

TASS

Full waiver of Penalties and Interests

Deadline for application: 31 December 2022

The **Tax Arrears Settlement Scheme (TASS)** of the Mauritius Revenue Authority (MRA) is a scheme designed for taxpayers; both companies and individuals, who have outstanding tax arrears as at 7 June 2022. This scheme provides for full waiver of penalties and interests on all tax arrears outstanding as at 7 June 2022, under an assessment issued or a return submitted on or before 7 June 2022 under the Income Tax Act, the VAT Act or the Gambling Regulatory Authority Act, provided that:

- (i) application for the waiver is made to the MRA on or before **31 December 2022**; and
- (ii) the tax arrears are fully paid on or before **31 March 2023**,

Moreover, 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 also wish to take advantage of TASS, may do so by withdrawing the case before these institutions.

However, the scheme is not applicable to any individual who has been convicted of an offence on or after 01 July 2012; or any person who has any pending or contemplated civil or criminal proceedings. Moreover, if an individual 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 person will not benefit from TASS.

Taxpayers wishing to submit an application to join TASS may [click here](#).

For further information, kindly visit MRA's website on www.mra.mu, or contact the helpdesk on 207 6000 during working hours.

The link below leads to an explanatory video on TASS



[Click here for video on TASS](#)