

Foreign Accounts Tax Compliance Act (FATCA)

Further to our communiqué entitled *Foreign Accounts Tax Compliance Act (FATCA) 2023* published on 17 February 2023, the Mauritius Revenue Authority (MRA) informs stakeholders concerned that the US Internal Revenue Service (IRS) has released Notice 2024-78 which provides an extension for the temporary relief stated in Notice 2023-11, for an additional three calendar years-2025, 2026 and 2027, and introduces new requirements for FFIs. Kindly click [here](#) to access the notice.

The FAQ for question Q6 under the ‘Reporting’ section on the FATCA FAQs page can be accessed through the following link: [FATCA - FAQs general](#)

For additional information, kindly contact the FATCA unit at the Mauritius Revenue Authority on **2076000** or by email on fatcacrsunit@mra.mu