

*Government Notice No. 49 of 2021*

**THE INCOME TAX ACT**

**Regulations made by the Minister under sections 150B and 150C of the Income Tax Act**

1. These regulations may be cited as the Income Tax (Amendment No. 2) Regulations 2021.
2. In these regulations –  
“principal regulations” means the Income Tax Regulations 1996.
3. Regulation 23MA of the principal regulations is amended, in the heading, by deleting the words “**other subsequent month**” and replacing them by the words “**other subsequent months to employees in the tourism sector**”.
4. Regulation 23MB of the principal regulations is amended, in the heading, by deleting the words “other subsequent month” and replacing them by the words “other subsequent months to self-employed individuals engaged in an activity in the tourism sector”.
5. The principal regulations are amended by inserting, after regulation 23MB, the following new regulations –

**23MC. Payment of allowance under Wage Assistance Scheme for month of March 2021 and any other subsequent month to employees other than in tourism sector**

- (1) In this regulation –  
“additional remuneration 2021” means the additional remuneration payable under the Workers’ Rights (Additional Remuneration) (2021) Regulations 2021;

“eligible employee” –

- (a) means an employee employed on a part-time or full-time basis –
    - (i) (A) by an employer deriving gross income from business;
    - (B) by a charitable institution approved by the Director-General or registered under the Registration of Associations Act, charitable trust or charitable foundation; or
    - (C) by such other category of employer as the Minister may determine; and
  - (ii) whose basic salary or wage, inclusive of additional remuneration 2021, for the month of March 2021 or such other month as the Minister may determine, does not exceed 50,375 rupees; but
- (b) does not include –
- (i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;
  - (ii) an employee employed on a part-time or full-time basis by an employer engaged in an activity in the tourism sector specified in Sub-part B of Part I of the Twelfth Schedule;

(iii) an employee employed by such category of employer as the Minister may determine; or

(iv) such category of employees as the Minister may determine;

“export enterprise” has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

“SME” means a small or medium enterprise –

(a) whose turnover, in the case of a company, for the accounting year ended in the year 2020; or

(b) whose turnover, in any other case, for the year ended 30 June 2020,

did not exceed 50 million rupees.

(2) For the purpose of section 150B(2)(e) of the Act, the Director-General shall, in respect of every eligible employee, pay to his employer –

(a) for the month of March 2021, an allowance equivalent to 50 per cent of the basic salary or wage of an employee, inclusive of additional remuneration 2021;

(b) in addition to the amount payable under subparagraph (a), where the employee is employed on a full time-basis, an additional amount of –

(i) 187 rupees per eligible employee of an SME which is not an export enterprise;

(ii) 117 rupees per eligible employee of an SME which is an export enterprise;

(c) such other allowance, and for such other month, and for such categories of employers or employees, as the Minister may determine.

(3) The amount referred to in paragraph (2)(b)(i) and (ii) represent the amount that would have otherwise been refunded to an SME under the financial support granted by the Government to pay additional remuneration 2021.

(4) The maximum allowance payable under paragraph (2) in respect of every eligible employee shall, for the month of March 2021, be –

(a) 12,688 rupees, where that employee is an employee other than an employee referred to in subparagraphs (b), (c) and (d);

(b) 12,618 rupees, where that employee is an employee of an export enterprise;

(c) 12,875 rupees, where that employee is an employee of an SME which is not an export enterprise;

(d) 12,735 rupees, where that employee is an employee of an export enterprise which is an SME.

(5) Where an eligible employee –

(a) is a citizen of Mauritius;

(b) is employed in an export enterprise;

- (c) is employed on a full-time basis; and
- (d) whose basic salary or wage as declared by his employer in the return submitted under section 30B of the National Pensions Act does not exceed 9,235 rupees,

the allowance payable under paragraph (2) shall be calculated on the basis of 9,235 rupees.

(6) The provisions of section 150B(4), (5)(a) and (9) to (13) of the Act shall, in respect of paragraph (2), apply to the payment of allowance for the month of March 2021.

(7) This regulation shall apply with such modifications and adaptations as may be necessary to enable the Director-General to pay the allowance under the Wage Assistance Scheme for such other subsequent month as the Minister may determine.

**23MD. Payment of allowance under Self-Employed Assistance Scheme for month of March 2021 and any other subsequent month to self-employed individuals engaged in an activity other than in tourism sector**

(1) In this regulation –

“passive income” means income derived from rent, dividends, interests and such other income as the Minister may determine;

“self-employed” –

(a) means an individual –

- (i) who is a citizen of Mauritius and is resident in Mauritius;

- (ii) who is above the age of 18;
  - (iii) who is not employed, as at 1 March 2021, by any employer, whether on a full-time or part-time basis; and
  - (iv) who has been in business on his own account or is a tradesperson carrying out activities such as mason, cabinet maker, plumber, hairdresser, artist or other similar activities for a period of at least 3 months prior to 10 March 2021; but
- (b) does not include –
- (i) an individual who derives exclusively passive income;
  - (ii) an individual engaged in an activity specified in –
    - (A) items 1 to 4 and 6 to 13 of Sub-part B of Part 1 of the Twelfth Schedule; or
    - (B) Part II of the Thirteenth Schedule;
  - (iii) an individual who was not carrying out any income earning activity prior to 10 March 2021;

- (iv) an individual who falls under such category as the Minister may determine.

(2) For the purpose of section 150C(2)(d) of the Act, the Director-General shall, subject to other provisions of that section, pay to every self-employed –

- (a) an allowance of 2,644 rupees for the month of March 2021;
- (b) such other allowance, for such other period, and to such other category of self-employed, as the Minister may determine.

(3) The provisions of section 150C(3), (4), (5)(a) and (6) to (10) of the Act shall, in respect of paragraph (2), apply to the payment of allowance for the month of March 2021.

(4) The Director-General may pay the allowance payable under paragraph (2) on the basis of the information provided by a self-employed under an application made in respect of a previous month and any other information available to him.

(5) This regulation shall apply with such modifications and adaptations as may be necessary to enable the Director-General to pay the allowance under the Self-Employed Assistance Scheme for such other subsequent month as the Minister may determine.

Made by the Minister on 16 March 2021.