

# Budget Brief 2024-2025





# Forward

*Budget 2024-2025, the last to be presented during this present mandate, is a continuation of Government's philosophy to promote greater equity and social justice and improving the quality of life of one and all, in particular, vulnerable families, workers, children, youth and women, the elderly and disabled.*

*The Budget rests on 3 key pillars. First, enabling a vibrant economy to create more opportunities for growth and employment; second, prioritising the climate agenda for a sustainable Mauritius; and third, enhancing the social protection and wellbeing of those most in need, ensuring they are able to meet their basic needs and reducing inequalities.*

*The host of social protection measures announced in the Budget 2024-2025 amounts to almost Rs85 billion, representing around 36% of total expenditure. This is to be financed largely through taxation and social contributions.*

*It is noteworthy that some programmes such as the Overseas Treatment Scheme, Grant for Antenatal Care and Allocation Égalité des Chances, amongst others, are expected be funded in part from NSIF funds.*

*The Budget opens up greater opportunities for NGOs to raise funds from individuals and corporates thanks to provisions increasing tax deductions for donations.*

*Finally, a long-awaited measure to recognise the role played by NGOs and social workers, is the creation of a National Council of Social Work, providing a legal framework to promote and regulate social work education and practice.*

*This Brief highlights the main social protection measures announced in the Budget 2024-2025.*

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# The Elderly and Disabled





# Basic Pensions

- All basic pensions increased by Rs500 as from 1 July 2024 and Rs1,000 as from 1 January 2025
- Basic Invalidity Pension raised from Rs13,500 to Rs14,000 as from 1 July 2024 and Rs15,000 as from 1 January 2025
- New rates of the Basic Retirement Pension are as follows.

Age Group	Current Rate (Rs)	Rate (Rs) 1 July 2024	Rate (Rs) 1 January 2025
60 - 64	13,500	14,000	15,000
65 - 74	14,500	15,000	16,000
75 - 89	16,000	16,500	17,500
90 - 99	23,710	24,210	25,210
100 and above	28,710	29,210	30,210

## Allowances

- Increases in other monthly allowances are as follows.

Monthly Allowances	Current Rate (Rs)	New Rate (Rs)
Rent allowance to beneficiaries of basic pensions living alone	2,286	3,500
Inmate's allowance for retirees in charitable institutions	830	1,500
Guardian's allowance for persons taking responsibility of orphans	1,100	2,000
Incontinence allowance	1,800	2,500

## Other Measures

- Recruitment of carers for the elderly facilitated:
  - An individual will be allowed to deduct Rs 30,000 for the employment of a carer to cater for his parents or grandparents
  - An individual having reached the age of 60 years, may benefit from a permit to recruit a foreign carer
- Exemption of income tax on the lump sum received upon retirement increased from Rs 2.5 million to Rs 3 million
- Refund of taxi fares to all students attending integrated units and special education needs resource and development centres
- Provision of duty-free concession on a motor vehicle for parents of all children aged below 18 years of age with a disability
- Persons with disabilities will be further supported to integrate the workplace through an increase in the period of placement from 6 months to one year
- To increase the participation of disabled persons in the labour force, the Prime à l'Emploi will be made available to those willing to work on a part-time basis. Government will contribute Rs7,500 monthly to their salaries for 20 hours of work.

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# Children and Youth

## Children

- Monthly Child allowance for children aged 0-3 years increased by 25% from Rs2,000 to Rs2,500
- Monthly Child allowance provided to retirees, widows and disabled individuals having dependent children increased from Rs 2,000 to Rs 2,500, irrespective of the number of children
- Introduction of an additional monthly allowance of Rs 3,000 for disabled children of less than 18 years
- Introduction of a School allowance of Rs 2,000 monthly to all children aged 3 years up to 10 years
- Monthly Multiple Birth allowance increased from Rs 3,272 to Rs 5,000. Household income ceiling to qualify for the allowance is being raised from Rs 390,000 to Rs 500,000
- Parents having children in full-time education in fee-paying private schools will be eligible to an income tax deduction of up to Rs 60,000 per child per annum





