

# Tax Notes 2025

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BDO MAURITIUS

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# Income Tax

## 1. Alternative Minimum Tax

As from the year of assessment 2026/27, Alternative Minimum Tax (AMT) at the rate of 10% of the adjusted book profit will be payable by certain companies where their tax payable computed under the normal basis after availing of all eligible deductions is less than 10% of their adjusted book profit. Tax credits cannot be offset against the AMT payable. Where AMT is payable for a year of assessment, 25% of that amount is payable for each of the three APS returns for the following year.

The adjusted book profit is the profits computed in accordance with internationally accepted accounting practices as adjusted for:

- deduct dividends from resident companies
- deduct profit on disposal or revaluation of fixed assets
- deduct profit or gains on disposal or revaluation of securities
- add loss on disposal or revaluation of fixed assets
- add loss from disposal or revaluation of securities

Sectors subject to AMT

- hotels
- insurance companies
- companies engaged in financial intermediary activities under the Securities Act, Insurance Act or Financial Services Act
- companies engaged in real estate activities
- telecommunication companies

## 2. Qualified Domestic Minimum Top-up Tax (QDMTT)

As from the year of assessment 2025/26, the QDMTT is applicable to any legal person, other than an individual, in Mauritius who forms part of a multinational enterprise (MNE) group or to the ultimate parent entity of a MNE group when it is in Mauritius. The concerned MNE group is one having an annual revenue of at least EUR 750 million in the consolidated financial statements of the ultimate parent entity in at least two of the last four fiscal years immediately preceding the fiscal year in which QDMTT is leviable.

QDMTT refers to the Top-up Tax that an entity forming part of a MNE group is liable to pay as the minimum tax at the rate of 15%.

The “covered taxes” are the taxes recorded in the financial accounts, imposed in lieu of a generally applicable corporate income tax and levied by reference to retained earnings and corporate equity excluding QDMTT accrued. The covered taxes may be subject to adjustments that may be prescribed by way of Regulations.

GloBE income or GloBE loss is the financial accounting net income or loss for the fiscal year as adjusted by measures to be prescribed. International shipping income or loss and qualified ancillary shipping income or loss are excluded from GloBE income or loss.

The combined effective tax rate for a fiscal year is the percentage of the total adjusted covered taxes of all entities divided by their net GloBE income.

Where there is more than one entity of a MNE group in Mauritius, the net GloBE income is the total of GloBE income less GloBE losses of the entities. The combined QDMTT of the entities in a fiscal year is the top-up tax percentage times the excess profit. The top-up tax percentage is equal to 15% less the combined effective tax rate. Excess profit is net GloBE income less substance-based income exclusion that may be prescribed by way of Regulations.

An entity having to file the QDMTT return must notify the Mauritius Revenue Authority within 6 months after the end of its fiscal year the identity of the designated person who must be resident in Mauritius and responsible to file the return. The designated person has 15 months after the end of the fiscal year to file the QDMTT return and pay any tax accordingly.

There is a penalty of 5% where the tax is paid late as well as interest at the rate of 0.25% per month or part of a month until the tax is paid.

## 3. Payment of tax in foreign currency

As from 1 October 2025, when a company derives more than 50% of its annual gross income in one of the following currencies:

- US Dollar
- Euros
- GB Pound Sterling
- Singapore Dollar
- South African Rand
- Swiss Franc

# Income Tax **cont'd**

it should convert and pay its income tax into that foreign currency at the rate of exchange in force at the date of payment of the tax.

Where more than 50% of the annual gross income is derived in a combination of the above foreign currencies, the tax must be paid in any of the above foreign currencies.

A bank must pay its proportion of tax arising from transactions with non-residents and global business entities in foreign currency.

## 4. Allowable deductions

As from the year of assessment 2026/27, the following deductions will be available exclusively to small and medium enterprises (companies with an annual turnover not exceeding Rs.100 million):

- Double deduction for emoluments and training costs related to employees based in Rodrigues, and for emoluments paid to women employed under the Prime à l'Emploi Scheme
- Double deduction for expenses incurred in establishing a crèche or Child Day Care Centre for employees
- Double deduction for costs associated with acquiring patents and franchises
- Double deduction for expenditure on acquiring specialised software and systems
- Double deduction for expenses related to financing, sponsorship, marketing, or distribution of a film
- 150% deduction on filing fees for applications submitted to a recognised arbitration institution in Mauritius
- Triple deduction, up to a maximum of Rs 1 million, for donations made to charitable institutions or NGOs engaged in specified activities

## 5. Non-allowable deductions

As from the income year commencing on 1 July 2025, the following cannot be claimed as deductions:

