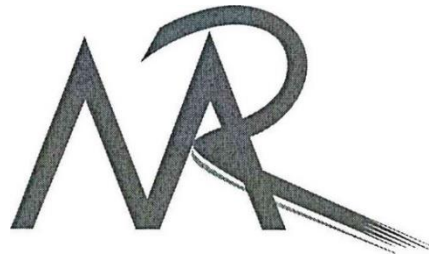




TAX DISPUTE SETTLEMENT SCHEME (TDSS) 2025

LEAFLET



TAX DISPUTE SETTLEMENT SCHEME (TDSS) 2025

Objective

The scheme is designed for persons having proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, as the case may be, as at **05 June 2025**. Where the outstanding tax is settled on or before **31 March 2026**, the taxpayer will benefit from 100 percent waiver of penalties and interest.

Scope

The scheme will cover assessments issued, in respect of which proceedings were pending before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, as the case may be, as at **05 June 2025**

Where the full amount of the tax under assessment is paid **on or before 31 March 2026**, any penalty and interest applicable shall be reduced by 100 per cent, provided that the action leading to the proceedings is withdrawn before the date on which the application is made and same is made electronically to the Director-General on or before 31 December 2025.

Procedure

To benefit from the full waiver of penalty and interest, the taxpayer is required to make an application electronically for the waiver to the Director-General **on or before 31 December 2025**.

Application to join the scheme shall be made online on the website of the MRA: **www.mra.mu**

Eligibility

The scheme is applicable to all persons having proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, as the case may be, as at **05 June 2025**.

Persons not eligible for the scheme

The scheme is not applicable to any person –

- (i) who has been convicted of an offence on or after 01 July 2012;
- (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 the 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.