MAURITIUS REVENUE AUTHORITY

COMMUNIQUE

TAX DISPUTE SETTLEMENT SCHEME (TDSS) 2025

The Mauritius Revenue Authority (MRA) informs the public that they may avail themselves of the **Tax Dispute Settlement Scheme (TDSS)** introduced through the Finance Act 2025.

Under the TDSS, where tax, penalty, and interest due under an assessment issued, in respect of which proceedings before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, as the case may be, were pending as at 5 June 2025, the Director-General shall waive 100 % of such penalty and interest, provided:

(i) an application is made electronically to the Director-General on or **before 31 December 2025**;

(ii) the action leading to the proceedings is withdrawn before the date on which the application is made; and

(iii) payment of the outstanding tax is made on or **before 31 March 2026**.

The facilities to make an application for the waiver of penalties and interests are available on the MRA website **www.mra.mu.**

The scheme is not applicable to any person:

(i) who has been convicted of an offence on or after **01 July 2012** relating to;

(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.

For further information, kindly visit the MRA website: www.mra.mu or phone MRA helpdesk on 207 5000 during working hours.

MAURITIUS REVENUE AUTHORITY **03 November 2025**

Ehram Court, Cnr. Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius
T: +230 207 6000 | **M:** headoffice@mra.mu | **W:** www.mra.mu