

NOVEMBER 2025

ATAF ADVANCED TAX AUDIT COURSE

Strengthening
Tax Administration
Across Africa



PRIZE GIVING CEREMONY

Winners Announced



EDITORIAL NOTE

Learning Together for a Stronger African Tax Future

As African economies grow more interconnected and increasingly digital, the demands placed on tax administrations are evolving rapidly. Auditors today are no longer simply reviewers of accounts; they are strategic actors at the heart of fiscal integrity, public trust and sustainable development. In this changing landscape, Mauritius is emerging as a natural meeting point for learning, reflection and collective progress in tax administration.

The recent ATAF Advanced Tax Audit Course hosted by the Mauritius Revenue Authority exemplifies this role. Bringing together tax professionals from across the continent, the programme created more than a training environment: it fostered a shared commitment to excellence, professionalism and forward-looking audit practices. Participants engaged with complex issues such as digital transactions, cross-border risks and modern compliance strategies, reinforcing the idea that effective auditing must be proactive, intelligent and adaptive.

Mauritius's growing stature as a regional training hub is the result of deliberate and sustained choices. Strong governance, political stability and a culture of professionalism have earned the trust of leading international institutions. Over the years, organisations such as the IMF, CATA, WCO, the World Bank, the African Development Bank and regional bodies including ATAF and AFRITAC South, have selected Mauritius as a platform to train, upskill and connect African revenue professionals.

Together, these initiatives have transformed the island into a genuine classroom for Africa, where experience is shared, skills are sharpened and common solutions are shaped.

This role is inseparable from Mauritius's position as an International Financial Centre, one that combines technical expertise, regulatory credibility and openness to collaboration. It is within this ecosystem that tax administrations from across the continent come together to learn, exchange experiences and collectively strengthen their systems.

For the Mauritius Revenue Authority, hosting and supporting such initiatives is both a responsibility and a source of pride. By sharing knowledge and opening its doors to Africa, MRA contributes to building stronger tax institutions, institutions capable of supporting development, ensuring fairness and earning the confidence of citizens.

As Africa's tax future continues to take shape, Mauritius stands ready to play its part: as a convener, a partner and a catalyst for excellence.



Mr. Amick Teeluckdharry

Assistant Director,
Taxpayer Education and
Communication Department,
Mauritius Revenue Authority

EDITORIAL TEAM

Editor:

Amick TEELUCKDHARRY

Managing Editor:

Jhabeer HOSSUNNALLY

Associate Editor:

Chetranee PERYAGH

Section Editors:

Madhosing THECKA
Chandraduth LOCHUN
Yaseerah SHAH
Arshad TOORABALLY
Ruheen JOURALKHAN

Creative Designer:

Mehraj BHAGEERUTH

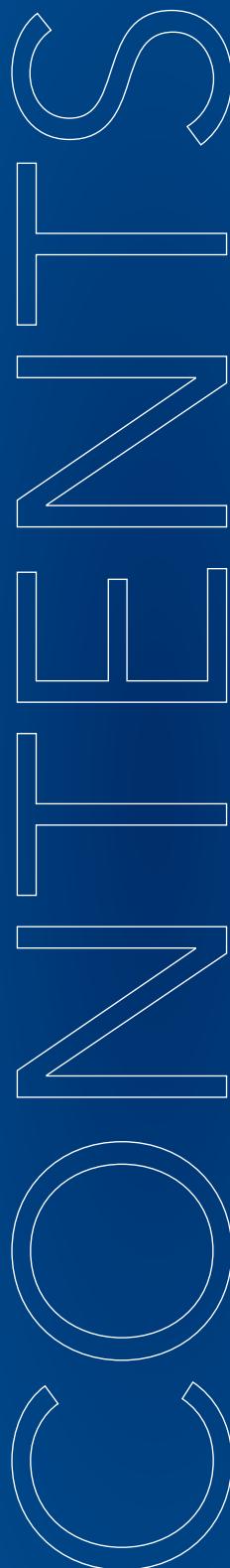
Photographer/ Videographer:

Neehal MOORGHEN

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ATAF ADVANCED TAX AUDIT COURSE

STRENGTHENING TAX ADMINISTRATION ACROSS AFRICA



The African Tax Administration Forum (ATAF), in collaboration with the Mauritius Revenue Authority (MRA), successfully hosted the ATAF Advanced Tax Audit Course at the Integrated Customs Clearance Centre (ICCC), Le Chaland Road, Plaine Magnien. The course, held from 10 to 14 November 2025, brought together 120 participants from Mauritius, Angola, Cameroon, Eswatini, Gabon, Lesotho, Malawi, Madagascar, Morocco, Niger, Nigeria, Rwanda, Seychelles, South Africa, Tanzania, Togo and Zimbabwe. The event was designed to strengthen participants' capacity to address complex tax audit challenges and proved to be an outstanding success.

Award of Certificates and Keynote Address

During the Award of Certificate Ceremony on Friday, 14 November 2025, Mr. Rohit Ramnawaz, Director-General of MRA, emphasised the importance of collaboration. He stated, "Mauritius serves as a meeting ground for collaboration, where the diversity of our continent is showcased through learning and shared professional growth." Highlighting the critical role of tax audits in maintaining fiscal integrity, he added, "Tax audit remains one of the most vital pillars of any tax administration. It is not merely an exercise in checking figures; it is a safeguard of integrity, a mechanism that builds public trust and a driver of fiscal justice."



Mr. Rohit Ramnawaz, Director-General, MRA

Mr. Ramnawaz stressed that effective auditing ensures that all taxpayers contribute fairly, enabling governments to fund essential services and drive social progress. "In the African context, where our economies are growing, diversifying and digitalising, the role of the tax auditor becomes even more strategic. Each of you stands at the front line of this transformation. The way we conduct audits today with professionalism, fairness and foresight directly influences the credibility and performance of our tax systems tomorrow," he said.

