MAURITIUS REVENUE AUTHORITY

COMMUNIQUE

Qualified Domestic Minimum Top-up (QDMT) Tax

Application of the QDMT tax

The Mauritius Revenue Authority (MRA) informs stakeholders that the **Qualified Domestic Minimum Top-up (QDMT) Tax** is applicable for the year of assessment commencing on **01 July 2025**, and every subsequent year of assessment. The **QDMT** tax applies to a resident company forming part of an **in-scope multinational enterprise group (MNE)** having fiscal year ending on or after **1 January 2025**.

The due date for filing the **QDMT** tax return, and paying the tax due, shall be not later than **15 months** from the end of the fiscal year of the multinational enterprise.

“**Fiscal year**” means an accounting period with respect to which the ultimate parent entity of the MNE group prepares its financial statements.

Notification process for filing of QDMT tax return

The resident company will have to notify the MRA, not later than **6 months** from the end of the MNE group’s fiscal year, of the identification of the designated person, resident in Mauritius, and responsible to file the **QDMT** tax return and pay the tax due, thereon.

The deadlines for notifications, that are already due, have been extended to **30 November 2025**. All in-scope companies required to make the notification are advised to comply with the new deadline.

The facility for the notification process is available on MRA’s website: **www.mra.mu**.

Filing of income tax return under section 116 of the Income Tax Act

In accordance with Section 116 of the Income Tax Act, all companies have to submit their **income tax return** and pay the tax due thereon **not later than six (6) months after the end of the accounting year**.

For further information, kindly visit MRA website: **www.mra.mu**, **or phone MRA help desk on 207 6000 during working hours.**

MAURITIUS REVENUE AUTHORITY **29 October 2025**

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