COMMUNIQUE

Domestic Minimum Top-up Tax (DMT Tax)

Submission of Returns and Payment of DMT Tax

The Mauritius Revenue Authority ("MRA") issued a communiqué on 18 August 2026 to inform in-scope multinational enterprise groups (MNE groups) of the deadline for the submission of DMT Tax returns following the promulgation of the Income Tax (Qualified Domestic Minimum Top-up Tax) Regulations 2026 on 08 August 2026.

MRA wishes to inform all stakeholders that the due date for submission of DMT Tax return and payment of tax thereof for MNE groups having fiscal year ending on 1 January 2025 up to fiscal year ending on 31 May 2025 is being extended **from 7 September 2026** to **30 September 2026**.

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

The facility for electronic 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 **28 August 2026**

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