Forward-Thinking Tax Auditing

Acknowledging the evolving nature of global tax systems, Mr. Ramnawaz urged auditors to adopt a forward-thinking approach. *"In today's dynamic environment, we cannot rely solely on past methods. We must be critical thinkers, questioning assumptions, understanding complex business models and applying risk-based approaches"*, he stated.

He further encouraged participants to move beyond traditional compliance checklists, emphasising the importance of interpreting emerging trends, identifying new risks such as those arising from digital transactions and cross-border activities and anticipating future challenges. *"This shift from reactive audits to proactive compliance management defines the maturity of modern tax administration,"* he concluded.

Recognition and Appreciation

Ms. Anna Holstein, Tax Academy Training Officer at ATAF, praised participants for their dedication to enhancing their professional skills and stressed the importance of applying the knowledge and techniques acquired to strengthen tax administration in their respective countries. She expressed gratitude to the Mauritius Revenue Authority for hosting the course, recognising Mauritius' commitment to fostering knowledge-sharing and capacity-building in tax administration.

Participants Ms. Makhaile Motlomelo and Ms. Salima Gueddouri conveyed their appreciation for the expertise of the facilitators and extended their thanks to the resource persons and the entire coordination team for their tireless efforts in ensuring the success of the course.

Advancing Tax Audit Excellence across Africa

MRA warmly congratulates all participants who successfully completed the ATAF Advanced Tax Audit Course.

The Authority looks forward to supporting their continued professional development and to hosting future training programmes that further strengthen tax administration across the continent.



REGIONAL TRAINING CENTRE

MAURITIUS: A CENTRE OF EXCELLENCE FOR TRAINING AND CAPACITY BUILDING



Mauritius is strategically positioning itself as a Centre for Excellence in Training and a Regional Training Centre (RTC) for Africa, leveraging its stable financial environment, high standards of governance and unique geopolitical position between Africa and Asia. This initiative is a key pillar of the island's ambition to become a knowledge-based economy and an international education hub.

Over the years, Mauritius has successfully established several RTCs and institutions serving the capacity-building needs of the wider African and Indian Ocean region, particularly in areas of national strength. This represents a significant avenue for training collaboration, capitalising on Mauritius's status as a leading International Financial Centre (IFC) in Africa.

Key Institutions and Programmes

- **Africa Training Institute (ATI) - IMF:** Established by the International Monetary Fund (IMF) in Mauritius, ATI provides high-level training in areas such as Public Financial Management (PFM) and Macroeconomic Analysis for African countries.
- **AFRITAC South (AFS) - IMF:** This regional capacity development centre serves 13 Southern African nations, offering hands-on training and technical assistance to strengthen economic institutions,

particularly in Public Financial Management and Tax Administration (TADM).

- **Logistics and Maritime Security:** The Mauritius Revenue Authority (MRA), in partnership with international stakeholders, hosts joint trainings at the Customs House RTC, focusing on port security and maritime crime prevention for Indian Ocean countries.

International and Regional Collaboration

Mauritius's role as an RTC is underpinned by robust international and regional partnerships, which validate its position and attract foreign expertise:

- **Regional Multidisciplinary Centre of Excellence (RMCE):** Designed in consultation with regional blocs such as COMESA, SADC and the Indian Ocean Commission (IOC), RMCE builds capacity to formulate and implement Regional Economic Development and Integration (REI) policies across Eastern and Southern Africa.

Focus on Taxation and Finance

Mauritius has become a key hub for professional training in finance, taxation and governance, attracting delegations and resource persons from Africa and Europe.

- **African Tax Administration Forum (ATAF):** Leveraging Mauritius's advanced financial systems, ATAF hosts workshops to enhance the technical capacity of African tax administrations.
- **Scale of Impact:** Workshops attracting participants from over 26 countries, such as the Tobacco and Excise Tax Training or TADAT workshops, highlight the island's significant regional influence in areas such as domestic revenue mobilisation, international taxation and combating illicit financial flows.
- **Specific Training Programmes:** Recent collaborations with MRA have focused on Advanced Tax Audit Training for sectors including banking, telecommunications and mining, as well as on strengthening Excise Tax Regimes.
- **International Partner Sponsorship:** Courses sponsored by ATAF, the World Bank (WB), the African Development Bank (AfDB) and the Commonwealth Association of Tax Administrators (CATA) reaffirm the global recognition of Mauritius's training platform and the relevance of its content.



Institutional Pillars and Recognition

Mauritius hosts several key institutions consolidating its RTC status:

- **IMF Africa Training Institute (ATI) and AFRITAC South (AFS):** Located in Ebene, these centres provide high-level training in Public Financial Management, Macroeconomic Analysis and Debt Management to dozens of Sub-Saharan African countries, mirroring the continental reach of ATAF workshops.

The Financial Hub Nexus

Mauritius's role as a training centre is closely linked to its status as a Financial Hub:

- **Gateway to Africa:** As an International Financial Centre (IFC), Mauritius serves as a secure, transparent and well-regulated conduit for investment into Africa. Its strong legal framework, combining common and civil law, along with adherence to international standards such as OECD and FATF, makes it a trusted jurisdiction.
- **Neutral Convening Power:** Coupled with political stability and technical expertise, Mauritius effectively acts as a "classroom for Africa", addressing key challenges in tax capacity and economic governance with the support of global financial institutions.

Through these initiatives, Mauritius continues to solidify its position as a regional leader in professional training and capacity-building, providing a high-standard, neutral platform for African nations to strengthen governance, taxation and financial management.



