

QDMTT Tax Alert

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MRA Communique – QDMTT Notification Platform Now Open

On 29 October 2025, the Mauritius Revenue Authority (MRA) issued a [communique](#) informing taxpayers that the Qualified Domestic Minimum Top-Up Tax (QDMTT) notification platform is now open. The communique also announced that the deadline for notifications to the MRA, that are already due, have been extended to 30 November 2025.

01 What is QDMTT and which entities are impacted?

The aim of Pillar Two is to ensure a global minimum corporate income tax rate of 15% for in-scope Multinational Enterprise (MNE) Groups. In very simple terms, this is achieved by determining the combined Effective Tax Rate (ETR) of all the constituent entities located in a specific jurisdiction, comparing the resulting blended rate to the minimum rate, and establishing a Top-up-Tax where the 15% minimum is not achieved.

In Mauritius, this Top-up-Tax is implemented through the QDMTT. The QDMTT applies to Mauritian entities that form part of an MNE Group whose annual consolidated revenue meets the EUR 750 million threshold in at least two of the four years preceding the tested fiscal year.

02 Notification & Filing Requirements

For in-scope MNEs, each resident company must notify the MRA, annually, of the identity of the designated person resident in Mauritius who will be responsible for filing the QDMTT return. This notification must be made **within six months** of the end of the fiscal year of the ultimate parent entity (UPE).

The designated person must file the QDMTT return and pay the QDMTT **within 15 months** after the fiscal year-end of the UPE.

Note: “Fiscal year” refers to the accounting period for which the UPE of the MNE group prepares its consolidated financial statements.

03 Effective Date of the QDMTT

In Mauritius, the QDMTT is applicable for the year of assessment commencing 1 July 2025 and every subsequent year of assessment. This means the QDMTT applies to a Mauritian entity whose UPE’s fiscal year ends **on or after 1 January 2025**.

Example: A Mauritius company is part of an in-scope MNE whose UPE has a 31 March 2025 year-end. The notification to the MRA is due by 30 September 2025, but this deadline has been extended to 30 November 2025, and the QDMTT return and payment must be completed by 30 June 2026.

How can KPMG support you?

Although the QDMTT was introduced in the Finance Act 2025, certain details including the formula for computing QDMTT, the definition of covered persons, and other administrative requirements are still awaited, although we expect this to be aligned with the OECD Model Rules.

Clients are encouraged to proactively assess whether they are impacted by QDMTT and understand the implications of the additional tax. KPMG's global, integrated team offers tailored assistance including:

- Determining QDMTT scope and impact on the group
- Analysing potential exposure and tax liabilities
- Conducting data gap analyses and impact assessments
- Auditing tax readiness and preparing disclosures
- Developing bespoke implementation plans for ongoing compliance

KPMG BEPS 2.0 Automation Tool ("KBAT")

KPMG has developed a tool to evaluate, monitor, compile, analyse, report, and comply with your Pillar 2 obligations. Kindly follow this [link](#) for a video on who is impacted by global minimum tax and on the features of this tool.



If you have any questions, feel free to contact us.



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