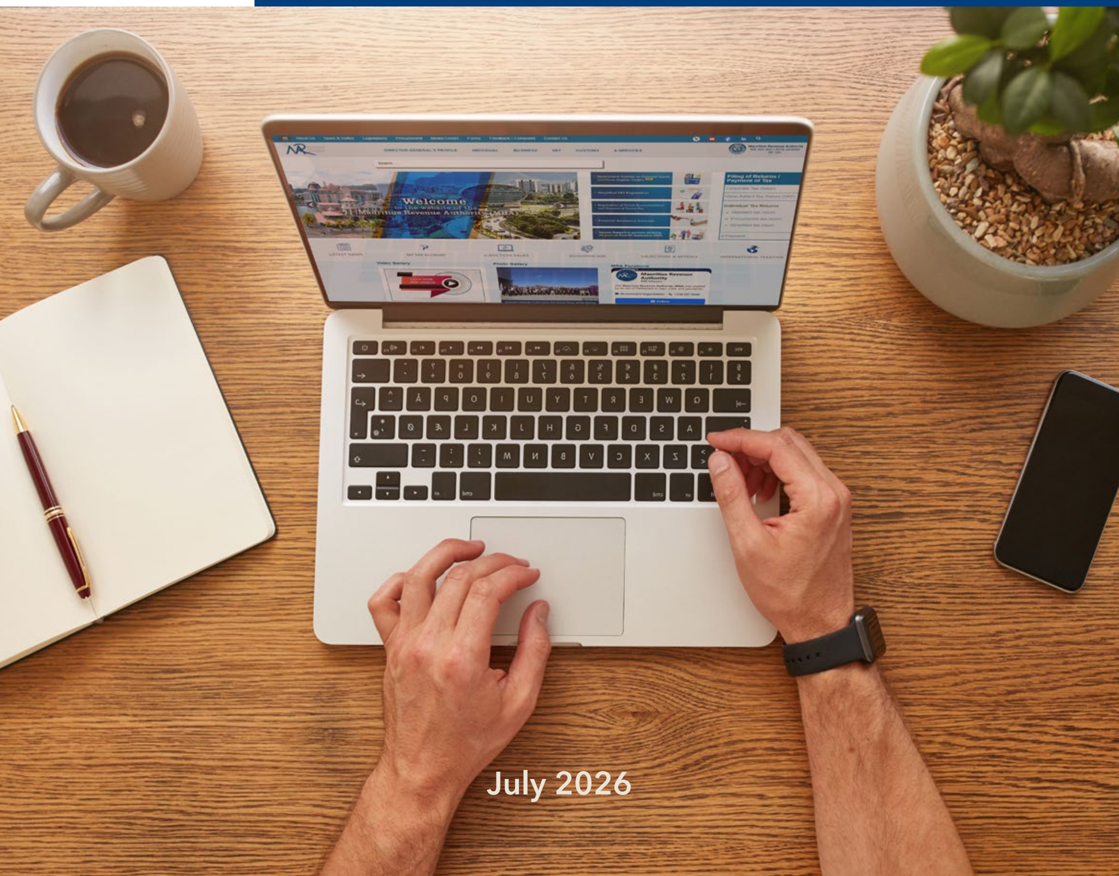
MAURITIUS REVENUE AUTHORITY

FAQs

REGISTRATION OF TAX AGENTS



July 2026

TABLE OF CONTENTS

The contents is this guide are for information purpose only.

1. When do the legislative provisions for the "Registration of Tax Agents" take effect?

The provisions under the Mauritius Revenue Authority Act became effective on **30 June 2026**.

2. Which specific tax activities require mandatory registration as a Tax Agent?

Only Tax Agents duly registered with the MRA are legally authorised to perform the following actions on behalf of any person:

- Prepare or submit a tax return or statement.
- Represent an individual or entity before the MRA.
- Represent any person before the Alternative Tax Dispute Resolution (ATDR) Panel.
- Represent any person before the Revenue Tribunal.

3. What are the eligibility criteria for an individual applying to register as a Tax Agent?

An individual applicant must be a citizen of Mauritius and satisfy **at least one** of the following conditions:

- Hold membership with the Mauritius Institute of Professional Accountants (MIPA).
- Be a practicing law practitioner (an attorney, a barrister, or a notary).
- Possess a minimum of 3 years of professional experience in accounting or tax matters under the employment of a MIPA member.
- Hold a relevant university degree in taxation, accountancy, economics, business management, or any other related field acceptable to the MRA.

4. Can corporate entities register as Tax Agents?

Yes. An entity may apply for registration provided it is officially registered with MIPA as a public accountant.

5. What credentials are required to log into the MRA registration system?

Applicants can access the online platform by inputting their:

- National Identity Card (NIC) number, or
- Tax Account Number (TAN), or
- Business Registration Number (BRN).

Note:
The password required for this facility is same to the one currently used by the applicant for standard filing of electronic tax returns.

6. Can a registered corporate Tax Agent assign its employees to handle client tax matters?

Yes. A registered entity may authorize its employees to act on its behalf. However, the entity must formally register these individuals as its **nominees** through the MRA portal.

Nominees must be either MIPA members, or law practitioners, or have 3 years of experience dealing in accounting or tax matters employed by a person who is a member of MIPA or a person registered as a tax agent, or holders of a degree in the field of taxation, accountancy, economics, business management or any other related field.

7. What transitional arrangements are in place for existing tax representatives?

To ensure operational continuity, a transitional phase is granted until **31 December 2026**. Unregistered tax representatives currently authorised by taxpayers may continue to submit returns and provide representation until this date.

8. What occurs after the conclusion of the transitional period?

As from **1 January 2027**, the MRA will strictly restrict the delivery of tax services and legal representation to registered Tax Agents only. Taxpayers must ensure their chosen representatives are fully registered by this deadline.

9. How can applicants obtain further information or technical support regarding registration?

For assistance, you may please contact the MRA through:

- **Website:** www.mra.mu
- **MRA Helpdesk:** 207 6000 (available during office hours)
- **Email Support:** registration@mra.mu

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