SEMINAR ON TAX MANAGEMENT FOR MAURITIUS IN CHINA

FROM LECTURE HALLS TO LIVING CITIES: MRA DELEGATION'S LEARNING JOURNEY



When a delegation of twenty-three officers from the Mauritius Revenue Authority (MRA) travelled to Beijing, China, the objective was clear: to strengthen technical knowledge in tax management and explore international best practices.

Yet, over the course of twenty-one days, the Seminar on Tax Management for Mauritius, hosted by the Central University of Finance and Economics (CUFE), evolved into a far richer experience – one that combined learning, cultural discovery and meaningful human connection.

The programme, held in Beijing and Hunan Province, brought together officers from across all MRA departments. Academic lectures, interactive discussions, field visits and cultural exchanges offered a holistic understanding of China's tax system, governance model and development journey, while reinforcing the importance of unity, respect and openness – values that define the Mauritian identity.

A learning environment built on Mutual Respect

From the very first day, the Mauritian delegation was warmly welcomed by CUFE's faculty and organisers. Throughout the seminar, they expressed appreciation for the delegation's discipline, professionalism and respect for Chinese culture. The spirit of unity

displayed by the group left a strong impression, reflecting Mauritius' multicultural values and collective ethos.

This atmosphere of mutual respect set the tone for open dialogue and knowledge sharing. Officers engaged actively in discussions, drawing parallels between China's experiences and Mauritius' own reform journey, particularly in tax administration, digitalisation and public governance.

Understanding China's Governance and Cultural Foundations

The seminar began by placing China's tax system within its broader cultural and governance context. Participants explored key principles that underpin China's administrative effectiveness: respect for authority, social harmony, discipline, education and long-term planning.

Further sessions on cultural etiquette, culinary traditions and tea culture illustrated how deeply these values are embedded in everyday life. Basic Mandarin language classes further enhanced daily interactions and appreciation of linguistic diversity. These insights were particularly meaningful for Mauritian participants, given Mauritius' own multicultural fabric and the role culture plays in governance and compliance.



Discussions on demographic challenges – including ageing populations and declining birth rates – also resonated strongly, as both China and Mauritius face similar long-term pressures requiring thoughtful policy responses.

China's Economic Reform story: Lessons in Strategy and Patience

A central component of the seminar focused on China's economic transformation. Participants examined the country's shift from a centrally planned economy to a market-oriented system following the 1978 reforms.



China's approach was marked by gradualism rather than abrupt change. Reforms were piloted, tested and refined before national rollout. Local governments were encouraged to experiment, while national priorities were guided by long-term Five-Year Plans. The success of Special Economic Zones such as Shenzhen demonstrated how targeted policies can stimulate investment, innovation and employment.

For Mauritius, these lessons highlight the value of phased reform, institutional stability and policy continuity – particularly relevant as MRA continues to modernise its systems and processes.



Exploring one of the world's most advanced tax systems

The academic sessions on China's tax system provided deep insight into its evolution and structure. Participants examined major reforms such as the 1994 Tax Sharing Reform, the 2008 Corporate Income Tax unification and the nationwide transition to a Value Added Tax (VAT) system.



Particular attention was given to the **Fapiao System**, China's digital VAT invoice, which functions simultaneously as a tax receipt, compliance tool and fraud-prevention mechanism. Each transaction is digitally traceable, reinforcing voluntary compliance while reducing administrative burden.



Equally impactful was the introduction to China's Golden Tax System – a nationwide platform integrating big data, artificial intelligence and cross-agency information sharing. The system enables real-time invoice verification, automated audit selection and advanced risk analysis, offering valuable reference points for Mauritius as it expands e-invoicing and risk-based compliance models.





Taxing the Digital Economy



China's rapidly expanding digital economy presents new taxation challenges, many of which are global in nature. Seminar sessions addressed issues such as platform-based income, influencer earnings, intangible assets and cross-border digital services.



China's response – combining technology, data integration and international cooperation – demonstrated how tax administrations can adapt to emerging business models. These discussions were highly relevant for Mauritius, highlighting opportunities to strengthen taxation of digital platforms, protect the tax base and ensure fairness between traditional and digital sectors.



Learning beyond the classroom

The programme's field visits brought theory into real-world context. In Hunan Province, participants visited the Zhuzhou Hi-Tech Industrial Development Zone, showcasing smart manufacturing, automation and tax-supported innovation. At the Zhuzhou Electric Locomotive Research Institute, advances in electric mobility and battery technology illustrated how policy, research and taxation can align to support sustainability.





A visit to Kilimall, a major e-commerce platform, offered insight into digital trade ecosystems, logistics optimisation and cross-border retail. Discussions highlighted how Mauritian products – including tea, rum and artisanal goods – could potentially access the Chinese market.

The China-Africa Economic and Trade Cooperation Center further underscored Mauritius' strategic potential as a gateway for China-Africa investment flows.



Experiencing China's Cultural Heritage

Cultural immersion formed a defining part of the journey. Visits to iconic landmarks – the Great Wall, Temple of Heaven, Summer Palace and Beijing City Planning Exhibition Hall – revealed the depth of China's historical continuity and long-term vision.

These experiences reinforced the understanding that modern governance in China is deeply rooted in centuries of administrative tradition and strategic planning. Seeing this connection between history and modern development provided valuable perspective for public officers shaping future institutions.



The Great Wall of China



The Temple of Heaven



The Summer Palace



Beijing City Planning Exhibition Hall



Sharing Mauritius with China

Cultural exchange was mutual. MRA delegation delivered a presentation showcasing Mauritius' economy, multicultural identity, traditions, Sega music, landmarks and longstanding relationship with China.



A visit to a local Chinese family added a personal dimension, offering insight into daily life, hospitality

This exchange was warmly received by CUFE staff and attendees, further strengthening people-to-people ties.



