

Domestic Minimum Top-up tax (DMT tax) Return

General Guidelines to generate the DMT Tax
Return



Version History

Version	Changes	Date
v1.0	Original document	13 th August 2026



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1. Introduction

Following enactment of the DMT tax provisions under sub-part AF of Part IV of the Income Tax Act, the DMT tax is applicable for fiscal years ending on or after 1 January 2025, that is, the year of assessment commencing on 01 July 2025, and every subsequent year of assessment.

Every resident company forming part of an in-scope multinational enterprise (MNE) group having consolidated annual revenue of €750M is required to designate a person resident in Mauritius to file the DMT tax return.

The designated person is required to file the DMT tax return not later than 15 months from the end of the fiscal year and at the same time pay any tax payable in accordance with the DMT tax return.

Where,

- (a) no designation has been made;
- (b) the designated person is no longer a member of the multinational enterprise group; or
- (c) the designated person fails to comply with the obligation to file the DMT tax return,

every in-scope company shall be required to file the DMT tax return.



2. MRA Platform

The submission of a DMT tax return is carried out through the upload of an XML file on the MRA e-Services platform. Accordingly, users are required to generate an XML file that conforms to the prescribed DMT Tax XML Schema Definition (XSD) before proceeding with the submission. DMT Tax XSD can be downloaded from the MRA website.

To facilitate the preparation of the return, MRA has temporarily provided an Excel template that enables users to capture the required information. Once the template has been completed, users may generate the XML file in the prescribed format using the XML generation tool provided by MRA.

Prior to submission, users should ensure that the generated XML file complies with the XSD specifications. Any validation errors or non-compliance with the prescribed schema may result in the rejection of the file and prevent the successful submission of the return.

The XML file should be retained by the user for record-keeping purposes and may be used for future reference or resubmission, if required.

3. Excel template - DMT Tax Return

The excel template contains notes to guide you through each field.

	A	B	C	D
	XML Tag	Label	Your Value	Notes / Allowed Values
4	— QDMTT SPEC —			
5				
6	ReturnType	Return Type	NEW	NEW - New Return / AMD - Amended Return
7	ReturnReferenceId	Return Reference Id	REF20252026001	Max 150 characters
8	TimeStamp	TimeStamp	2025-07-01T10:00:00	Date Time format: YYYY-MM-DDTHH:MM:SS
9	— DESIGNATED PERSON —			
10	Tan	Tan	12345678	8-digit integer
11	Name	Name	Test Designated Person	Max 150 characters
	— UPE —			

The screenshot shows the Excel interface with the 'Header' worksheet selected. The table structure is as follows:

	A	B	C	D
	XML Tag	Label	Your Value	Notes / Allowed Values
4	— QDMTT SPEC —			
5				
6	ReturnType	Return Type	NEW	NEW - New Return / AMD - Amended Return
7	ReturnReferenceId	Return Reference Id	REF20252026001	Max 150 characters
8	TimeStamp	TimeStamp	2025-07-01T10:00:00	Date Time format: YYYY-MM-DDTHH:MM:SS
9	— DESIGNATED PERSON —			
10	Tan	Tan	12345678	8-digit integer
11	Name	Name	Test Designated Person	Max 150 characters
	— UPE —			

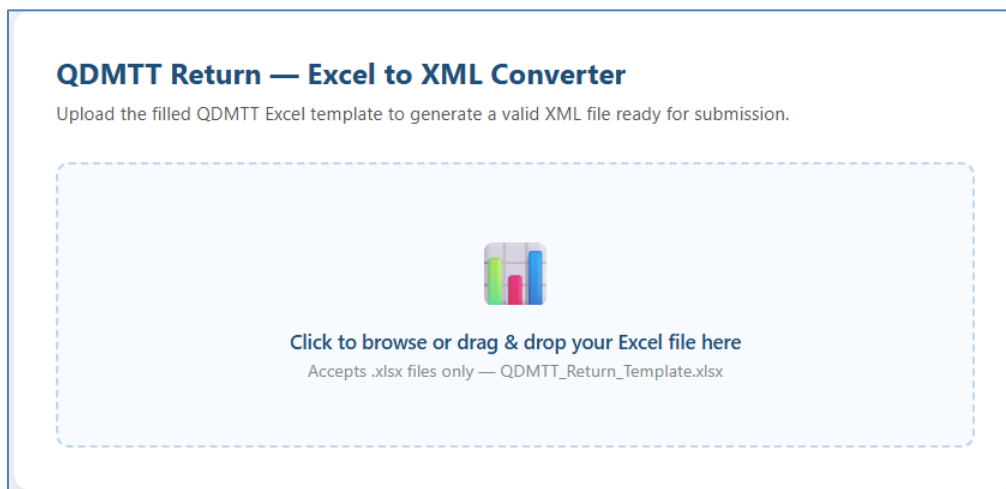
- Download the DMT Tax Return Excel Template from the MRA website.
- Open the downloaded file, **DMT_Tax_Return_Template.xlsx**, and enter the required information in the "**Your Value**" column across the relevant worksheets.
- Notes and instructions are provided within the template to assist you in completing each field correctly.
- Once all the required information has been entered, save the completed Excel file.

4. XML generation tool

The XML Generator Tool is provided to facilitate the conversion of the completed Excel template into an XML file that conforms to the prescribed DMT Tax XML Schema Definition (XSD).

For reference, the DMT Tax XML Schema Definition (XSD) can be downloaded from the MRA website. Users are encouraged to consult the XSD to better understand the required XML structure and validation rules applicable to the DMT Tax Return.

- Open the below link to access the XML generation tool
<https://eservices29.mra.mu/qdmtt/ExceltoXMLConverter.html>
- Below screen will be displayed.



- The interface accepts only .xlsx files
- To upload a file, users may either click on the drop box to browse and select the file, or drag and drop the file directly into the designated drop box area.

5. Generate the DMT Tax XML

- Open the below link

<http://192.168.24.82:8080/qdmtt/ExceltoXMLConverter.html>

- Upload the DMT_Tax_Return_template.xlsx saved from previous section
- The XML file will be automatically generated as shown in the below screen shot

QDMTT Return — Excel to XML Converter

Upload the filled QDMTT Excel template to generate a valid XML file ready for submission.



Click to browse or drag & drop your Excel file here
Accepts .xlsx files only — QDMTT_Return_Template.xlsx

 QDMTT_Return_Template.xlsx
36.8 KB

✕ Remove

✓ Excel parsed successfully. XML is ready for download.

Parse Results Ready

● Header	✓ Found
● CoveredPersons	✓ 1 record(s)
● ExcludedPersons	✓ Found
● CbCRSafeHarbour	✓ Found
● DeminimisExclusion	✓ Found
● GlobalIncomeComputation	✓ Found
● AdjustedCoveredTaxes	✓ Found
● QDMTTaxComputation	✓ Found
● DeferredTaxAdjustments	✓ Found
● CoveredPersonComputations	✓ 1 record(s)

↓ Download XML

👁 Preview XML

↻ Convert Another

- Click on the **Download XML** button to download the XML generated file



6. File the DMT Tax Return

The filing of the DMT Tax Return is available through the MRA e-Services platform on the MRA Website.