KPMG

DMTT Alert

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MRA Communique – Extension of deadline for submission of Domestic Minimum Top-up Tax ("DMTT") Return

The Mauritius Revenue Authority ("MRA") has issued a communique informing taxpayers of the extension of the due date for submission of the DMTT Return and payment of the DMTT.

In Mauritius, the DMTT applies to a Mauritian entity whose Ultimate Parent Entity ("UPE")'s fiscal year ends **on or after 01 January 2025.** The DMTT return and payment of the DMTT must be made by a designated person in Mauritius **within 15 months** after the fiscal year-end of the UPE.

The applicable Income Tax (Qualified Domestic Minimum Top-up Tax) Regulations 2026 ("Regulations") are yet to be promulgated.

Filing and Payment Deadline

The due date for submission of the DMTT Return and payment of DMTT will be **one month after the promulgation of the Regulations** where the DMTT returns and payment of DMTT are:

- Already due; or
- Not yet due and will fall due before one month from the date of promulgation of the Regulations.

Penalties and interests will not apply for filings and payments made on or before the extended due date.

For more details on the entities impacted by the DMTT, the notification and filing requirements in Mauritius, please refer to our previous tax alert issued in October 2025.

How can KPMG support you?

Although the DMTT was introduced in the Finance Act 2025, certain details including the formula for computing DMTT, 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 DMTT and understand the implications of the additional tax. KPMG's global, integrated team offers tailored assistance including:

- Determining DMTT 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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