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**Negative Income Tax (NIT)**

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***Click here to apply for NIT***

**What is NIT?**

Negative Income Tax (NIT) is a system where, instead of paying taxes, individuals earning below a certain amount receive financial support from government. The Negative Income Tax system, introduced by the Government in its budget 2017/18, is effective as from 1<sup>st</sup> July 2017.

**Am I eligible for NIT?**
**Eligibility for Negative Income Tax**

- The applicant should be a Mauritian Citizen;
- The applicant's basic salary should be less than or equal to Rs 9,900 per month, provided that his total earnings (excluding travelling) in that month, does not exceed Rs 20,000;
- In case of a couple, the net income of the applicant's spouse should not exceed Rs 390,000 in the year;
- The applicant should work for a minimum of 24 hours in a week, over at least 3 days; and
- The applicant's employer has paid contributions on his behalf to National Pension Fund (NPF) and the National Saving Fund (NSF) in respect of the month for which NIT is being claimed.

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Negative Income Tax (NIT) is a system where, instead of paying taxes, individuals earning below a certain amount, receive financial support from government. The Negative Income Tax system, introduced by the Government in its budget 2017/18, is effective as from 1st July 2017.

**NIC of Applicant : \***

(National Identity Card Number)

**Quarter : \***

Quarter Ended 30 September 2017 ▼

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### Registration of Negative Income Tax Allowance - conditions

#### Eligibility for Negative Income Tax

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- iii. In case of a couple, the net income of the applicant's spouse should not exceed Rs 390,000 in the year;
- iv. The applicant should work for a minimum of 24 hours in a week, over at least 3 days; and
- v. The applicant's employer has paid contributions on his behalf to National Pension Fund (NPF) and the National Saving Fund (NSF) in respect of the month for which NIT is being claimed.

Applicant's profile

Income

Declaration

## PERSONAL INFORMATION

[Click to read note 3](#)

Surname \*

Other Name(s) \*

National Identity Card No.

K2012530100482

Marital Status \*

Select...



## ADDRESS

## Correspondence Address

House/Appt No.

Street \*

Locality

Mauritius Postal Region \*

Select...



Village/Town \*

Postal code

Country \*

MU - Mauritius



## CONTACT DETAILS