



## **PAYMENT OF SPECIAL ALLOWANCE**

All employees and employers are informed that the Mauritius Revenue Authority (MRA) will effect payment of the **Special Allowance** under the Additional Remuneration and Other Allowances Act as a supplement to minimum wage as from the end of January 2018.

All full time workers earning a monthly basic salary not exceeding Rs 9000 are entitled to the Special Allowance.

The quantum of the allowance payable is the difference between Rs 9000 and the basic salary of an employee, subject to a maximum of Rs 860 for employees of export enterprises and Rs 500 for other employees.

Employees should communicate their bank account details to the MRA through their employers before the end of January 2018 so that the MRA may credit the allowance to their respective bank accounts.

Employers are required to submit electronically to the MRA, by **29<sup>th</sup> January 2018** at latest, details in respect of all their employees who derive a monthly basic salary of less than Rs 9000. The facility to submit the employees' details electronically is available on MRA's website: **www.mra.mu**.

## MAURITIUS REVENUE AUTHORITY

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