KPMG

Tax Alert

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Contributions & Tax Arrears Settlement Scheme ("CTASS")

Seize the opportunity to regularize your tax affairs through the renewed Tax Amnesty Scheme under the Mauritius Finance Act 2024. This year, the amnesty has been extended to include Contributions arrears (NPF/NSF/TrainingLevy/CSG).

Below is a summary of key features of tax & contributions arrears covered.

	Tax Arrears	Contributions Arrears		
	Arrears outstanding as at 30 June 2024 under assessments issued or returns submitted			
Legislations being covered	Income Tax Act, VAT Act and Gambling Regulatory Authority Act	Social Contribution & Social Benefits Act 2021	Human Resource Development Act	National Pensions Fund Act and National Savings Fund Act
Waiver	100% waiver of penalties and interest		100% waiver of any surcharges	75% waiver of any surcharges
Deadlines	Application for CTASS to be made by 31 March 2025			
	All arrears to be settled by 26 June 2025			

The Tax Amnesty Scheme is also applicable to taxpayers having assessments pending as at **30 June 2024** before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council. The taxpayers are eligible to the scheme, but need to withdraw their case before these institutions.

How can KPMG assist?

- We can assist you in bringing your tax affairs up to date and ensure compliance with tax regulations.
- We can help you submit an application under CTASS with the MRA electronically and follow up with MRA until completion.

Contact us

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