Key reflections for Mauritius

The seminar offered several lessons relevant to Mauritius' ongoing reforms:

- Digital tax administration and data integration are essential for future-ready governance.
- Risk-based compliance enhances efficiency and reduces revenue leakage.
- Gradual, well-sequenced reform builds trust and effectiveness.
- Digital economy taxation must evolve proactively.
- Continuous capacity-building and data literacy are critical for success.



A journey that continues

As the delegation returned home, it carried not only knowledge, but inspiration. The seminar reaffirmed that effective tax administration is shaped by people, culture and long-term vision – not systems alone.

China's experience demonstrates what disciplined governance, technological integration and cultural cohesion can achieve. For Mauritius, the journey of learning and adaptation continues – enriched by this meaningful exchange and guided by the shared commitment to serve the nation better.



“

Efforts should be made to advance national big data strategy, improve digital infrastructure, promote integration and sharing of digital resources, safeguard data security, speed up the construction of digital China and better serve the socioeconomic development and improvement of people's livelihood in China.

”

Xi Jinping

President of the People's Republic of China



毛里求斯税务管理研修班

Seminar on Tax Management for Mauritius



SN	NAME	DEPARTMENT / DIVISION
1	Hansenrow Rama	Research, Policy and Planning
2	Yudishtir M. Woograsing	Fiscal Investigations
3	Harryvansh Haurheeram	Medium and Small Taxpayers
4	Mohammad M. Sulyman	Internal Audit
5	Mehraj Bhageeruth	Taxpayer Education and Communication
6	Outam Angoteea	Human Resources and Training
7	Akash Sookun	Finance and Administration
8	Sanjeev Busgeeth	Objections, Appeals and Dispute Resolutions
9	Hanaa Auleear	Large Taxpayers
10	Hanaa Wafiqua Antoaroo	Medium and Small Taxpayers
11	Sareeka Gunesh	Objections, Appeals and Dispute Resolutions
12	Armodalingum Chinapiel	Legal Services

SN	NAME	DEPARTMENT/DIVISION
13	Yaasir Codabaccus	Operational Services
14	Mokshada Devi Gangaram	Operational Services
15	Chaya Devi Fowdar	Fiscal Investigations
16	Luvraj Pandoo	Research, Policy and Planning
17	Manisha Seechurn	Operational Services
18	Keeran Hurry	Information Systems
19	Najah Maghooa	Internal Affairs
20	Chooramanee Muhun	Medium and Small Taxpayers
21	Itisha Devee Moheeput	Large Taxpayers
22	Sarita Bhunjun-Nathoo	Human Resources and Training
23	Estelle Taleck-Tuposeea	Operational Services



The Palace Museum

QUALIFIED DOMESTIC MINIMUM TOP-UP (QDMT) TAX

DUE DATE FOR FILING THE QDMT TAX RETURN AND PAYING THE TAX

The Qualified Domestic Minimum Top-up (QDMT) is a tax imposed in Mauritius on resident companies that are part of multinational enterprise (MNE) groups. This applies to MNEs with consolidated annual revenue of €750M or more in at least 2 of the 4 fiscal years immediately preceding the fiscal year of the Ultimate Parent Entity (UPE).

QDMT is applicable to the year of assessment commencing on 1st July 2025 and every subsequent year of assessment. In other words, the QDMT tax applies to a resident company that is part of an in-scope multinational enterprise group with a fiscal year ending on or after 1st January 2025.

Notification process for Filing of QDMT Tax Return:

Resident companies must notify MRA within 6 months from the end of the MNE group's fiscal year. The notification should include details of the designated person, who must be a resident in Mauritius and responsible for filing the QDMT tax return and paying the tax due.

The deadlines for these notifications, which have already passed, have been extended to 30 November 2025. All in-scope companies that need to make the notification are advised to comply with this new deadline. The notification process can be easily completed on MRA 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 must submit their income tax return and pay any tax due no later than six (6) months after the end of their accounting year.

Fiscal year means an accounting period with respect to which the ultimate parent entity of the multinational enterprise (MNE) group prepares its financial statements



FAIR SHARE CONTRIBUTION

APPLICABILITY CRITERIA AND INCOME PERIOD COVERED UNDER THE VAT ACT

Following changes brought to the Value Added Tax (VAT) Act, companies that meet the following conditions will have to pay the Fair Share Contribution (FSC):

1. Companies having supplies exceeding MUR 24 million,
2. The company is required to register under the VAT Act,
3. The company's chargeable income (profit) is over MUR 24 million in an accounting year.

These companies will need to pay the FSC on income earned from 1 July 2025 to 30 June 2028.

The rates applicable are:

Tax Rates	Rate of Fair Share Contribution
Company subject to income tax at the rate of 3%	2% of its chargeable income
Company subject to income tax at the rate of 15%	5% of its chargeable income
Bank	5% of its chargeable income

Accordingly, companies having chargeable income exceeding MUR 24 million for the Year of Assessment 2024/2025 will have to submit their first FSC statement, as per table below:

Companies having closing date of accounts	1 st FSC Statement relate to Period	FSC Quarter	Due Date
January	May 2025 to July 2025	Q2	31 October 2025
February	June 2025 to August 2025	Q2	30 November 2025
March	July 2025 to September 2025	Q2	29 December 2025
April	May 2025 to July 2025	Q1	31 October 2025
May	June 2025 to August 2025	Q1	30 November 2025
June	July 2025 to 30 September 2025	Q1	29 December 2025
July	August 2024 to July 2025	Q4	02 February 2026
	August 2025 to October 2025	Q1	
August	September 2024 to August 2025	Q4	02 March 2026
	September 2025 to November 2025	Q1	
September	October 2024 to September 2025	Q4	31 March 2026
	October 2025 to December 2025	Q1	
October	May 2025 to July 2025	Q3	31 October 2025
November	June 2025 to August 2025	Q3	30 November 2025
December	July 2025 to September 2025	Q3	29 December 2025

Penalty for late payment of Fair Share Contribution

If a company fails to pay the contribution on or before the due date, the company shall be liable to, in addition to the amount of the contribution payable, a penalty of 2.5 per cent of the unpaid contribution.

