

# Tax Alert

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## Tax Amnesty Scheme

Be (tax) smart by taking advantage of the tax amnesty scheme renewed as per the Mauritius Finance Act 2023. Under this scheme, taxpayers have the opportunity to resolve any outstanding tax issues, regularise tax affairs and move forward with a clean slate. By embracing this initiative, taxpayers would showcase a proactive step towards fiscal responsibility and eliminate any risks posed by non-compliance.

This scheme provides for full waiver of penalties and interests on all tax arrears outstanding as at **2 June 2023**, under an assessment issued or a return submitted on or before **2 June 2023** under the Income Tax Act, the VAT Act or the Gambling Regulatory Authority Act. To be eligible,

- The application for the waiver must be made to the MRA on or before 03 January 2024; and
- tax arrears must be fully paid on or before 01 April 2024.

Tax Amnesty Scheme is also applicable to taxpayers having assessments pending on **2 June 2023** before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council.

### How can KPMG assist?

- Remediate your tax position to a fully compliant status.
- Assist you in making an application under the tax amnesty scheme with the MRA .



Please reach out to our team to learn more about this opportunity.

## Contact us



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This document is based on our interpretation of the current tax laws and international tax principles. These laws and 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.

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