

FAIR SHARE CONTRIBUTION (FSC)- COMPANIES

The Mauritius Revenue Authority (MRA) informs companies, that following changes brought to the Value Added Tax Act, companies having supplies exceeding MUR 24 million or that are required to be registered under the VAT Act and **having a chargeable income exceeding MUR 24 million** in an accounting year shall be liable to the **Fair Share Contribution(FSC)** in respect of income derived from 1 July 2025 to 30 June 2028.

The rates applicable are:

Tax Rates	Rate of Fair Share Contribution
Company subject to income tax at the rate of 3%	2% of its chargeable income
Company subject to income tax at the rate of 15%	5% of its chargeable income
Bank	5% of its chargeable income

Moreover, Banks will be subject to an additional FSC of **2.5%** on their chargeable income arising from transactions with residents, other than from a global business entity.

Every company liable to FSC shall submit an electronic FSC statement and pay the corresponding contribution within the following deadlines:

Quarter	Due date of submission of statement and payment of contribution
First 3 quarters	Within 3 months from the end of the month in which the respective quarter ends
Fourth quarter	Within 6 months from the end of the month in which the accounting year ends

Accordingly, companies having **chargeable income exceeding MUR 24 million** for the **Year of Assessment 2024/2025** will have to submit their first FSC statement as per table below.

Companies Having Closing Date Of Accounts	1st FSC Statement Relate to period	Quarter	Due Date
January	May 2025 to July 2025	Q2	31 October 2025
February	June 2025 to August 2025	Q3	30 November 2025
March	July 2025 to September 2025	Q4	29 December 2025
April	May 2025 to July 2025	Q1	31 October 2025
May	June 2025 to August 2025	Q2	30 November 2025
June	July 2025 to 30 September 2025	Q3	29 December 2025
July	August 2024 to July 2025 & August 2025 to October 2025	Q4 Q1	02 February 2026
August	September 2024 to August 2025& September 2025 to November 2025	Q4 Q1	02 March 2026
September	October 2024 to September 2025 & October 2025 to December 2025	Q4 Q1	31 March 2026
October	May 2025 to July 2025	Q3	31 October 2025
November	June 2025 to August 2025	Q3	30 November 2025
December	July 2025 to September 2025	Q3	29 December 2025

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

MAURITIUS REVENUE AUTHORITY

31 October 2025