

COVID-19: Tax Measures in Mauritius.

On Thursday 19 March 2020, in the wake of the COVID-19 outbreak, the Government of the Republic of Mauritius announced a national lockdown for a period of two weeks, effective as from 20 March 2020 06.00 am.

In the midst of this unprecedented crisis, KPMG is committed to maintaining its service lines open with the help of its work at home policy. Regulatory authorities have also announced measures to mitigate the impact the lockdown would have on businesses.



Mauritius Revenue Authority – Wage Assistance Scheme

The Government of Mauritius announced a Wage Scheme Assistance on 23 March 2020. Where companies in the private sector are adversely affected by COVID-19, an application can be made to the Mauritius Revenue Authority (“**MRA**”) for financial support.

Under this scheme, companies will be entitled to receive in respect to its wage bill for the month of March 2020, an amount equivalent to 15 days’ basic wage bill for all of its employees drawing a monthly basic wage of up to MUR 50,000 subject to a cap of MUR 12,500 of assistance per employee. Read more [here](#).



Mauritius Revenue Authority – No penalty and interest for late filing

The MRA has 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. No cut-off date has as of yet been communicated on this grace period.

The head-office of the MRA is closed to the public. However, queries may still be emailed to the MRA as a team of MRA officers are working from home to maintain their services.

Facilities for the electronic submission of tax returns and electronic payment of tax remain available on the MRA website. Read more [here](#).



Promoting work-from-home policy & tax credits for companies affected by the COVID-19

With a view to promote working from home, the Government introduced a tax reduction scheme in 2018 which gives employers a double tax deduction in respect of emoluments payable to its staff who work from home and a 5% tax credit on the acquisition of information technology system. These measures are transitional and apply only for the period 01 July 2018 to 30 June 2020.

Companies affected by the COVID-19 will also be eligible for certain tax deduction when acquiring plant and machinery during the period 01 March 2020 to 30 June 2020. Read more [here](#).



Mauritius Revenue Authority – Customs

The core services of MRA Customs are operational in Mauritius and Rodrigues, with a skeleton staff, in order to enable the clearance of goods and outgoing passengers.

Facilities for the electronic submission of Customs Declarations, including electronic payment of duties and taxes, remain available on the Customs Management System.

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

Contact us

Wasoudeo Balloo
Partner, Head of Tax

T: (+230) 406 9891

E: wballoo@kpmg.mu

Pechal Chundydyal
Manager, Tax

T: (+230) 406 9845

E: pchundydyal@kpmg.mu

Kevin Mees
Manager, Tax

T: (+230) 406 9768

E: kmees1@kpmg.mu

Joshita Lutchoomun
Manager, Tax

T: (+230) 406 9850

E: jlutchoomun@kpmg.mu

kpmg.com/socialmedia



[Privacy](#) | [Legal](#)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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.

© 2020 KPMG Tax Services Ltd, a Mauritian limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.