

GOVERNMENT WAGE ASSISTANCE SCHEME (GWAS) FURTHER CLARIFICATIONS

With a view to assisting businesses in making applications for GWAS, the Mauritius Revenue Authority (MRA) wishes to bring the following clarifications to their attention:

1. All businesses willing to avail themselves of the support under GWAS should fill in an **application form**.
2. All applications received are being processed, and disbursement of funds will be made on a first come first served basis.
3. The GWAS is for businesses only and, therefore, employers in the category of Private Household and NGOs may not avail of the scheme.
4. The quantum of assistance claimed should be based on the basic salary of the employees as normally declared by employers in their monthly NPS Contribution Returns.
5. In processing the applications under GWAS, the MRA will carry out internal checks to verify the correctness of claims. The verification will be based on previous NPS returns filed by a business to ascertain the number of employees and their basic salaries.
6. After internal verification, MRA will credit the approved amount to the employer's bank account used by him for payment of monthly NPS contribution. Any adjustment to that amount will be made once normal work resumes after curfew.
7. A self-employed, for example a hairdresser, will be entitled to GWAS only in respect of employees for whom he has been paying monthly NPS contributions.
8. Businesses having trainees or staff on placement will be entitled to the GWAS if NPS contributions are being made in their favour.

