



Browse for more
[Our Tax Services](#)
[Our Tax Dispute Resolution services](#)

Fast-track settlement schemes available to taxpayers

Over the years, the Mauritius Revenue Authority (“MRA”) has been successful in broadening the tax base and, for the fiscal year 2018/2019, the MRA collected a total of over USD 2.8bn in tax revenues. The debt settlement schemes, such as the Alternative Tax Dispute Resolution and the Expeditious Dispute Resolution of Tax Cases, raised approximately USD 12m last year.

Through the exchange of information with foreign authorities, the MRA has gathered information about Mauritian individuals having foreign financial accounts worth nearly USD3bn and corporates having assets worth USD28bn. We expect more tax assessments to be raised by the MRA in the coming years.

In light of the above and to help taxpayers regularise their tax matters, new schemes have been introduced such as the Voluntary Disclosure Incentive Scheme (VDIS) and the Tax Arrears Settlement Scheme (TASS). PwC Mauritius tax dispute litigation specialists can assist you with your tax issues and exposures, including negotiating and agreeing settlements with minimal tax liability.

Note: What is an SME?

An SME is defined as a business entity whose annual turnover for the year of assessment 2017-2018 did not exceed 50 million rupees. An SME does not include providers of services as per the Fifth Schedule of the Income Tax Act such as accounting firm, architect, attorney, engineer etc.

The Finance (Miscellaneous Provisions) Act 2019 introduced the Voluntary Disclosure Incentive Scheme (VDIS) and the Tax Arrears Settlement Scheme (TASS) to help Small and Medium Enterprises (SMEs) settle their tax liabilities without interests and penalties.

Voluntary disclosure Incentive Scheme for SMEs (VDIS-SME)

The VDIS-SME offers a 100% waiver of penalties and interests and is available until 29 November 2019 in respect of

- The years of assessment up to 2017/18; and
- Taxable period up to 30 June 2018.

The VDIS-SME is available for any cases pending as at 10 June 2019 in front of the Objection Unit of the Mauritius Revenue Authority, Assessment Review Committee (ARC), Supreme Court or Judicial Committee of the Privy Council (JCPC).

Tax Arrears Settlement Scheme (TASS) 2019

Under TASS, an SME can settle any tax due as at 10 June 2019 and obtain a 100% waiver of penalties and interests. Any application should be made by 31 January 2020 and the tax paid on or before 31 March 2020.

The TASS covers any return submitted under the Income Tax Act or Value Added Tax Act on or before 30 June 2018. The scheme does not include cases pending before the ARC, Supreme Court or JCPC as at 10 June 2019.

Contact us for more information



Anthony Leung Shing
Country Senior Partner & Tax Leader
anthony.leung.shing@pwc.com



Dheerend Puholoo
Partner
d.puholoo@pwc.com



Shafeenaz Molotoo
Manager
shafeenaz.molotoo@pwc.com