COMMUNIQUE

Domestic Minimum Top-up Tax (DMT Tax)

Submission of Returns and Payment of DMT Tax

The Mauritius Revenue Authority (MRA) informed in-scope multinational enterprise groups (MNE groups), through a communiqué dated 13 July 2026, of the extension of the deadline for the submission of DMT Tax returns pending the promulgation of the Income Tax (Qualified Domestic Minimum Top-up Tax) Regulations 2026 (the "Regulations").

MRA wishes to inform all stakeholders that the Regulations have been proclaimed on 8 August 2026.

Accordingly, MNE groups having fiscal year ending **on 1 January 2025 up to fiscal year ending on 31 May 2025** are required to submit their DMT Tax return **on or before 7 September 2026** and at the same time pay any tax payable in accordance with that return.

MNE groups having fiscal year ending **after 31 May 2025** are required to submit their DMT Tax return **not later than 15 months from the end of that fiscal year** and at the same time pay any tax payable in accordance with that return.

Penalties and interest will **not** apply where the DMT Tax returns are submitted and payment of tax is effected on or before the due date specified above.

The electronic facility for submission of the DMT Tax return and payment of DMT Tax is available on the MRA's website: www.mra.mu.

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

MAURITIUS REVENUE AUTHORITY **18 August 2026**

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