- Fair Share Contribution
- Tourist fee
- Environment Protection fee

## 6. Exempt income

- As from the year of assessment 2026/27, the 4-year income tax holiday granted to an SME on conversion from a sole trader or partnership into a company is no longer allowed where the SME is:
  - providing professional services as accountant, or accounting firm, or architect, or attorney, or solicitor, or barrister, or engineer, or interior decorator/designer, or land surveyor, or legal consultant, or medical service provider, or project manager in the construction industry or property valuer, or quantity surveyor, or tax adviser or his representative.
  - a tourism operator.
  - a training institution.
- As from the year of assessment 2026/27, a bank cannot claim the exemption on the gains or profits derived from the sale of gold, silver or platinum held for a continuous period of at least six months and the 80% exemption on foreign source dividends.
- It is now clarified that as from the date of the enactment the Finance Act 2025, the 80% exemption on interest income can only be claimed by a company when the activity generating the interest income satisfies the substance requirements.
- As from the year of assessment 2026/27, 80% of income derived by a Virtual Asset Service Provider licensed by the Financial Services Commission is exempt from income tax. The company must carry out its core income generating activities in Mauritius and satisfies the conditions relating to the substance of its activities. It must employ directly or indirectly an adequate number of suitably qualified persons to conduct its core income generating activities in Mauritius and incur a minimum expenditure proportionate to its level of activities. It may outsource any relevant activities to third party service providers provided it is able to demonstrate adequate monitoring of the outsourced activities which are conducted in Mauritius and the economic substance of the service providers is not counted multiple times by multiple companies when evidencing their own substance in Mauritius.

# Income Tax cont'd

## 7. Investment tax credit for small businesses

Investment tax credit of 5% is granted for 3 years to a qualifying small business or service provider for the cost of purchase in a year of new equipment not exceeding Rs.500,000, other than motor vehicles, during the period 1 July 2025 to 30 June 2030. Any unrelieved investment tax credit may be carried forward over 5 years.

A qualifying small business or service provider is one whose annual turnover does not exceed Rs.10 million and is either an architect, or engineer, or estate agent, or land surveyor, or marine surveyor, or motor surveyor, or optician, or project manager, or property valuer, or interior decorator/designer or medical service provider, or health, wellness and personal care service provider, including a hairdresser and a barber.

## 8. Special tax credit

A special tax credit or relief will be introduced for companies which:

- have been subject to income tax but have not claimed a tax credit or relief to which they are entitled.
- Have been subject to tax.

Regulations will be made to lay down conditions under which the special tax credit may be allowed.

## 9. Investment in Artificial Intelligence technologies

As from the year of assessment 2025/26, companies with an annual turnover not exceeding Rs.100 million can claim a deduction of up to a maximum of Rs.150,000 on:

- investment in Artificial Intelligence technologies which also qualify for annual allowance
- recurrent expenditure for the acquisition of right of use of Artificial Intelligence technologies which also qualify as deduction under normal tax rules

## 10. Corporate Social Responsibility

A company will be able to spend 50% of its CSR Fund instead of 25% currently for any CSR Fund set up on or after 1 January 2026.

## 11. Smart City

The income tax exemption of eight years as from the date of the Smart City Scheme Certificate is maintained for a smart city company, smart city developer, Special Purpose Vehicle set up by a smart city company or developer and Smart City Management company where the certificate has been issued prior to 5 June 2025.

The income derived from the development and sale, rental or management of immovable property by a smart city company or smart city developer involved in the construction of a public transport station or terminal is exempt from income tax for a period of eight consecutive years as from the date of the Smart City Scheme Certificate.

## 12. Exempt bodies

- The National Guarantee Corporation Ltd is exempted from income tax.
- A company implementing a project which is financed to the extent of at least 50% from grants or concessionary financing from a foreign state or a donor institution, as approved by the Ministry of Finance, is exempted from the payment of income tax.

## 13. Related party transactions

Regulations will be made for records that have to be prepared and kept for transactions to be carried out at arm's length between related parties.

## 14. Charitable institution

The tax authorities may revoke, by giving notice with reasons, the status of charitable institution obtained by an entity when it no longer meets the objects of being a charitable institution or the approval was obtained by fraud or misrepresentation.

The charitable institution may make representations to the Assessment Review Committee (ARC) within 21 days after the date of the notice. The status of charitable institution is revoked should the representations be set aside by the ARC or no representation is made. Consequently, the entity is subject to income tax on its net income as from the date of revocation.



# Income Tax cont'd

## 15. Pay As You Earn (PAYE)

As from the income year commencing on 1 July 2025, PAYE is not applicable to an employee deriving monthly emoluments not exceeding MUR 38,462.

Fair Share Contribution (see paragraph 20) must be deducted from emoluments under PAYE, where applicable.

## 16. Tax Deduction at Source (TDS)

The exemption from applying TDS where the annual turnover does not exceed MUR 6 million does not apply when a company awards contracts for construction works makes payments in money or money's worth to a non-resident entertainer or sportsperson.

## 17. Time limit to make assessments

The time limit to issue an assessment is reduced from 4 years to 3 years.

## 18. Penalty and interest

As from 1 July 2025, the penalty for late payment of tax of 5% and 2% are reduced to 2.5% and 1% respectively.

The interest payable for late payment of tax of 1% and 0.5% are reduced to 0.5% and 0.25% respectively.

The total of the above penalty and interest payable cannot exceed the amount of tax due.

The penalty for overclaiming tax loss of 5% is reduced to 2,5%.

