

VOLUNTARY DISCLOSURE SETTLEMENT SCHEME 2025

The Mauritius Revenue Authority (MRA) informs the public that pursuant to amendments brought by the Finance Act 2025, a Voluntary Disclosure Settlement Scheme (VDSS) has been introduced under subsection 25 of Section 28 of the MRA Act. The facility to join the VDSS is now available on MRA website www.mra.mu.

Under VDSS, any eligible person who makes a voluntary disclosure **on or before 31 March 2026** will benefit from a full waiver of penalties and interest in respect of:

- undeclared or under-declared income for the year of assessment 2024/2025 and any preceding years of assessment; and/or
- undeclared or under-declared taxable supplies for the taxable period ended 30 April 2025 and any preceding taxable periods.

VDSS is also applicable to a person who has been assessed **after** 05 June 2025 for the above-mentioned periods and who has objected to the assessment or appealed to the Assessment Review Committee (ARC), the Supreme Court, or the Judicial Committee of the Privy Council and the case is still pending as at 31 March 2026, provided he withdraws his objection or appeal and agrees to the tax assessed.

To qualify for this waiver, the eligible person must also pay the tax due **on or before 31 March 2026**.

The scheme is not applicable to any person –

- (i) who has been convicted of an offence on or after 01 July 2012 relating to;
- (ii) against whom there are any pending criminal proceedings into an act of; 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, a corruption offence under the Prevention of Corruption Act or an offence under the Financial Crimes Commission Act 2023.

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

MAURITIUS REVENUE AUTHORITY

14 November 2025