

CONTRIBUTIONS & TAX ARREARS SETTLEMENT SCHEME (CTASS) 2024

The Mauritius Revenue Authority (MRA) informs the public that the **Tax Arrears Settlement Scheme** has been renewed for the **financial year 2024/2025** and extended to the **Contributions arrears (NPF/NSF/Training Levy/CSG)**.

Where contributions or tax arrears are outstanding as at 30 June 2024, under an assessment issued or a return submitted under the –

- (i) Income Tax Act;
- (ii) VAT Act;
- (iii) Gambling Regulatory Authority Act;
- (iv) Social Contribution and Social Benefits Act; or
- (v) the Human Resource Development Act,

any penalty, interest or surcharge included in the arrears will be fully waived, provided that an application for the waiver is made to the MRA on or before 31 March 2025 and the arrears are fully paid on or before 26 June 2025.

Where contributions arrears outstanding as at 30 June 2024 consist of contribution and surcharges payable under the National Pensions Fund Act or the National Savings Fund Act, 75 % of any surcharge included in the arrears will be waived, provided that –

- (i) an application for the waiver is made to the MRA on or before 31 March 2025; and
- (ii) the full amount of the contribution arrears and 25% of the surcharge payable are paid on or before 26 June 2025.

The facilities to make an application for the waiver of penalties, interests and surcharges are available on the MRA website www.mra.mu

Taxpayers or employers having assessments pending as at 30 June 2024 before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council, and who wish to take advantage of the scheme, may do so by withdrawing the case before these institutions.

The scheme is not applicable to any person -

- (i) who has been convicted of an offence on or after 01 July 2012;
- (ii) against whom there are any pending or contemplated civil or criminal proceedings; or
- (iii) who is the subject matter of an enquiry

relating to –

- drug trafficking under the Dangerous Drugs Act;
- arms trafficking,
- an offence related to terrorism under the Prevention of Terrorism Act;
- money laundering under the Financial Intelligence and Anti Money Laundering Act;
- a corruption offence under the Prevention of Corruption Act; or
- An offence under the Financial Crimes Commission Act.

For further information, kindly visit the MRA website: www.mra.mu or phone MRA helpdesk on 207 6000 during working hours.