## Youth

- Eligibility age of the cancer scheme extended to young adults up to the age of 25 years for treatment in the best foreign and local cancer centres and fully financed by the Government
- The maximum amount of Rs1 million under the Overseas Treatment Scheme removed for patients up to the age of 25 years suffering from other severe medical conditions
- Free distribution of sanitary towels to all girls from Grade 6 to Grade 13 as from the 1st January 2025
- A National Strategy for Adolescent Health focusing, amongst others, on enhancing psychosocial skills, promoting healthy lifestyle, sexual, emotional and reproductive health, and prevention of addictions and teenage pregnancies will be developed
- Full subsidy on SC and HSC examination fees for those who have either not obtained their 5 credits or not passed the SC or HSC
- Free monthly data package for youth aged 18 to 25 years of age to benefit from free internet
- Introduction of a zero percent loan by the DBM on IT equipment for those aged 18 to 25 years old







# Workers and Self-Employed



## CSG Income Allowance

- CSG Income allowance for 310,000 employees and self-employed increased.

Income Range (Rs)	Monthly CSG Income Allowance (Rs)
< 20,000	3,000
< 25,000	2,500
< 30,000	2,000
< 50,000	1,500

## Revenu Minimum Garanti

- The *Revenu Minimum Garanti* is being increased to Rs 20,000 such that all individuals in full-time employment will earn no less than Rs 20,000 as from the 1st of July 2024

A 3D rendering of a neighborhood with many grey houses and one red house. The houses are simple, blocky models with gabled roofs, scattered across a light grey, reflective surface. The red house is located in the center-right of the image, standing out from the rest. In the top-left corner, there is a short yellow horizontal line above the word "Households" in a white, sans-serif font.

# Households



## **SRM**

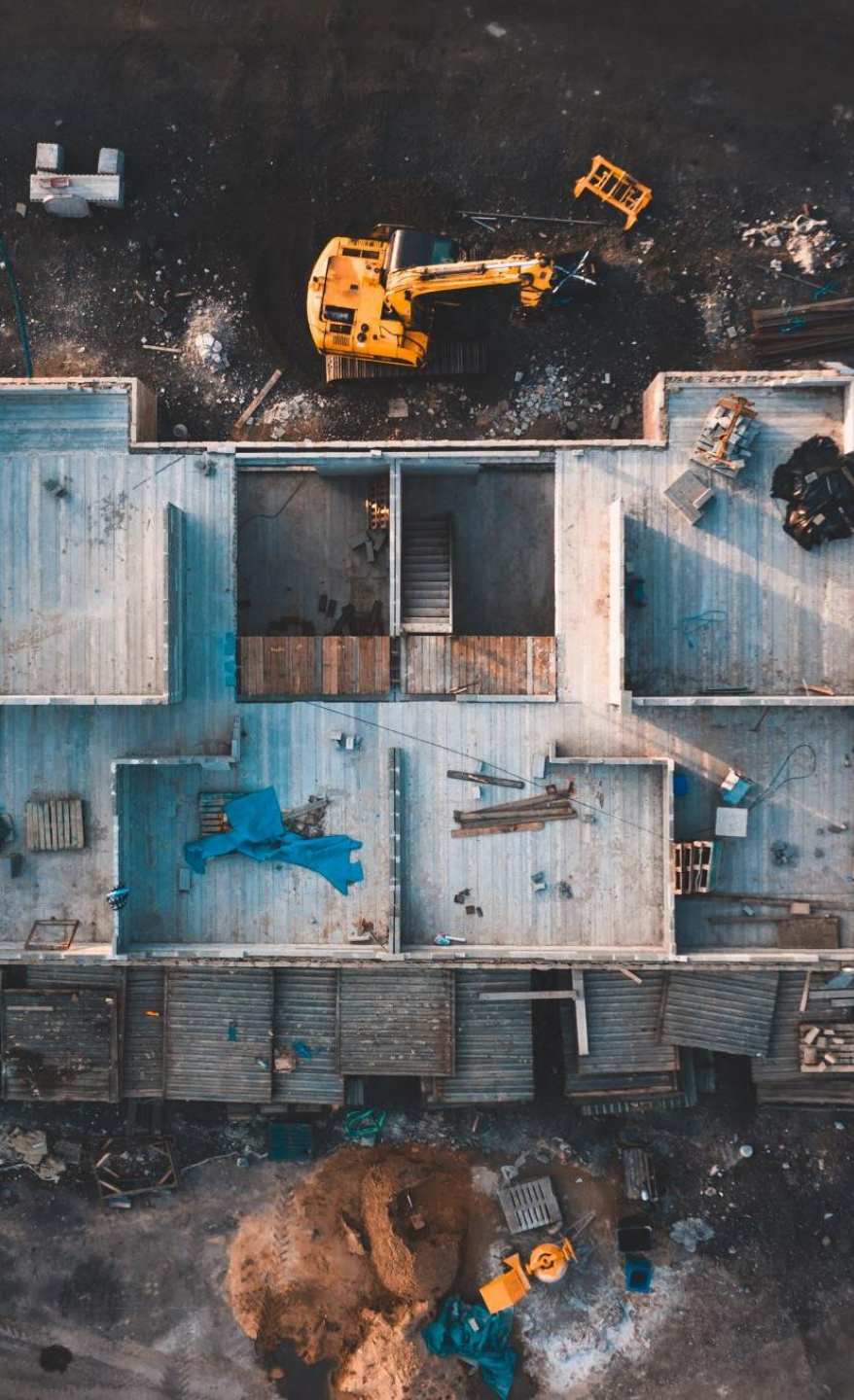
- The minimum monthly subsistence allowance increased to Rs 1,500
- Overall, social assistance cash benefits paid to 7,000 SRM families (27,600 beneficiaries), including subsistence allowance and educational support, to increase from Rs594 million to Rs659.9 million
- Rs1 million provided to improve access to employment opportunities by SRM beneficiaries through enhanced skills, job placements, and training
- Rs43 million provided for upgrading and construction of housing units through the NEF
- Provision of spectacles to all SRM beneficiaries

