

COMMUNIQUE

TAX ARREARS SETTLEMENT SCHEME (TASS)

The Mauritius Revenue Authority (MRA) hereby informs the public that the **Tax Arrears Settlement Scheme (TASS)**, which provides for full waiver of penalties and interests on all tax arrears due, has been renewed.

Where tax arrears, outstanding as at 7 June 2022, under an assessment issued or a return submitted on or before 7 June 2022 under the Income Tax Act, the VAT Act or the Gambling Regulatory Authority Act, are fully paid on or before 31 March 2023, any penalty and interest included in the tax arrears will be fully waived, provided that an application for the waiver is made to the MRA on or before **31 December 2022**.

Taxpayers having assessments pending on 7 June 2022 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; or a corruption offence under the Prevention of Corruption Act.

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

MAURITIUS REVENUE AUTHORITY

10 August 2022