



## Tax Amnesty Schemes

Seize the opportunity to regularise your tax affairs through the renewed as well as newly introduced Tax Amnesty Schemes under the Mauritius Finance Act 2025.

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

	Tax Arrears Settlement Scheme	Voluntary Disclosure Settlement Scheme	Tax Dispute Settlement Scheme
Eligibility	<ul style="list-style-type: none"> <li>Arrears and contributions outstanding as at 30 June 2025 under assessments issued or returns submitted</li> </ul>	<ul style="list-style-type: none"> <li>Income Tax: Income for the Year of Assessment 2024/25 and prior years.</li> <li>VAT: Taxable supplies for the taxable period ended 30 April 2025 and prior periods.</li> <li>Assessments issued after 05 June 2025 where objections, representations, or appeals are still pending as at 31 March 2026.</li> </ul>	<ul style="list-style-type: none"> <li>Proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council pending as at 05 June 2025</li> </ul>
Legislations being covered	<ul style="list-style-type: none"> <li>Income Tax Act</li> <li>VAT Act</li> <li>Social Contribution &amp; Social Benefits Act 2021</li> <li>Gambling Regulatory Authority Act</li> </ul>	<ul style="list-style-type: none"> <li>Income Tax Act</li> <li>VAT Act</li> </ul>	<ul style="list-style-type: none"> <li>Income Tax Act</li> <li>VAT Act</li> <li>Gambling Regulatory Authority Act</li> </ul>
Waiver	100% waiver of penalties, interest and surcharges		
Application to be made by	01 December 2025	31 March 2026	31 December 2025
Payment of arrears / taxes to be made by	31 March 2026		

## 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 the applicable Tax Amnesty Scheme with the MRA electronically and follow up with MRA until completion.



## 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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