## **Allocation Égalité des Chances**

Introduction of a monthly income allowance of Rs2,000, *Allocation Égalité des Chances*, for households earning less than Rs 20,000 monthly

## **Basic Pensions**

Basic Widows Pension and Basic Orphans Pension raised to Rs14,000 as from 1 July 2024 and to Rs 15,000 as from 1 January 2025



## Housing

- Construction of 8,000 housing units by NSLD completed by June 2025
- NHDC to construct 546 new social housing units
- Monthly income eligibility criteria for casting of roof slab grant scheme and purchases of building materials scheme is being increased from Rs 30,000 to Rs 40,000
- Provision under the Home Ownership Scheme of a 5 percent refund on the cost of the purchase of a property, up to a maximum of Rs 500,000
- Provision of a 5 percent refund, under the Home Loan Scheme, on a home loan amount, up to a maximum of Rs 500,000

## Maternal Health

- Expecting mothers to receive a grant of Rs 3,000 when they complete the 6 mandatory medical checkups
- Introduction of a Maternity allowance of Rs2,000 monthly for nine months for the mother, as from the third trimester of pregnancy

## Overseas Treatment Scheme

- The monthly household income eligibility increased from Rs 150,000 to Rs 200,000
- The grant limit increased from Rs1 million to Rs1.3 million.



## **Work-life Balance**

- Increase from 14 weeks to 16 weeks for maternity leaves and from 1 week to 4 weeks for paternity leaves
- For mothers who have given birth to twins or triplets or multiple births, or to a premature baby, a special 2-week additional maternity leave will be provided
- Companies investing in corporate nurseries shall benefit from a tax credit of 25 percent on the cost

## **Consumer Protection**

- Decrease in the price of a 12 kg cylinder of cooking gas from Rs240 to Rs190
- Rs4.9 billion is being provided as subsidies on the price of LPG, flour, rice and bread

## **Domestic Violence**

- Introduction of a Survivor Support Scheme with a one-off financial assistance of Rs 5,000 to help victims of domestic violence



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# NGOs and Social Work







## **Donations**

- Provision of triple deduction for companies donating to NGOs involved in the combat against drug abuse, gender-based violence, poverty alleviation and protection of animals
- Income tax deduction increased from Rs50,000 to Rs100,000 for individuals donating to NGOs and charitable institutions
- NGOs will be provided with duty free facilities for the purchase of ambulances