Additional Fair Share Contribution

Banks will be subject to an additional FSC of 2.5% on their chargeable income arising from transactions with residents, other than from a global business entity.

Every company liable to FSC shall submit an electronic FSC statement and pay the corresponding contribution within the following deadlines:

Quarter	Due date of submission of statement and payment of contribution
First 3 quarters	Within 3 months from the end of the month in which the respective quarter ends
Fourth quarter	Within 6 months from the end of the month in which the accounting year ends

Interest

The law provides for payment of interest at the rate of 0.25 per cent per month or part of the month during which the contribution remains unpaid.



Overview of the Scheme

The **Tax Disputes Settlement Scheme (TDSS) 2025**, introduced by MRA under the Finance Act 2025, provides taxpayers with an opportunity to settle long-standing tax or customs disputes that are currently under appeal before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council.

The scheme applies to assessments for which proceedings were pending as at 5 June 2025 and is aimed at offering a simpler and more efficient alternative to prolonged legal processes.

Application and Payment Deadlines

Taxpayers wishing to benefit from the scheme must submit their applications online on or before 31 December 2025, through **MRA Website: www.mra.mu** and any outstanding tax due under the scheme must be fully paid on or before 31 March 2026.

Exclusions under the Scheme

However, the scheme is not available to persons who have been convicted of an offence on or after 1 July 2012, or who are subject to criminal proceedings or investigations relating to serious offences such as drug or arms trafficking, terrorism, money laundering, corruption, or offences under the Financial Crimes Commission Act 2023, as provided under section 28(24)(b) of MRA Act.

Acknowledgement of Application

Upon successful online submission of a TDSS application, an acknowledgement message will be displayed on the screen; if this message does not appear, the application is considered unsuccessful and should be resubmitted, or the taxpayer should contact MRA for assistance by email at headoffice@mra.mu

Tax Disputes Settlement Scheme (TDSS) 2025



Voluntary Disclosure Settlement Scheme (VDSS) 2025



Overview of the Scheme

The **Voluntary Disclosure Settlement Scheme (VDSS) 2025**, introduced by MRA through the Finance Act 2025, provides taxpayers with an opportunity to voluntarily disclose undeclared or under-declared income or taxable supplies and regularize their tax affairs.

Scope and Deadlines

Applications to join the scheme must be made electronically on or before 31 March 2026 and the tax disclosed must also be fully paid by that date. VDSS covers Income Tax for the year of assessment 2024-2025 and any prior years, as well as Value Added Tax (VAT) for taxable periods ended 30 April 2025 or earlier for monthly filers and 31 March 2025 or earlier for quarterly filers.

Eligibility Criteria

The scheme is open to any person wishing to make a voluntary disclosure, including non-filers, persons who have already filed returns but need to amend them, non-registered persons and taxpayers who have been assessed after 5 June 2025, provided they have withdrawn any objection or appeal and agreed to the tax assessed.

Persons NOT Eligible

VDSS is, however, not applicable to persons convicted of an offence on or after 1 July 2012, or those subject to criminal proceedings or investigations relating to serious offences such as drug or arms trafficking, terrorism, money laundering, corruption, or offences under the Financial Crimes Commission Act 2023.

Application Process

Applications must be submitted online through **MRA website** and depending on the applicant's situation, may involve submitting outstanding returns, amended returns, or applying for a Tax Account Number or VAT registration before making the disclosure.

Accuracy of Information and Confirmation

Applicants are advised to ensure that all information provided is accurate and complete, including valid contact details, as these will be used by MRA for communication.

Upon successful submission, an acknowledgement message will appear on screen, followed by a confirmation email or SMS.

PRIZE GIVING CEREMONY

WINNERS ANNOUNCED



The Mauritius Revenue Authority (MRA) held its Prize Giving Ceremony for MRA Tax Club Elocution and Debate Contest 2025, the e-Filing Lucky Draw 2025 and the Taxpayer Satisfaction Survey Draw 2025 on Friday, 28 November 2025 at Ehram Court, Port-Louis. The event brought together winners, stakeholders and MRA officials for the formal presentation of prizes.

e-Filing Lucky Draw

The e-Filing Lucky Draw was held on Wednesday, 29 October 2025. Five winners were drawn and each received a cash prize of Rs. 25,000.

Name of the winners	Amount (Rs)
ANATAH, Lekraj	25,000
NINA, Kervin Gerard Westley	25,000
FRA, Louis Clarel Berty	25,000
EOLE, Jean Patrick	25,000
RAGAVEN, Jaiswaree	25,000

Taxpayer Satisfaction Survey (TSS) Draw

The TSS Draw 2025 was held on 29 October 2025 under the supervision of the Gambling Regulatory Authority. Designed to capture taxpayers' perspectives, the survey provides valuable insights that enable MRA to assess service delivery and identify areas for improvement.

Through systematic collection and analysis of taxpayer input, MRA ensures its operations remain aligned with public expectations and service standards.

The winners of the Taxpayer Satisfaction Survey Draw were:

Prize	Name of the winners	Amount (Rs)
1 st	TAUCKOOR, Ashwin Kevin	25,000
2 nd	SONEA, Kaviraj	15,000
3 rd	SOHAWON, Mohammad Faizal	10,000

Tax Club Elocution and Debate Contest

To promote tax awareness among young people, MRA is establishing Tax Clubs in secondary schools across Mauritius. The first major initiative under this project was the inter-college Elocution and Debate Contest.

