

REGISTRATION OF TAX AGENTS

The public is informed that legislative provisions of the Mauritius Revenue Authority Act, relating to “Registration of Tax Agents” has been proclaimed and is effective as from 30 June 2026.

Under these provisions, only Tax Agents registered with the MRA may –

- a. prepare or submit a tax return or statement on behalf of any person;
- b. represent any person before the MRA;
- c. represent any person before the Alternative Tax Dispute Resolution (ATDR) Panel;
- d. represent any person before the Revenue Tribunal.

Eligibility

The eligibility criteria for registration as a Tax Agent are –

- a. in the case of an individual, he -
 - (i) is a citizen of Mauritius; and
 - (ii) is a member of the Mauritius Institute of Professional Accountants (MIPA); or
 - (iii) is a law practitioner; or
 - (iv) has at least 3 years’ experience in dealing in accounting or tax matters in the employment of, a person who is a member of MIPA; or
 - (v) is a person holding a degree in the field of taxation, accountancy, economics, business management or any other related field acceptable to the MRA.
- b. In the case of an entity, it should be registered with MIPA as a public accountant.

Registration

Any person wishing to act as Tax Agent is required to register with the MRA. The necessary facility will be available on the MRA website: www.mra.mu as from Monday 6 July 2026. Applicants may access the system by inserting their National Identity Card (NIC) or Tax Account Number (TAN) or Business Registration Number (BRN). The Password is the same as that applicable for tax purposes.

Members of MIPA and law practitioners are deemed to be registered Tax Agents. Those who wish to act as Tax Agents are required to provide their details using the same facility available on the MRA website.

A list of all Registered Tax Agents will be published on the MRA’s website.

Nominees of Tax Agents

An entity registered as Tax Agent may authorise its employees to act on its behalf and is required to register these employees as its nominees. The necessary facility to register a nominee will be available on the MRA website. The employee should be a MIPA member or a law practitioner or hold a degree in the field of taxation, accountancy, economics, business management or any other related field acceptable to the MRA.

Processing of Application for Registration

Where applicable, the MRA may request applicants to produce required original documents or provide other information in order to process their applications. The MRA will inform applicants of the outcome of their application.

Transitional Arrangement

To ensure a smooth transition to the new arrangements, a transitional period of up to 31 December 2026 will be applied. Tax representatives currently authorised to prepare or submit tax returns on behalf of taxpayers or to represent a taxpayer before the MRA; ATDR panel or Revenue Tribunal may continue to do so up to 31 December 2026.

In the event taxpayers wish to be represented by another person after 31 December 2026, they should ensure that such persons are duly registered as Tax Agents with the MRA.

For further details, kindly visit the MRA website: www.mra.mu or phone the MRA Helpdesk on 207 6000 during working hours or alternatively send an email on registration@mra.mu.