

To All Employers

4 July 2022

Monthly PAYE Return

Employers are hereby informed that the Mauritius Revenue Authority (MRA) has been assigned the responsibility for the payment of the monthly Social Contribution (CSG) Income Allowance of Rs 1,000. The allowance is payable to employees where Emoluments, excluding exempt emoluments and statutory end-of-year bonus, derived in a month does not exceed Rs 50,000.

Consequently a new template is required to be used for the submission of the monthly PAYE return as from the month of June 2022. The amended specifications and Excel template for the monthly PAYE return are available on the MRA website. Employers are requested to make necessary changes in their Payroll system to cater for the new template.

Employers are also informed that the changes announced in the Budget Speech 2022/2023 will be enacted through the Finance (Miscellaneous Provisions) Act 2022. Thereafter, MRA will issue a new circular letter to employers to inform them of the changes, including the arrangements for the submission of the Employee Declaration Form (EDF) by employees.

For the months of July and August 2022, employers may operate the PAYE system on the basis of EDF submitted by employees for the income year 2021/2022.

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



N M Oozeer
Director
Operational Services Department

Commitment beyond Revenue