

Guide on VOLUNTARY DISCLOSURE SETTLEMENT SCHEME (VDSS)



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1. Legal Provision

The Voluntary Disclosure Settlement Scheme (VDSS) is governed by subsection 25 of Section 28 of the Mauritius Revenue Authority Act.

2. Objective of VDSS

The objective of the VDSS is to provide an incentive to any person who have not declared or under-declared income or taxable supplies in the past to come forward and regularise their tax affairs. Under the scheme the declarant will benefit from full waiver of penalties and interest.

3. Scope of VDSS

VDSS covers:

- a. Non-declaration/ under-declaration of income by a person.
- b. Non-declaration/ under-declaration of taxable supplies by a person.

4. Period covered under VDSS

VDSS covers -

a. For Income Tax

Year of assessment 2024-2025 and any prior years of assessment;

b. For Value Added Tax (VAT)

- **Taxpayers who submit monthly VAT returns:**
Taxable period ended 30 April 2025 and any prior taxable period.
- **Taxpayers who submit quarterly VAT returns**
Taxable Quarter ended 31 March 2025 and any prior taxable period



5. Who are eligible to join the VDSS?

- a. Except for persons at paragraph 5(c),
 - any person wishing to make a voluntary disclosure in respect of nondeclaration/ under-declaration of his income/taxable supplies for the above periods may join the VDSS.
 - Additionally, any person may join VDSS where he:
 - i. has been assessed after 05 June 2025 for the above-mentioned periods; and
 - ii. has objected to the assessment(s) or appealed to the Assessment Review Committee (ARC), the Supreme Court, or even to the Judicial Committee of the Privy Council and the case is still pending as at 31 March 2026; and
 - iii. has withdrawn his objection/appeal; and
 - iv. has agreed to the amount of tax assessed.
- b. VDSS also applies to any person:
 - i. Who has been issued an assessment; and
 - ii. Whose assessment is not under dispute or dispute has already been determined; and
 - iii. who wish to disclose any undeclared or underdeclared income or taxable supplies over and above the amount already assessed or determined.

The waiver of penalties and interest in these circumstances (under VDSS) will be limited only to the additional amount disclosed not the amount already assessed or determined.

- c. VDSS shall also not apply to any person:
 - i. who has been convicted of an offence on or after 1 July 2012 relating to
 - ii. against whom there are any pending criminal proceedings into an act of; or
 - iii. who is the subject matter of an enquiry relating to,
drug trafficking under the Dangerous Drugs Act, arms trafficking, an offence related to terrorism under then Prevention of Terrorism Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, a corruption offence under the Prevention of Corruption Act or an offence under the Financial Crimes Commission Act 2023.

6. Time limit for VDSS

The disclosure under VDSS shall be made on or before 31 March 2026.

7. Accessing the VDSS Portal

The necessary facility is available on the MRA website: www.mra.mu

- a. To access the facility, applicants are required to use their Tax Account Number (TAN) as the Username and use the same Password for the filing of Corporate or Income Tax returns.
- b. Alternatively, a person may login on MRA Taxpayer's portal to apply for VDSS.
- c. Persons who do not have a TAN have to register with the MRA by applying for TAN online via [MRA e-Service Portal](#).
- d. In case the required password is not available, applicant may retrieve the password from password management system available on MRA website.

8. Procedure

Any person who wishes to benefit from the scheme will have to log in the MRA website, go to the page "Voluntary Disclosure Settlement Scheme". A person may fall in the following categories:

- a. Non-Filers.
- b. Persons having filed return(s).
- c. Persons whose case(s) is(are) under objection or appeal for assessment raised after 05 June 2025.
- d. Persons who has been issued with an assessment and the assessment is not under dispute or dispute has been determined and who wish to make a VDSS disclosure for an amount higher than the amount assessed or determined.
- e. Non-registered persons.

9. Categories of persons joining VDSS

a. Non-filers

A person who has not submitted his Income Tax/VAT return will have to submit an application to join VDSS and select the appropriate year(s) of assessment/ taxable period(s) for which he is making his disclosure. The person is required to submit the return(s) for the corresponding year(s) of assessment/ taxable period(s).

b. Persons having filed return

A person who has already submitted his Income Tax/VAT return will have to submit an application to join VDSS and select the appropriate year(s) of assessment/ taxable period(s) for which he is making his disclosure. The person is required to submit an amended return(s) for the corresponding year(s) of assessment/ taxable period(s).

c. Persons whose case is under objection or appeal for assessment raised after 05 June 2025

To proceed with the application to join VDSS, a person falling under this category should:

- Firstly withdraw his Objections/Appeal; and then
- Submit the application to join VDSS.

