

# VOLUNTARY DISCLOSURE SCHEME FOREIGN ASSETS



Following the implementation of **Automatic Exchange of Information** with other jurisdictions under the Common Reporting Standard, the **Mauritius Revenue Authority (MRA)** has been receiving information since September 2018 on investments held abroad by persons who are tax residents in Mauritius. The information is being processed for audit and investigations in suspected cases of **under-declared** or **undeclared income**.

In this context, the **MRA** invites all persons who have acquired assets abroad from undeclared or under-declared income subject to tax in Mauritius to regularise their tax affairs through voluntary disclosure under the **Voluntary Disclosure of Income Scheme - Foreign Assets (VDIS-FA)**

Under this scheme, an eligible declarant will be granted **full waiver of penalties and interest** on the tax paid on or before **31 March 2020**, provided:

- he has not been convicted of;
- any civil or criminal proceedings are not pending or contemplated against him in relation to; or
- he is not subject to enquiry in relation to an offence relating to dangerous drugs, terrorism, arms trafficking, money laundering or corruption.

## How to proceed?

Any eligible person wishing to avail himself of the scheme has to file a declaration form electronically through MRA website: [www.mra.mu](http://www.mra.mu) by using his **Tax Account Number (TAN)** and **Password**.

**The scheme is operational up to 31 March 2020.**

Additional details on the scheme are available on the website of the MRA: [www.mra.mu](http://www.mra.mu)



For further information, contact the MRA Helpdesk on **207 6000** or by email at [headoffice@mra.mu](mailto:headoffice@mra.mu)

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