Following four preliminary rounds and two semi finals, the Grand Final was held on Thursday, 25 September 2025 at the Integrated Customs Clearance Centre, Le Chaland.

The winners of the contest were:

Name	Amount (Rs)
SERWAN, Yoshita Yojna	25,000
APPAVOO, Thaiyal	20,000
SHUNMOOGUM, Nianjinee Vernousha	10,000
MUDHOO, Pariksit	10,000
SOOBRAMANIYAN, Yuvena	5,000
KAWOL, Jaanvee	5,000
SEEGOOLAM, Mitisha Devi Ayushi	5,000
NAWRUTTUN, Tejaswini	5,000

During the ceremony, the Director-General of MRA, Mr. Rohit Ramnawaz, delivered a keynote address highlighting the essential role of taxpayers in national development. He stressed that taxpayers are not merely contributors but partners in progress and emphasised that the responsibilities of MRA extend beyond revenue collection.

He stated, *"We administer financial assistance programs, we safeguard our borders and we strive every day to offer a service built on professionalism, fairness and respect. We want taxpayers to feel heard, valued and supported. Without taxpayers, there is no revenue. And without revenue, there is no foundation for national development."*

He further noted, *"The government's ability to invest in key sectors such as education, healthcare, infrastructure and social welfare is made possible through the revenue collected. This directly contributes to the nation's overall well-being and prosperity."*

Speaking on the importance of tax education among young people, Mr. Ramnawaz emphasised the proactive engagement of MRA with approximately 50 secondary schools annually. He underlined the pivotal role of the Tax Club in providing a structured platform for students to learn and debate, thereby contributing to the development of informed and responsible citizens and laying the foundation for a stronger future for Mauritius.

In his welcome address, Mr. Amick Teeluckdharry, Assistant Director at the Taxpayer Education and Communication Department, echoed the importance of youth participation in nation building. He stated, *"The Taxpayer Satisfaction Survey and the e-Filing Lucky Draw reflect MRA's strong commitment to service excellence and enhanced collaboration with taxpayers."* He concluded that these initiatives symbolise a shared digital journey towards a smarter and more convenient tax environment.

MRA congratulates all winners and reaffirms its commitment to taxpayer engagement, youth participation and continuous service excellence.



Mr. Rohit Ramnawaz, Director-General, MRA



Mr. Amick Teeluckdharry, Assistant Director, Taxpayer Education and Communication Department



MRA TRAIL 2025

A SUCCESSFUL 4.5 KM JOURNEY OF FITNESS, TEAM SPIRIT AND INCLUSION



The Mauritius Revenue Authority successfully organised the **MRA Trail** on 15 November 2025, covering a 4.5 km route from Custom House to the Rivulet Terre Rouge Bird Sanctuary. The event marked a strong commitment to employee wellness, teamwork and healthy living, with around 175 staff registering to participate.

Participants were issued with dossards displaying numbers and colours, along with MRA caps and water bottles, ensuring both visibility and hydration throughout the trail. Staff were grouped into Male and Female categories, based on age brackets as follows:

- **Category A: 30 years and below**
- **Category B: 31-45 years**
- **Category C: 46-59 years**
- **Category D: 60 years and above**

All participants arrived by 08h30 at Custom House. Prior to the start of the trail, a fun and energetic warm-up session was conducted in front of the main stairs of Custom House by Mr. N. Dayal, Principal Training Academy, setting a positive and enthusiastic tone for the event.

The trail was graced by the presence and support of Mr. R. Ramnawaz, Director-General of MRA, and Mr. Jean Clément Crouche, MRA Board Member, who both encouraged this initiative. Several

members of senior management also actively took part in the trail, including Mr. D. Maunikum, Director Human Resources and Training, Mr. R. Ramnarain, Officer-in-Charge, Customs Dept., and Mr. A. Teeluckdharry, Assistant Director, Taxpayer Education & Communication Department, demonstrating strong leadership support for staff wellness initiatives.

The trail was officially launched at 09h00 sharp. To ensure fairness and completion of the full route, participants were issued a return ticket at the halfway point at the Bird Sanctuary, which had to be presented at the finish line.

Comprehensive safety and support measures were put in place. Four water stations staffed by 6 marshals were deployed along the route to provide refreshments and assistance. An ambulance was hired and continuously patrolled the trail, while a mobile support team from the Human Resources & Training Department monitored the route to ensure the smooth and safe conduct of the event.

As participants began arriving at the finish line, members of the organising team recorded the results for the respective categories. Finishers were welcomed with refreshments and were also presented with an MRA tote bag filled with goodies, as a token of appreciation for their participation.

Winners by Category

Category A - Female (30 years and below)

1. Treeloshini Ramjutton
2. Karishma Suddul
3. Kushmeeta Bakha

Category A - Male (30 years and below)

1. Calvin Roy Curoopen
2. Balaramen Mungeapen
3. Kiirtiven Ramsamy

Category B - Female (31-45 years)

1. Dooshi Khelawon
2. Chavina Bhandu
3. Isanie Larche

Category B - Male (31-45 years)

1. Salman Noormamode
2. Kamlesh Ramtohul
3. Dissen Brambodarry

Category C - Female (46-59 years)

1. Anandee Sonnagee
2. Yougeeta Rajcoomar
3. Fahmida Khodabux

Category C - Male (46-59 years)

1. Harris Khelawon
2. Qoraishi Mohammad
3. Pranesh Lallmon

Category D - Male (60 years and above)

1. Jean Clément Crouche
2. Swaraj Sunassee
3. Raj Patroo

(There were no female participants in Category D.)