Any year(s) of assessment/taxable period(s) currently under objection/ appeal will be displayed in the application and the person will have to select the year(s) of assessment/taxable period(s) for which he wants to make a disclosure/additional disclosure under VDSS.

d. Non- registered person

For Income Tax:

Any person who is not registered for income tax purposes and wishes to make a disclosure for year of assessment 2024-2025 and any prior years of assessment, is required to apply for a Tax Account Number and follow the same procedure for nonfilers above.

For VAT:

Any person who is not registered for VAT and wishes to make a disclosure for taxable period 30 April 2025 or any prior period, should apply for VAT registration first.

Click [here](#) to submit an application to be registered for VAT:

Once registered, he/she will have to click on "NON-REGISTERED PERSONS" and fill in the appropriate taxable period(s) for which he wants to make a disclosure under VDSS.

Additionally, a person who has been registered after 30 April 2025 and wishes to make a disclosure for taxable periods 30 April 2025 and prior taxable periods, will also have to click at "NON-REGISTERED PERSONS" and fill in the appropriate taxable period(s).

10. Acknowledgement of declaration

Each applicant will receive an email/sms acknowledging the receipt of his declaration. For that purpose, the applicant will have to ensure that he inserts a valid e-mail address/mobile number when filing his application.

11. Payment of Tax

Any person making a VDSS declaration may pay the tax declared under the declaration in instalments provided the total amount of tax is paid **on or before 31 March 2026**.

Any outstanding balance of tax due after **31 March 2026** will carry a monthly interest at the rate of 0.5% in respect of Income Tax and 1% in respect of VAT.



12. Refund of Tax

No amount of tax, including any interest paid, shall be refundable under VDSS. A voluntary disclosure shall not give rise to:

- a. any increase in losses carried forward under the Income Tax Act; or
- b. any VAT refund or increase in excess carried forward under the Value Added Tax Act.

13. Immunity

Where a person has made a voluntary disclosure under the VDSS and the Director-General is satisfied with the disclosure, the declarant will not be liable to any penalty or prosecution under the Income Tax Act or the Value Added Tax Act, to the extent it relates to the disclosure under VDSS.

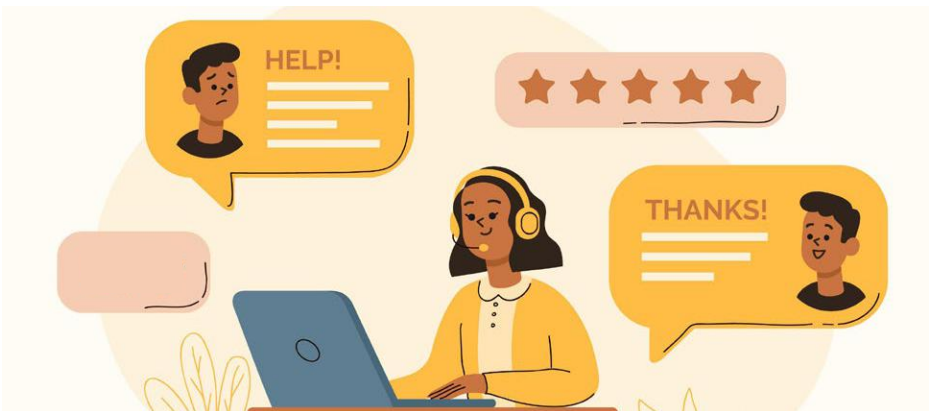
Where it is found that a person has submitted a wrong declaration, he shall not benefit from any waiving of penalty and interest and may also be subject to prosecution under the relevant legislations.

14. Withdrawal of benefit

Where a declarant fails to comply with any condition imposed under VDSS, including payment of tax, the benefits granted will be withdrawn.

15. Assistance

Any person seeking assistance from the MRA, may contact MRA on **207 6000** during regular working days from **08h45 to 16h30** or use the **e-Appointment facility** available on [MRA website](#).





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