

THE CONTRIBUTION SOCIALE GÉNÉRALISÉE – BRIEFING NOTE

14 SEPTEMBER 2020

This note does not cover every aspect of the topic with which it deals. It does not represent legal or other advice.

By virtue of amendments brought to the National Pensions Act through the Finance (Miscellaneous Provisions) Act 2020, no contribution is payable to the National Pensions Fund after August 2020. Instead, the *Contribution Sociale Généralisée* (“CSG”) becomes payable to the MRA as provided in the *Contribution Sociale Généralisée* Regulations 2020 and summarised below. The CSG collected by the MRA is credited to the Consolidated Fund. The benefit payable to participants from the Consolidated Fund in respect of CSG paid has not yet been prescribed.

	Employees*			Self-Employed	Both employee and self-employed
	Basic salary ≤ 50k	Basic salary > 50k	Domestic workers: basic salary ≤ 3k		
Employee’s monthly contribution (deductible by employer)	1.5% of basic salary	3% of basic salary	None	MUR 150	Both applicable contribution as employee and self-employed + contribution by employer.
Employer’s monthly contribution	3% of basic salary	6% of basic salary	3% of basic salary		
Submission of monthly return and payment to MRA	<ul style="list-style-type: none"> For contribution in respect of September 2020 – payment and submission of return by end of November 2020 Thereafter, payment and submission of return by end of the following month (e.g. contribution in respect of October 2020 must be paid to MRA by end of November 2020), except that: <ul style="list-style-type: none"> Payment/return for May in any year to be made 2 days before end of June Payment/return for Nov in any year to be made 2 days before end of Dec 				
Submission of annual return and payment to MRA (instead of monthly)	N/A	N/A	N/A	End of month following end of financial year	N/A

*Employees include non-citizens, employees above retirement age, atypical workers, executive directors, amongst others.

The following persons are exempted from the application of the CSG:

- (i) a non-citizen employed by an export manufacturing enterprise who has resided in Mauritius for a continuous period of at least 2 years;
- (ii) a non-citizen who is employed by a foreign contractor engaged in the implementation of a project which is funded by a foreign State up to not less than 50% of the estimated project value, from grant or concessional financing, as the Minister may determine;
- (iii) a person taking part in a training scheme set up by the Government or under a joint public-private initiative with a view to facilitating the placement of jobseekers in gainful employment;
- (iv) a non-executive director of a company;
- (v) a person under a contract of apprenticeship regulated under the MITD Act.

For specific advice, please get in touch with a member of our team.



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