The winners were thereafter announced and rewarded with medals, trophies and shields for their outstanding performance. The event concluded with lunch served to participants, bringing the MRA Trail 2025 to a successful close.

The organisation and delivery of the MRA Trail 2025 were supported by the Human Resources & Training Department, including the Safety & Health Team, which was responsible for key planning, coordination and operational functions. These included the management of participant registration and categorisation, implementation of on-route safety measures, and coordination of finish-line arrangements. Hence contributing to the event's orderly execution and to the maintenance of appropriate safety and operational standards.

The MRA Trail 2025 stood as a testament to the Authority's dedication to promoting health, well-being, inclusiveness and team spirit, and set a strong foundation for future wellness initiatives within the organisation.





MRA ANNUAL PRAYER AT SHRI KANNANUR MARIAMEN KOVIL

As part of its longstanding tradition, the Mauritius Revenue Authority held its annual prayer ceremony on Thursday, 27 November 2025 from 09:00 to 13:00 at Shri Kannanur Mariamen Kovil in Port-Louis.

The event brought together Mr. Rohit Ramnawaz, Director-General of MRA, alongside Board Members, MRA Management Team and staff for a reflective and unifying moment of devotion. The prayer was officiated by Aya Araiven.

The ceremony unfolded in an atmosphere of calm reverence. The Kovil's ornate architecture provided a dignified setting while the resonant chants of the Iyer blended with bhajans and kirtans performed by staff members. Devotees dressed in traditional attire added cultural richness to the event and the distribution of Mahaprasad at its conclusion reinforced the spirit of unity and gratitude.

In his address, Mr. Rohit Ramnawaz, delivered a message that resonated deeply with participants. Referring to the principle that work is worship, he underscored patience, sincerity and perseverance as guiding values. He stated, *"When each of us performs our responsibilities with sincerity, choosing integrity over convenience, truth over shortcuts and service over self-interest, we are offering our work at the feet of the Divine."*

He further remarked, *"Our success is not built merely on systems and laws; it is built on the inner purity and commitment of our people. At MRA, we work diligently for the progress of Mauritius."*

Mr. Rajendra Gupta Ramnarain, Acting Director of Customs at MRA, reflected on the origins of the ceremony, noting that the tradition was initiated nearly 30 years ago. He highlighted that the annual prayer has become a symbol of collective reflection and spiritual grounding, strengthening bonds among staff and reaffirming shared values.

Aya Araiven emphasised that sincerity lies at the heart of both personal growth and institutional integrity. He commended MRA for sustaining this annual gathering, noting its role in reinforcing ethical values and supporting the professional and personal development of staff.

MRA expresses its gratitude to the organising team whose dedication ensured the smooth conduct and meaningful spirit of the ceremony.



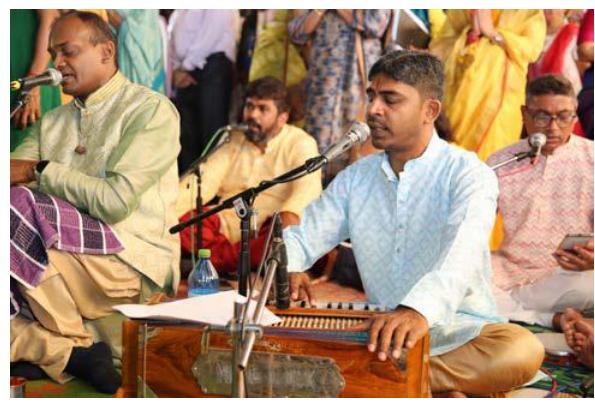
Mr. Rohit Ramnawaz, Director-General, MRA



Mr. Rajendra Gupta Ramnarain, Acting Director of Customs



Aya Araiven



STRENGTHENING WORKPLACE SAFETY

MRA CONDUCTS FIRE DRILL AT EHRAM COURT



The Mauritius Revenue Authority (MRA) conducted its annual Fire Drill at Ehram Court, Port-Louis, on Friday, 07 November 2025, at 13:30 hrs. Coordinated by the Finance and Administration Department (FAD), the exercise forms part of MRA's ongoing commitment to reinforce disaster preparedness and ensure that all staff remain fully familiar with emergency evacuation procedures.

Enhancing evacuation efficiency

This year's Fire Drill focused on improving evacuation efficiency, strengthening coordination among Fire Wardens and First Aiders and ensuring strict adherence to safety protocols from the moment the alarm sounded until the all-clear was issued.

Orderly evacuation and safety compliance

Upon activation of the fire alarm, staff evacuated the building calmly and proceeded to the designated Assembly Point at La Place de la Cathédrale. Given the Assembly Point's location along a busy roadway, police officers assisted with traffic control, while designated MRA personnel guided staff safely and in an orderly manner.

Fire Wardens across all floors played a pivotal role in directing colleagues through emergency exits, ensuring that evacuation procedures were executed efficiently. Special attention was given to the safe use of stairways and emergency doors to prevent accidents during the descent.

First Aiders remained on standby throughout the exercise, both inside the premises and at the Assembly Point, ready to provide immediate assistance if required.

Maintaining discipline at the Assembly Point

At La Place de la Cathédrale, Fire Wardens ensured that staff remained grouped according to their respective floors to facilitate roll call. Employees were reminded not to mingle across floors, as this could delay verification of attendance and conclusion of the exercise.

Staff were also instructed that entering or standing on church premises or on the church stairs during the drill is strictly prohibited. Clear instructions were given and discipline was observed until the Chief Fire Warden gave the green light to re-enter the building.

Support for staff requiring special assistance

Prior to the exercise, pregnant staff members and employees with mobility challenges were invited to contact FAD for appropriate arrangements. This measure reflects MRA's inclusive approach to emergency preparedness, ensuring the safety of all personnel during such activities.

