

29 July 2024

To All Employers

**PERSONAL INCOME TAX - PAYE
INCOME YEAR 01 JULY 2024 TO 30 JUNE 2025**

1. Changes to Deductions, reliefs and allowances

Employers are informed of the following changes in the operation of Personal Income Tax system. These changes are applicable as from the income year commencing on 01 July 2024.

- **Deduction for dependent**

An individual, having a dependent who is attending a fee-paying private primary or secondary school registered under the Education Act, shall in addition to the deduction he is entitled to, be eligible to deduct an additional amount of the fees paid or Rs 60,000, whichever is the lower.

- **Deduction for carer**

An individual who employs one or more carers to take care of his father, mother, grandfather or grandmother shall be entitled to deduct from his net income the wages paid to the carer/s up to a maximum of Rs 30,000.

In order to be entitled to the deduction, the individual is required to pay the contributions payable under the Social Contribution and Benefits Act 2021 and the National Savings Fund Act on the basic salary or wage of the carer/s.

- **Donation to approved charitable institutions**

The maximum deduction to which an individual is entitled has been increased from Rs 50,000 to Rs 100,000.

The donation is required to be made through electronic means.

2. Other reliefs, deductions and allowances.

All other reliefs, deductions and allowances have remained unchanged.

3. Tax Rates

The tax rates applicable, for the income year commencing on 01 July 2024, to individuals remain unchanged and are as shown in table 1 below –

Table 1

Chargeable Income (Rs)	Rate of Income Tax	Chargeable Income (Rs)	Rate of Income Tax
First Rs 390,000	0%	Next Rs 300,000	12%
Next Rs 40,000	2%	Next Rs 300,000	14%
Next Rs 40,000	4%	Next Rs 400,000	16%
Next Rs 60,000	6%	Next Rs 500,000	18%
Next Rs 60,000	8%	On the remainder	20%
Next Rs 300,000	10%		

Commitment beyond Revenue

Operational Services Department

Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port-Louis, Mauritius

T: +230 207 6000 • F: +230 207 6048 • E: OperationalServices@mra.mu • W: www.mra.mu



The monthly chargeable income brackets on which the different tax rates are applicable are as shown in Table 2 below –

Table 2

Chargeable Income (Rs)	Rate of Income Tax	Chargeable Income (Rs)	Rate of Income Tax
First Rs 30,000	0%	Next Rs 23,077	12%
Next Rs 3,077	2%	Next Rs 23,0770	14%
Next Rs 3,077	4%	Next Rs 30,769	16%
Next Rs 4,615	6%	Next Rs 38,462	18%
Next Rs 4,615	8%	On the remainder	20%
Next Rs 23,077	10%		

For the purposes of applying PAYE on a cumulative basis, the different monthly chargeable income brackets shall be calculated on a cumulative basis by reference to the month for which PAYE is calculated.

3. Exempt employee

No PAYE is required to be deducted from the monthly emoluments of an employee where such emoluments do not exceed Rs 30,000 except where the emoluments constitute of fees payable to a company director or a member of a Board, Council, Commission, Committee of a statutory body. In such case, PAYE is applicable at the rate of 15% unless the director or board member makes a request to the person responsible for the payment of the emoluments for PAYE to be withheld at the rate of 20%.

4. Employee not submitting an EDF

Where an individual who derives emoluments exceeding Rs 30,000 in a month has not submitted an EDF, the employer or the person responsible for the payment of the emoluments is required to deduct tax under PAYE at the flat rate of 15% unless the individual makes a request for income tax to be withheld at the rate of 20%.

Where an individual who derives emoluments **NOT** exceeding Rs 30,000 in a month has not submitted an EDF, he may make a request for income tax to be withheld, at his option, at the rate of 15 or 20%.

5. Employee Declaration Form (EDF)

Electronic EDF for the income year 2024/2025 is available on MRA website www.mra.mu

Employers are requested to kindly inform their employees accordingly and to invite them to submit their EDFs electronically. Where an EDF has been submitted for the income year 2024/2025, employers should, as from the month of August 2024, take into consideration the reliefs, deductions and allowances claimed by the employees in their EDFs to calculate the amount of PAYE to be withheld.

For the purpose of applying PAYE for month of August 2024, where an employee has not yet submitted his EDF, the employer is required take into consideration the reliefs, deductions and allowances claimed by the employees in their EDFs for the previous income year.

6. Return of Employees (ROE)

ALL employers are required to submit a ROE electronically, on or before **16 August 2024**, and include in the ROE the details of **ALL their employees**. The necessary facility is available on the MRA website www.mra.mu.

Employers submitting their monthly PAYE return using the system made available by the Mauritius Network Services (MNS) should submit their ROE through that system. Other employers should submit their ROE through the system made available by MRA on its website.

Employers of household employees are not required to submit a ROE in respect of the employees in their domestic service.

7. Statement of Emoluments and Tax Deduction (SOE)

ALL Employers are required to give, on or before 16 August 2024, a **SOE** to all their employees. The template of the **SOE** is available on the MRA website.

8. Monthly PAYE return

Employers are reminded that they are required to include the details of all their employees in their monthly PAYE return whether or not PAYE has been withheld.

9. Employers of household employees

Employers of household employees are reminded that they are required to submit a Social Contribution (CSG) Return and pay the Contribution in respect of the employees in their domestic service. Those who have not submitted a monthly Social Contribution (CSG) return may opt to submit the return and pay the Social Contribution on an annual basis. The deadline for the submission of the Social Contribution (CSG) return and for the payment of the Contribution for the months July 2023 to June 2024 is 31 July 2024.

10. National Savings Fund (NSF)

NSF ceiling

The ceiling of basic wage or salary for NSF has been revised with effect from 01 July 2024 as shown below in Table 3:

Table 3

Pay Period	Minimum Wage (Rs)		Maximum Wage (Rs)
	For Private Household employees (only)	Employees in other sectors	For all employees
Daily	96	151	980
Weekly	575	905	5,879
Fortnightly	1,149	1,809	11,758
Half Monthly	1,245	1,960	12,738
Monthly	2,490	3,920	25,475

Commitment beyond Revenue



11. HRDC Training Levy

Every employer is required to pay levy at the rate of 1.5 % of the total basic wage or salary of its employees other than a household worker.

For any additional information, please visit MRA website or phone on our hotline **207 6000**.



N M Oozeer
Director
Operational Services Department