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) having fiscal year ending on or after **1 January 2025**.

The in-scope multinational enterprise group is defined in Section 1 of the DMT Tax Guidelines available on **MRA Website:** www.mra.mu under the heading 'International Taxation'.

A designated person, as defined under these guidelines, is required to submit a DMT Tax return not later than 15 months from the end of a fiscal year and at the same time pay any tax payable in accordance with the DMT tax return. The applicable Income Tax (Qualified Domestic Minimum Top-up Tax) Regulations 2026 are yet to be promulgated.

In this context, the Mauritius Revenue Authority (MRA) informs all stakeholders that, where –

(i) the date for submission of DMT tax returns and payment of tax are already due; or

(ii) the date for submission of DMT tax returns and payment of tax are not yet due and will fall due before one month from the date of promulgation of the regulations,

the due date has been extended to one month after the date of promulgation of the regulations.

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

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

13 July 2026

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