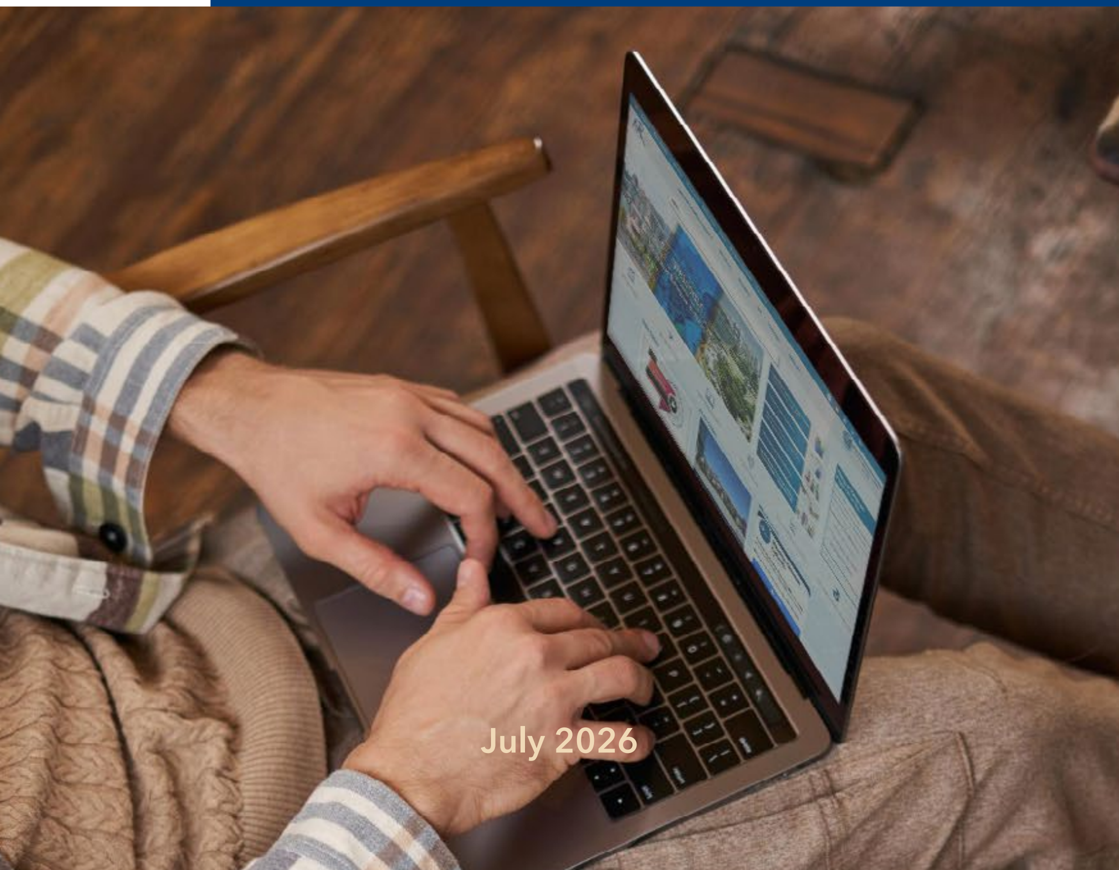
MAURITIUS REVENUE AUTHORITY

GUIDE ON

REGISTRATION OF TAX AGENTS



July 2026

TABLE OF CONTENTS

The contents is this guide are for information purpose only.

Introduction

Following the proclamation of Part IIIA of the MRA Act, as from 30 June 2026, every eligible person is required to register as a tax agent or a nominee of a registered tax agent with the Mauritius Revenue Authority (MRA) for the purpose of -

a. preparing or submitting a tax return or statement required to be submitted under a revenue law on behalf of any person;
b. representing any person before the Authority;
c. representing any person before the Alternative Tax Dispute Resolution (ATDR) Panel;
d. representing any person before the Revenue Tribunal.

Eligibility criteria to register as a Tax Agent

The eligibility criteria for registration as a tax agent are -

a. in the case of an individual, he is
   i. a citizen of Mauritius; and
   ii. a member of the Mauritius Institute of Professional Accountants (MIPA); or
   iii. a law practitioner; or
   iv. a person who has at least 3 years' experience in dealing in accounting or tax matters in the employment of a person who is a member of the MIPA; or
   v. a person holding a degree in the field of taxation, accountancy, economics, business management or any other related field acceptable to the MRA.
b. in the case of an entity, it should be registered with MIPA as a public accountant.

Procedure for Registration

1. An eligible individual or corporate entity is required to submit a one-time registration.
2. For registration being made by an individual, the person is required to use his Tax Account Number (TAN) / Business Registration Number (BRN) or National Identity Card (NIC) Number as username. The password is the same as that applicable for tax purposes.
3. For registration being made by an entity, the applicant is required to use its TAN or BRN as username. The password is the same as that applicable for tax purposes.
4. For registration or deregistration of a nominee, the registered entity is required to use its TAN or BRN as username and the password is the same as that applicable for tax purposes and proceed with the registration or deregistration of its nominees.
5. Following the successful registration process, eligible applicants are formally registered as tax agents where a unique **Tax Agent Registration Number (TARN)** will be provided at time of registration.
6. Where the applicant is other than a MIPA member or law practitioner, his application will be subject to review by a committee which will either approve or reject the application. The applicant will be duly notified of the outcome. The applicant may be required to produce the required original documents.
7. The committee shall also determine whether to suspend or cancel the registration of a tax agent or a nominee of a tax agent.

Nominees of Tax Agents

An entity registered as Tax Agent may authorise its employees to act on its behalf and is required to register these employees as its nominees.

The necessary facility to register a nominee will be available on the **MRA website: www.mra.mu**

The employee should be a MIPA member or a law practitioner or hold a degree in the field of taxation, accountancy, economics, business management or any other related field acceptable to the MRA.

Transitional Arrangement

To ensure a smooth transition to the new arrangements, a transitional period of up to 31 December 2026 will be applied. Tax representatives currently authorised to prepare or submit tax returns on behalf of taxpayers or to represent a taxpayer before the MRA; ATDR panel or Revenue Tribunal may continue to do so up to **31 December 2026**.

Members of MIPA and law practitioners are deemed to be registered Tax Agents. Those who wish to act as Tax Agents are required to register with the MRA and a TARN will be allocated.

Obligations of Tax Agents

1. A registered tax agent must secure a formal **Letter of Authorisation** from each client before acting on their behalf. This document must explicitly state that the client empowers the tax agent (or their designated nominees) to manage all relevant tax affairs, specifically including:
   a. Preparing and filing tax returns or statements required under prevailing revenue laws in a timely and accurate manner;
   b. Representing the clients as and when required whenever their services are solicited.
2. For transparency purposes, tax agents are requested to have a formal agreement disclosing the scope of the services, responsibilities and agreed fees between both parties.
3. For all services rendered, the tax agent must issue an official receipt. This serves as a record of transaction and supports audit and compliance requirements for both the agent and the taxpayer.
4. In case the tax agent is no longer representing a particular client, he must notify he MRA Director-General promptly. Notifications must be submitted by way of an official letter or send an email to **registration@mra.mu**
5. Upon non-compliance, MRA may cancel the registration of a tax agent.

Validity and Renewal

Registration of tax agents is valid for five (5) years and renewable upon submission of updated credentials or records as per Section 17D(5) of the MRA Act.

Deregistration

If a tax agent intends to deregister, he must notify the MRA Director-General promptly. Notifications must be submitted by way of an official letter or send an email to **registration@mra.mu**

General information before making an application

- Individual/corporate entity is recommended to use a recent version of Google Chrome or Mozilla Firefox as browser to file the application.
- Kindly note that it is the individual/corporate entity's responsibility to make a correct and complete application.
- Please ensure that you provide the name of the declarant, email address and telephone number as they will be used by MRA to communicate with you.
- On successful submission of the application an acknowledgement message will be displayed on your screen followed by a confirmation email on the email address provided together with the TARN.

Support services

Individuals/corporate entities who are not able to register are requested to send an email on **registration@mra.mu**

MRA Help Desk service on 207 6000 is also available during office hours from **08:45 to 16:30 on working days** to assist them.

MAURITIUS REVENUE AUTHORITY

Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius

T: +230 207 6000 | **F**: +230 211 8099 | **E**: headoffice@mra.mu | **W**: www.mra.mu