NOTICE - REVISED FEE FOR RULING

The Mauritius Revenue Authority (MRA) wishes to inform taxpayers, tax agents and the public in general that the **fees payable** under *section 159 of the Income Tax Act* and *section 69A of the Value Added Tax Act* for **applications for tax rulings** have been **revised**.

These changes are in accordance with the *Income Tax (Amendment No.2) Regulations 2025* and the *Value Added Tax (Amendment) Regulations 2025*, which have been officially published in the *The Mauritius Government Gazette.*

Effective **1 October 2025**, the fees have been revised as follows:

1. Income Tax ruling

- In relation to an individual, from **2,000** rupees to **3,000** rupees; and
- In relation to any other person, from **10,000** rupees to **50,000** rupees.

2. Value Added Tax ruling

- In relation to an individual, from **2,000** rupees to **3,000** rupees; and
- In relation to any other person, from **10,000** rupees to **15,000** rupees.

These revised fees apply to all applications submitted on or after **1 October 2025.**

Applicants are advised to take note of these changes when preparing and submitting their applications for rulings.

For further information, kindly visit the MRA website: https://www.mra.mu/ or phone the MRA helpdesk on **207 6000.**

Mauritius Revenue Authority **15 October 2025**