

Apply for TASS and Benefit from full waiver of penalties and interests

► Tax Arrears Settlement Scheme (TASS)



The Tax Arrears Settlement Scheme (TASS) of the Mauritius Revenue Authority (MRA) is a scheme designed for taxpayers; both companies and individuals, who have an outstanding tax arrears as at 7 June 2022. It entails the full waiver of penalties and interests on all tax arrears.

To benefit from the scheme, taxpayers concerned should make an application on or before 31 December 2022 and settle the amount of tax due by the 31 March 2023.

Taxpayers having assessments pending as at 7 June 2022 before the Assessment Review Committee (ARC), the Supreme Court or the Judicial Committee of the Privy Council, and who wish to take advantage of the scheme, may do so by withdrawing the case before these institutions. It is worth underlining that the taxpayer may benefit from 100% waiver of penalties and interests included in the tax arrears under the Income Tax Act, the Value Added Tax Act or the Gambling Regulatory Authority Act.

To benefit from the full waiver of penalties and interests, the taxpayers must make an application for the waiver to the Director-General of the MRA, on or before 31 December 2022.

However, the scheme is not applicable to

- (i) any person who has been convicted of an offence on or after 01 July 2012;
- (ii) any person who has any pending or contemplated civil or criminal proceedings;

(iii) any person 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 the Prevention of Terrorism Act; money laundering under the Financial Intelligence and Anti Money Laundering Act; or a corruption offence under the Prevention of Corruption Act.

The application form for TASS may be downloaded from the MRA website: www.mra.mu. Once filled-in it should be sent to the MRA Head Office.

For further information, kindly visit the MRA website, or phone MRA helpdesk on 207 6000 during working hours.