

## COVID-19: Tax Measures in Mauritius - Part II

Further to our [Tax Alert dated 23 March 2020](#) on the tax measures announced by the Regulatory authorities to mitigate the impact of the national lockdown in Mauritius on businesses, we wish to share a status update as follows:



### Extension of the Government Wage Assistance Scheme (GWAS) and the Self-Employed Assistance Scheme (SEAS)

The GWAS has been extended up to 30 April 2020 and will cover salary for the month of April 2020. This is eligible for employees drawing a monthly basic wage of up to MUR 50,000 subject to a cap of MUR 25,000 of assistance per employee. To be eligible for the extended GWAS, a fresh application must be made on the website of the Mauritius Revenue Authority ("MRA").

Under the SEAS, self-employed individuals were entitled to receive an amount of MUR 5,100 for the one month period, 16 March 2020 to 15 April 2020. For the fortnight 16 April 2020 to 30 April 2020, an additional amount of MUR 2,550 will be paid to the self-employed individuals. No fresh application is required for the SEAS.

Read more [here](#).



### Mauritius Revenue Authority – No penalty and interest for late filing

The MRA issued a communique on 20 March 2020 stating that taxpayers who are unable to submit returns or effect payment of tax due to the lockdown will not be charged any penalty or interest for late submission or payment. A second communique was issued by the MRA on 1 April 2020 providing some clarity. Read more [here](#).



### Contribution/Donation made to the COVID-19 Solidarity Fund

The Government had set up a COVID-19 Solidarity Fund to provide support to the population and the community at large who are affected by the COVID-19 pandemic. With a view to embolden the public and enterprises to donate/contribute to the Fund, the Government will allow them to deduct the amount donated/contributed from their taxable income. This is subject to the legislation being enacted. Read more [here](#).

Separately, the interest rate on advances (to impacted economic operators) initially capped by the Bank of Mauritius at the fixed rate of 2.5% per annum, has been further reduced to 1.5% per annum. Read more [here](#).

Feel free to contact us if you wish to discuss further.

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This document is based on our interpretation of the current income tax law and international tax principles. These principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

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