

ECONOMIC OPERATORS INSISTING ON CASH PAYMENTS

It has come to the attention of the Mauritius Revenue Authority (MRA) that several economic operators, including (amongst others) professionals such as law practitioners, medical practitioners, accountants and educators providing private tuition, are insisting on cash payments from the Public.

Economic operators are hereby informed that they are required to record and declare the whole amount of their income for income tax purposes and supplies for VAT purposes, as applicable, irrespective of whether payment was made in cash or otherwise.

Whilst acceptance of cash payments below the permitted statutory threshold is not illegal, it is unlawful to omit cash transactions from records required to be maintained and declarations required to be made under revenue laws.

Any person deliberately omitting to record and declare any taxable income, VAT supplies or committing any other form of under-declaration under a revenue law shall commit an offence and shall be liable to criminal proceedings.

The public is encouraged to make payments electronically/digitally through the use of credit/debit cards, electronic wallets or internet/mobile banking as far as possible and to always request a receipt whenever a payment is made. This practice promotes transparency and supports tax compliance.

The public is also encouraged to report to MRA, any case where an economic operator is not issuing a receipt and insisting on cash payment. For that purpose, MRA has put in place a complaints management system, accessible on its website: www.mra.mu through the link [Complaint](#) to report such cases.

MRA remains committed to safeguarding public revenue and ensuring a fair and equitable tax system.

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