

NEGATIVE INCOME TAX

The Negative Income Tax system introduced by the Government in its budget 2017/18 is effective as from **1st July 2017**.

The Mauritius Revenue Authority (MRA) wishes to inform the public that the allowance for the quarter July to September 2017, will be paid to eligible employees by 30 November 2017, upon application made to the Director-General of the MRA, on or before 31 October 2017.

The allowance payable per month is as follows:

Individual 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

- The applicant should be a Mauritian Citizen.
- The applicant should be in full time employment, working 5 days a week, for at least 30 hours per week.
- The applicant should be in continuous employment for the preceding 6 months.
- In case of a couple, their aggregate net income, including dividend and interest, should not exceed Rs 390,000 in the current year.
- 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**, as from 9 October, 2017, 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.

The MRA shall provide assistance to applicants in filling the registration forms at FITA Centres, from 08h30 to 16h00, during the following weekends:

Saturday 14 and Sunday 15 October, 2017

Saturday 21 and Sunday 22 October, 2017

Saturday 28 and Sunday 29 October, 2017

The list of FITA centres will be communicated shortly.

For any additional information regarding Negative Income Tax, consult MRA's website or call on MRA's hotline **207 6010**, or visit us at MRA's Head Office, Eham Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis.