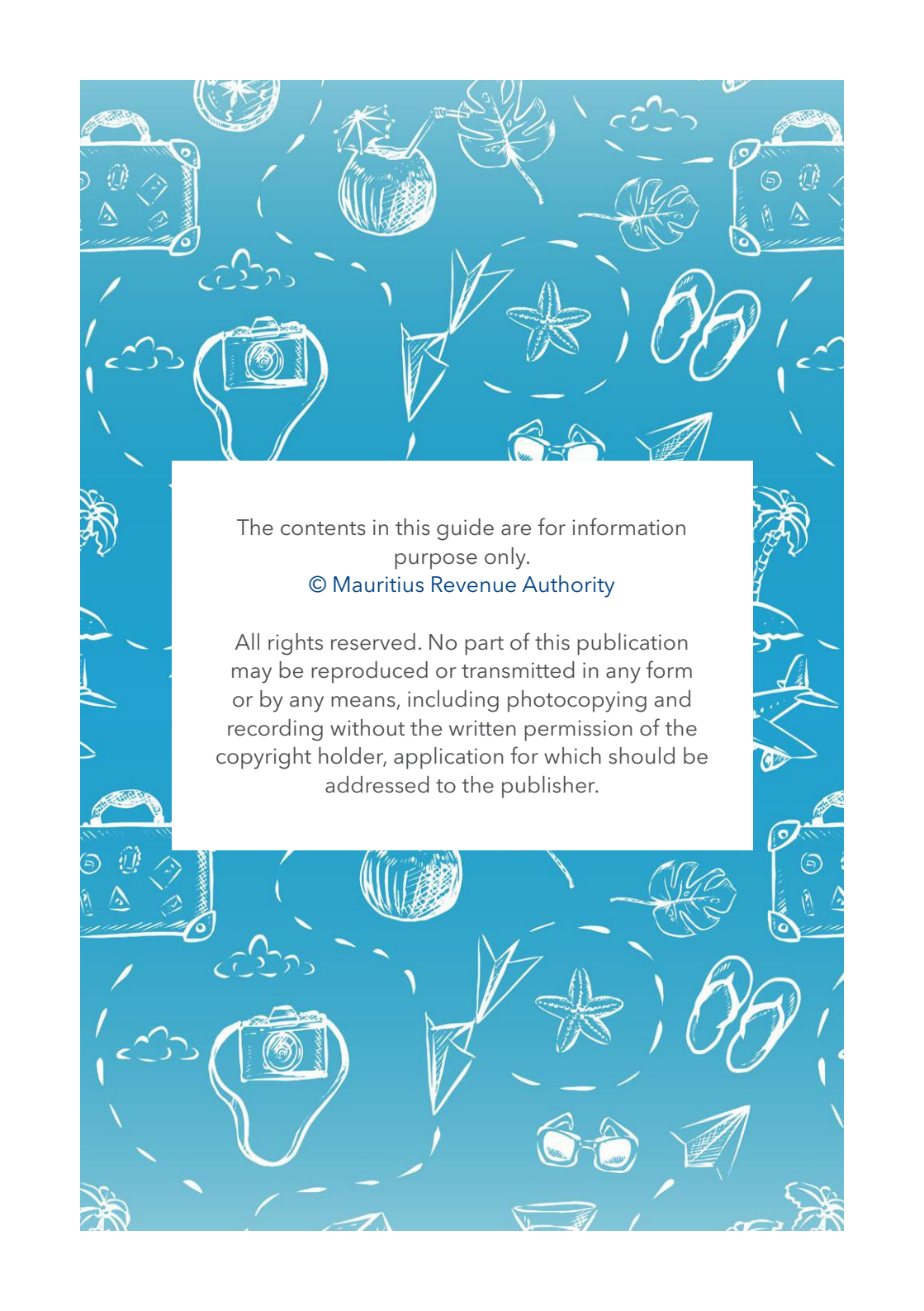


Guide on
**REGISTRATION OF TOURIST
ACCOMMODATION AND
PAYMENT OF TOURIST FEE**

Effective as from 01 October 2025



SEPTEMBER 2025



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Introduction

Following changes brought to the Tourism Authority Act, a tourist fee has been introduced effective as from 01 October 2025. The tourist fee of **3 Euro** is applicable per tourist for each night stayed in a tourist accommodation.

The Mauritius Revenue Authority (MRA) has been entrusted the responsibility for the collection of tourist fees.

This guide has been developed with the aim to assist manager of tourist accommodation for the registration of tourist accommodation and payment of tourist fee.

GENERAL INFORMATION

1. What is a Tourist Fee?

A Tourist Fee is a fee charged on each tourist for every night stayed at a tourist accommodation in Mauritius and is effective as from **01 October 2025**. Where a tourist spends part of a night in a tourist accommodation, the Tourist Fee shall be payable only if the tourist has been charged for the accommodation.

2. What is the amount of Tourist Fee to be paid?

The tourist fee of 3 Euro is applicable per tourist, aged 12 years or above, for each night stayed in a tourist accommodation.

3. Who are not required to pay the Tourist Fee?

The Tourist Fee should not be charged on the following persons:

- a. Tourists under the age of 12 years;
- b. Tourists who stay free of charge;
- c. Residents of Mauritius;
- d. Mauritians living abroad and holding a Mauritian Passport;
- e. Holders of a valid Premium Visa; or
- f. Holders of a valid Residence Permit.

4. Who is considered a "tourist" under the Tourism Authority Act?

A tourist is **"any person who, away from his home, travels within Mauritius for a period of less than 12 months and who visits or intends to visit any place."**

5. What is a “tourist accommodation”?

A Tourist Accommodation is a tourist enterprise (i.e “Domaine”, Guesthouse, Hotel and Tourist residence) registered or **required to be** registered under the Tourism Authority Act.

6. Is the Tourist Fee applicable to a non-licensed tourist accommodation?

The Tourist Fee must be charged and remitted to the MRA, even if the tourist accommodation is not licensed by the Tourism Authority.

7. What is considered a “night” under the Tourism Authority Act?

A “night” means the hours or part of the hours between **midnight to 6 a.m.** and between **6 p.m. to midnight**.

8. Is the Tourist Fee applicable to tourists staying in Rodrigues?

The Tourist Fee is currently not applicable to tourists staying in Rodrigues.

9. What happens if the Tourist Fee is paid to a tourist accommodation in currencies other than Euro?

The Tourist Fee can be collected in any currency; however, the tourist fee should be remitted to MRA in **Euro only**.



REGISTRATION OF TOURIST ACCOMMODATION

Every manager of an existing tourist accommodation is required to register with MRA the tourist accommodation by 25 September 2025 at the latest.

Every manager of a tourist accommodation that is licensed or start to operate on or after 26 September 2025 is required to register the tourist accommodation with MRA within 14 days of its licensing or start date of operation.

1. Who is a Manager?

A manager in relation to a tourist accommodation means a person responsible for its management.

2. How to register the tourist accommodation?

The necessary facility is available on the MRA website: www.mra.mu. To access the facility, applicants are required to use the Tax Account Number of the tourist accommodation as the Username and use the same Password for the filing of Corporate or Income Tax returns.

In case the required password is not available, applicant may retrieve the password from password management system available on the MRA website.



RETURN AND PAYMENT

1. Who is responsible for collecting the Tourist Fee?

The manager of the tourist accommodation is responsible for:

- a. Collecting the Tourist Fee from tourists;
- b. Submitting a monthly return to MRA electronically; and
- c. Payment of the tourist fee to MRA.

2. What must be included in the monthly return?

After registration of the tourist accommodation, the manager is required to submit a monthly return to MRA giving the following details for each night of the month:

- a. The number of tourists in respect of whom tourist fees are payable;
- b. The number of tourists under the age of 12 years in respect of whom tourist fee is not payable;
- c. The number of other residents; and
- d. The amount of tourist fee payable and collected.

3. How can a manager of a tourist accommodation file returns?

The manager of a tourist accommodation is required to file monthly returns through the MRA website.

4. What is the deadline for submitting the return and payment?

The return with respect to a month is required to be submitted to MRA together with the payment of the tourist fee corresponding to that month on or before the end of the following month.

For example, the return due for the month of October 2025, should be submitted on or before 30 November 2025.

5. In what currency should the return and payment be made?

The manager of the tourist accommodation is required to pay the Tourist Fee collected to the MRA in **EURO**.

6. What happens if the tourist accommodation ceases operation?

When a tourist accommodation ceases its activity, the manager is required to:

- a. give a written notice to MRA within 7 days; and
- b. remit any Tourist Fee due within 7 days from the date of cessation.

FAILURE TO COMPLY

1. What are the consequences if a tourist accommodation fails to pay the tourist fee within the due date?

If the Tourist Fee is not paid within the due date, a penalty of 10% on the unpaid amount and an interest of 1% per month or part of the month shall be applied. The total penalty and interest shall not exceed 100% of the tourist fee payable.

2. Assessment and Recovery

In case MRA is of the opinion that the manager of a tourist accommodation has not paid the correct amount of Tourist Fee, MRA may issue an assessment claiming the amount of Tourist Fee due together with penalties and interests.

3. What constitutes an offence in relation to Tourist Fee?

A manager of a tourist accommodation shall commit an offence where he:

- a. fails to submit a return as required;
- b. fails to pay the tourist fee;
- c. submits false or misleading returns; and
- d. contravenes any other provision in respect of the application of the Tourist Fee.

Upon conviction of any of the above offences, the manager of the tourist accommodation may be liable to a fine of up to **MUR 500,000** and imprisonment for a term not exceeding five years, in addition to the payment of any outstanding Tourist Fee including penalties and interests.

ASSISTANCE

MRA encourages managers of tourist accommodations to contact **Registration@mra.mu** for any clarification regarding the application of the Tourist Fee or any other related assistance.

Alternatively, the MRA Help Desk can be reached on **207 6000** during regular working days from **08:45 to 16:30**.



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