Continuous improvement in Disaster Preparedness

The Fire Drill once again demonstrated MRA's commitment to cultivating a safety culture and continuous improvement. The annual exercise not only tests the organisation's readiness to respond to emergencies but also reinforces staff awareness of the correct procedures to follow during a real event.

By familiarising all employees with evacuation steps and strengthening coordination between Fire Wardens, First Aiders and administrative units, MRA continues to maintain a safe, disciplined and responsive working environment.

MRA: THE FIRST LINE OF DEFENSE

DANGEROUS DRUGS WORTH OVER RS. 61 MILLION INTERCEPTED

The Mauritius Revenue Authority (MRA), through its Customs Anti-Narcotics Section (CANS), continues to uphold its mandate to protect national borders from illicit trafficking.

MRA officers demonstrated exceptional vigilance and coordination during a series of high-value drug interceptions in November 2025.

Cannabis Seizure – Rs. 14.82 Million

On 11 November 2025, 12 plastic sachets of cannabis, valued at Rs 14,820,000, were intercepted at SSR International Airport from a South African female passenger. The carefully coordinated controlled delivery operation ensured the substances were recovered safely and investigations into the trafficking network remain ongoing.

Cannabis Seizure – Rs. 15.77 Million

On 20 November 2025, 13.14 kg of cannabis worth Rs 15,768,000 was seized from a British national attempting to leave through the Green Channel at SSR International Airport. Luggage scans revealed 24 transparent plastic sachets containing compressed dried leaf matter. The operation led to a subsequent arrest.

Heroin Seizure – Rs. 31.31 Million

On 27 November 2025, MRA officers intercepted 2.087 kg of heroin from a German national. A false bottom in his trolley bag concealed two parcels of the substance, with a total street value of Rs. 31,305,000. The seized drugs were secured and a formal enquiry is underway.

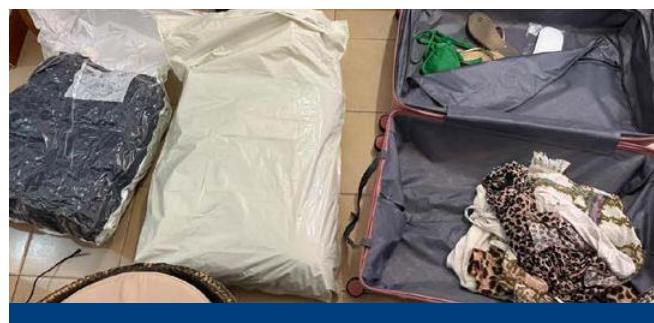
MRA's continued commitment

These successive interceptions demonstrate MRA's unwavering vigilance, professionalism and collaborative approach in safeguarding Mauritius against drug trafficking. Each seizure represents not only the interception of illicit substances but also the protection of lives, families and communities.

TOTAL IMPACT – NOVEMBER 2025

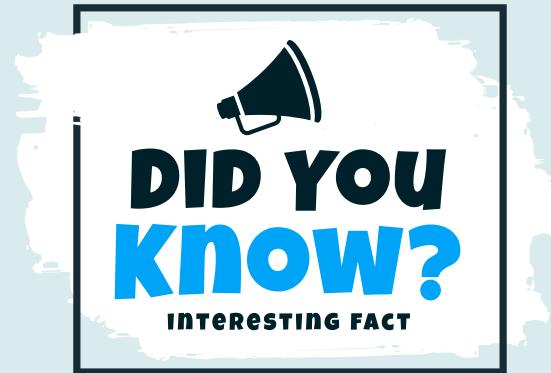
Total street value	Approx. Rs. 61 million
Main substances	Cannabis • Heroin
Total weight seized	15.14 kg of Cannabis, 2.087 kg of Heroin
Arrests made	Multiple suspects from South Africa, UK and Germany

By combining intelligence-led profiling with operational coordination, MRA continues to play a decisive role in securing the nation's borders and enforcing the rule of law. These actions reaffirm the Authority's position as the country's first line of defence in the fight against transnational crime.



Seizure of cannabis





FILING OF RETURNS & STATEMENTS PAYMENT OF CONTRIBUTIONS AND TAXES

**The due date for submitting returns/statements and paying taxes (if applicable) is
Monday, 29 December 2025 for the following:**

- Submission of CPS (Current Payment System) for the quarter ending 30 September 2025 (submitted electronically).
- Submission of APS (Advance Payment System) by companies for quarter ended 30 September 2025.
- Submission of Return and Payment of Tax by companies with accounting year ended in June 2025.
- Remittance of Passenger Fee/Passenger Solidarity Levy.
- Joint electronic PAYE (Pay As You Earn) for the month of November 2025 & CSG (Contribution Sociale Généralisée) / NSF (National Savings Fund) / Levy return and electronic payment of tax withheld for the month of November 2025.
- Submission of PRGF (Portable Retirement Gratuity Fund) Return and Payment of PRGF contributions for the month of November 2025.
- Submission of VAT (Value Added Tax) Return for the month of November 2025 and Payment of Tax, electronically.
- Submission of TDS (Tax Deduction at Source) Return for the month of November 2025 and electronic payment of tax deducted; and
- VAT Special Levy on Banks whose accounting year ended in July 2025.

**The due date for submission of annual income tax returns with no tax liability by
companies whose accounting year ended in June 2025 is
Thursday 15 January 2026.**

USEFUL LINKS

[Advance Payment System \(APS\)](#)

[Current Payment System \(CPS\)](#)

[Tax Deduction at Source](#)



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius
T: +230 207 6000 | **F:** +230 211 8099 | **E:** headoffice@mra.mu | **W:** www.mra.mu

