

TAX ARREARS SETTLEMENT SCHEME (TASS)

The Mauritius Revenue Authority (MRA) informs the public that the **Tax Arrears Settlement Scheme (TASS)**, which provides for full waiver of penalties and interests on tax arrears due, has been renewed.

Where tax arrears, outstanding as at 02 June 2023, under an assessment issued or a return submitted on or before 02 June 2023 under the Income Tax Act, the VAT Act or the Gambling Regulatory Authority Act, are fully paid on or before **01 April 2024**, any penalty and interest included in the tax arrears will be fully waived, provided that an application for the waiver is made to the MRA on or before **03 January 2024**.

The facility to make the application electronically is available on MRA website www.mra.mu

Taxpayers having assessments pending on 02 June 2023 before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council, and who wish to join the scheme, may do so by withdrawing the case before these institutions.

The scheme is not applicable to a person:

- i. who has been convicted of an offence on or after 01 July 2012;
- ii. against whom there are any pending or contemplated civil or criminal proceedings; 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; or a corruption offence under the Prevention of Corruption Act.

For further details, kindly visit the MRA website: www.mra.mu or phone the MRA Helpdesk on 207 6000 during working hours.