MAURITIUS REVENUE AUTHORITY

COMMUNIQUE

Domestic Minimum Top-up Tax (DMT tax)

Submission of returns and payment of DMT tax

The DMT tax is applicable as from the year of assessment commencing on 01 July 2025 and applies to a resident company forming part of an in-scope multinational enterprise group (MNE) (see section 1 of DMT tax Guidelines) having fiscal year ending on or after **1 January 2025**.

The Income Tax Act requires a designated person to file the DMT tax return not later than 15 months from the end of the fiscal year and at the same time pay any tax payable in accordance with the DMT tax return.

In this context, the Mauritius Revenue Authority (MRA) informs stakeholders that, where the due date for submission of DMT tax returns and payment of tax falls during the period **01 April 2026 to 29 June 2026**, the due date has been extended to **30 June 2026**.

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

MAURITIUS REVENUE AUTHORITY

24 April 2026

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