

Tax Alert

Issue 86 | September 2024



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



Wasoudeo Balloo
Partner, Head of Tax

T: (+230) 406 9891

E: wballoo@kpmg.mu



Joshita Lutchoomun
Senior Manager, Tax

T: (+230) 5833 8346

E: jlutchoomun@kpmg.mu



[Privacy](#) | [Legal](#)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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.

© 2024 KPMG Tax Services Ltd, a Mauritian limited liability company and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.