## **Assistance to SEN Schools**

- Increase in the provision for assistance to SEN schools by 10 percent to Rs 330 million

## **Drug Rehabilitation**

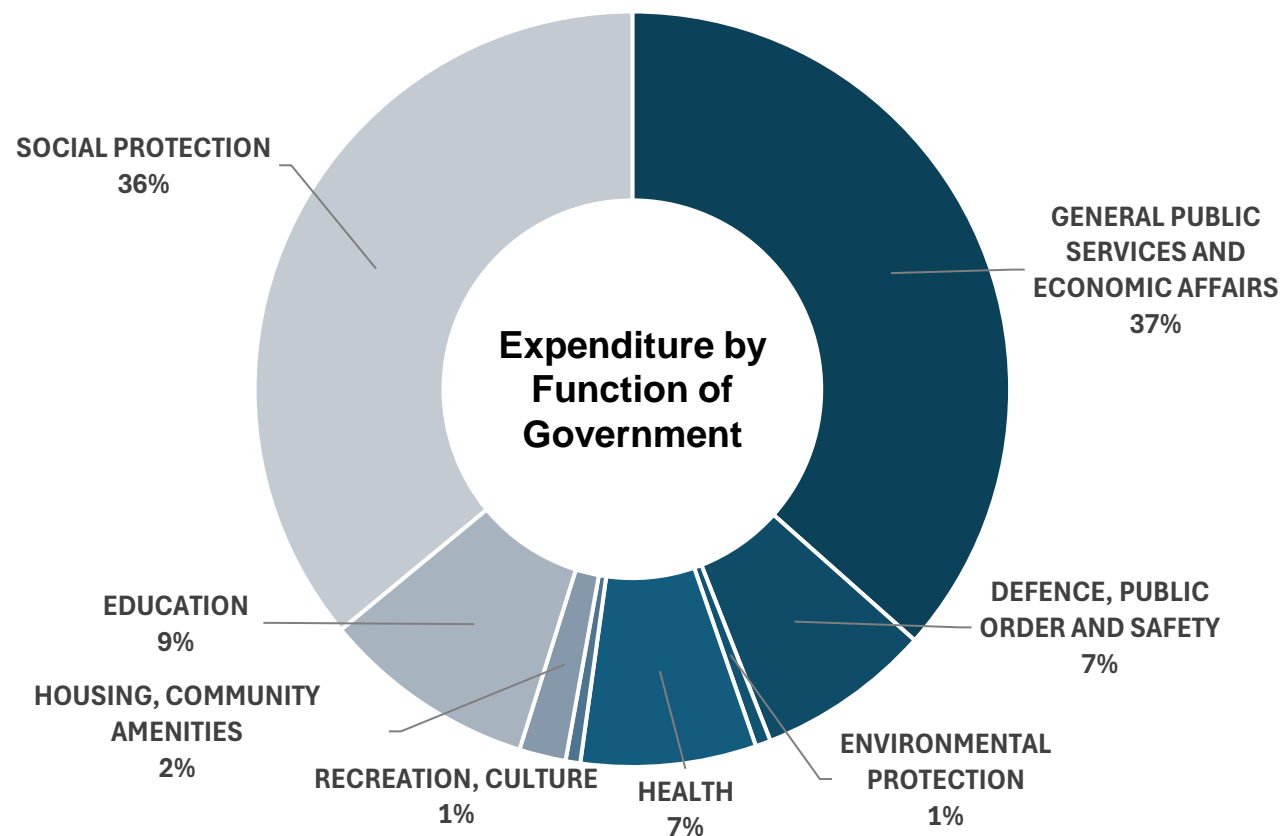
- Rehabilitation programmes by Government as well as NGOs to be enhanced and a standard national rehabilitation framework designed

## **Council of Social Work**

- To recognise the role played by NGOs and social workers, the National Council of Social Work will be set up to provide a legal framework to promote and regulate social work education and practice.

## Key Estimates for the financial year 2024/25

Economic Growth	7 %
Government Revenue (Rs billion)	210.5
<i>of which Tax Receipts</i>	86.8%
Government Expenditure (Rs billion)	237.3
<i>of which Social Protection</i>	35.8%
Budget deficit (% of GDP)	3.4%
Public debt (% of GDP)	71.1%





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