timely manner.

Contribution to COVID-19 Solidarity Fund

The COVID-19 Solidarity Fund was put in place to provide financial assistance during and in the aftermath of the COVID-19 pandemic. The Fund was established under the Finance and Audit (COVID-19 Solidarity Fund) Regulations 2020, and made under the Finance and Audit Act.

The Government of Mauritius made an appeal to the generosity of the population at large to contribute in the Fund so that the category of people the most affected by the pandemic can be taken care of.

Amendment was made in the Income Tax Act so that the amount contributed to the COVID-19 Solidarity Fund could be claimed as a tax relief.

Income Exemption Threshold (IET) for period 2020/21

An Income Exemption Threshold commonly known as the IET, provides reliefs for an individual who is resident in Mauritius.

Following the budget speech of Dr The Hon. Renganaden Padayachy, Minister of Finance, Economic Planning and Development in June 2020, the new Income Exemption Thresholds will be effective as from July 2020 for the financial year 2020/21.

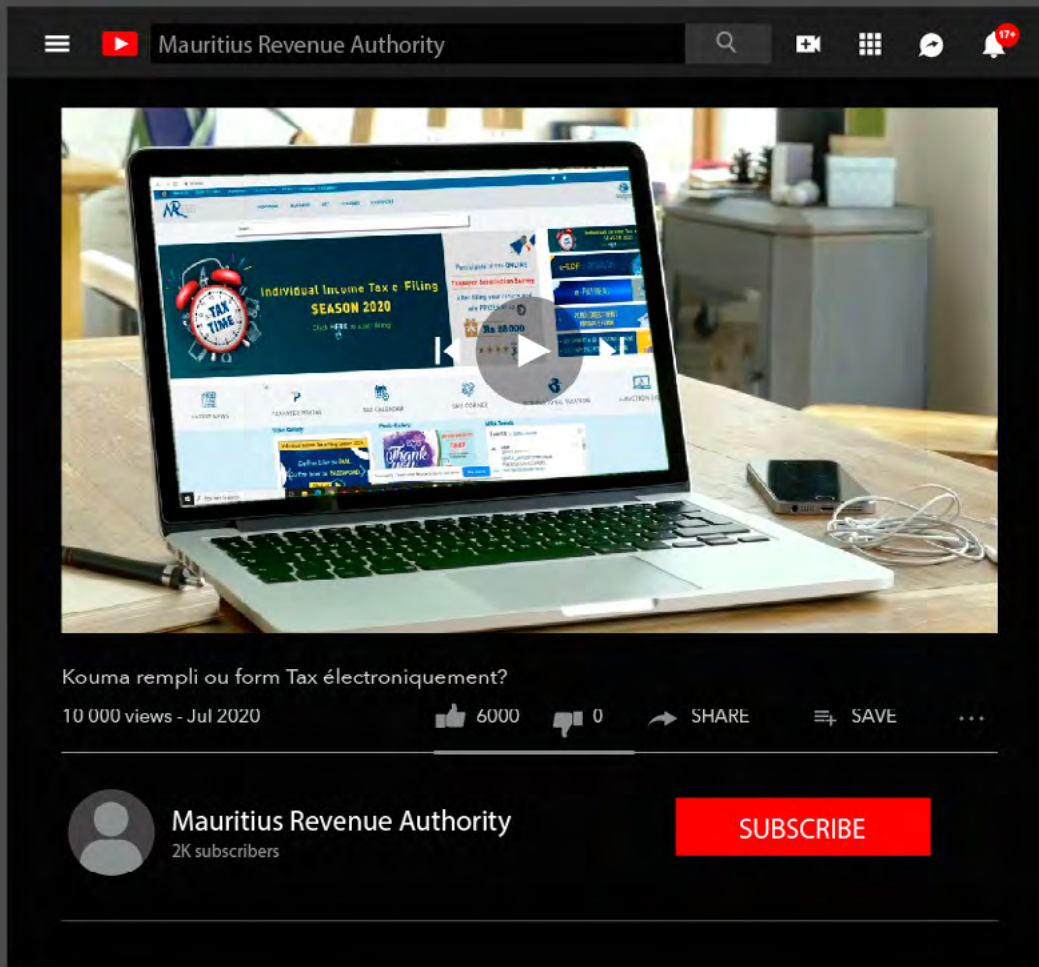
An individual is entitled to claim an income exemption threshold as per his/her respective category mentioned in the table below:

Category	From	To	Increase
	Rs	Rs	Rs
A. Individual with no dependent	310,000	325,000	15,000
B. Individual with one dependent	420,000	435,000	15,000
C. Individual with two dependents	500,000	515,000	15,000
D. Individual with three dependents	550,000	600,000	50,000
E. Individual with four or more dependents	600,000	680,000	80,000
Retired/disabled with no dependent	360,000	375,000	15,000
Retired/disabled with dependents	470,000	485,000	15,000



Employees will be allowed to submit their Employee Declaration Forms (EDF) for the year 20/21 with the new exemptions as from August 2020.

MRA YouTube channel



As part of the communication strategy of the MRA, the [MRA YouTube channel](#) was launched in 2014. Since then it has become an important communication platform which is used to post videos of specific taxation topics which are of interest to taxpayers. The Taxpayer Education & Communication Department (TECD) manages the channel and produces short videos on taxation.

For the month of July 2020, five videos were uploaded on the MRA YouTube channel. Out of which, two videos were aired by the MBC and were reproduced on the MRA YouTube Channel. The other three videos were produced by TECD.

The video on Self-Employed Assistance Scheme (SEAS) was produced and aired in May 2020 which received more than 13000 views. This has enormously helped self-employed individuals to apply for the financial assistance by simply viewing the step by step video.

The MRA encourages the public in general to view the latest videos available on the MRA website by logging on www.mra.mu and clicking on the video gallery. The complete list of the MRA videos is available through the YouTube icon on the MRA website.



e-PAYMENT OF TAXES

Services redefined

Register yourself for the
DIRECT DEBIT facility

HOW?

Download a
PLACH DIRECT DEBIT MANDATE form
from MRA website: www.mra.mu

Print a copy and
fill-in the required information.

Send a signed copy of the form to the
head office of the MRA,
Ehram Court, Port Louis.

For additional information, visit MRA website or
phone MRA helpdesk on 207 6000.