## 19. Personal income tax rates

As from the income year commencing on 1 July 2025, the tax rates and bands are as follows:

Rate	Band
0%	First Rs.500,000
10%	Next Rs.500,000
20%	Remainder

## 20. Fair Share Contribution for individuals

As from the income year commencing on 1 July 2025, 2026, and 2027, a Fair Share Contribution at the rate of 15% is payable on leviab income exceeding Rs.12 million when submitting the annual income tax return. This contribution is also collected through the PAYE system where the leviab income consists of emoluments.

Leviab income is the aggregate of:

- the net income
- dividend received from domestic companies or co-operative societies and
- share of dividend derived by a resident societe or succession even when not distributed to the associate or heir.

Dividends or distributions by a global business entity is excluded from leviab income as well as lump sum in relation to pension and death gratuity.

## 21. Deduction for dependent child

A taxpayer can claim a deduction for a dependent child provided the latter does not have net and exempt income which exceed the amount stated in the table below. However, the child's income should be added to the income of the taxpayer claiming him as a dependent. If the child's net and exempt income exceed the threshold he does not qualify as a dependent child and must submit an income tax return in his own name.

# Income Tax **cont'd**

If the child is eligible to benefits payable under the National Pensions Act, those are not included in his net and exempt income to determine whether he qualifies as a dependent child. In addition, those benefits are not included in the net income of the taxpayer claiming a deduction for his child.

	Deduction	Net income and exempt income
Individual with 1 dependent	Rs.110,000	Rs.110,000
Individual with 2 dependents	Rs.190,000	Rs.80,000
Individual with 3 dependents	Rs.275,000	Rs.85,000
Individual with 4 or more dependents	Rs.355,000	Rs.80,000

## 22. Reliefs and allowances

As from the income year commencing on 1 July 2025, an individual can no longer claim the following personal reliefs and allowances:

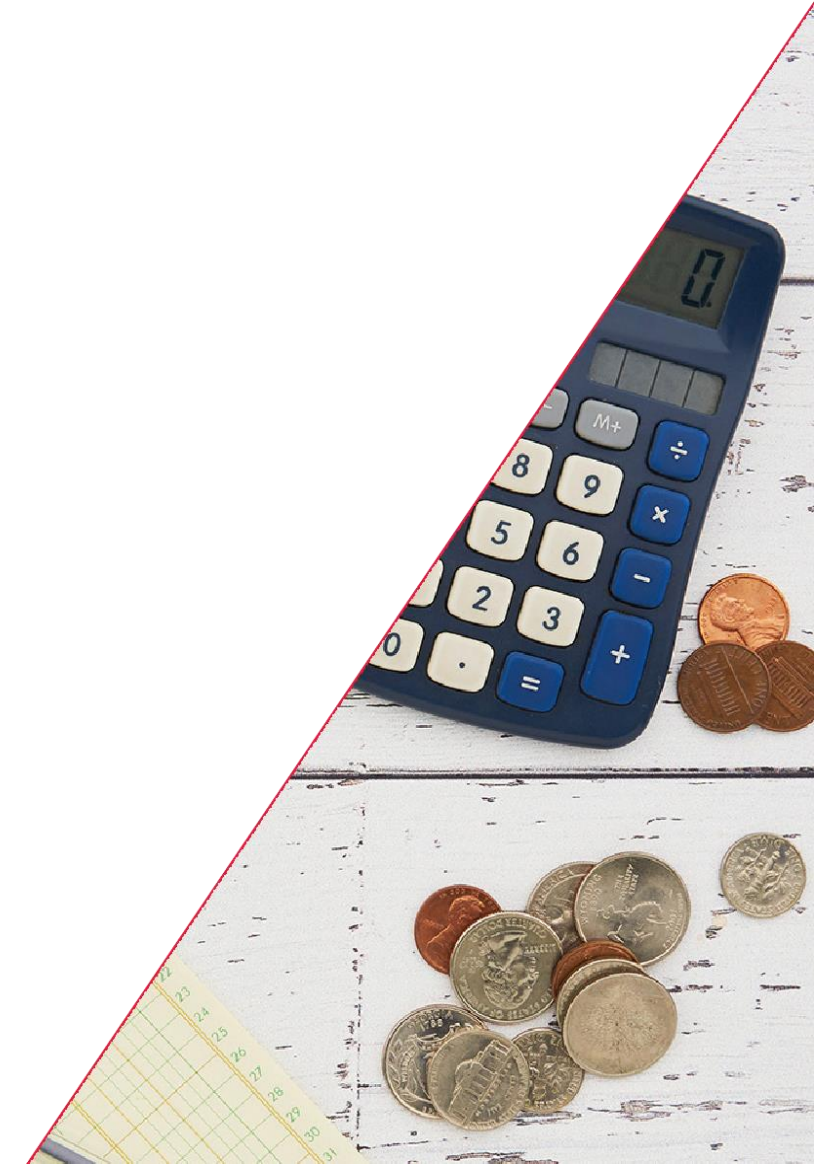
- wages paid to a household employee
- adoption of animals
- angel investor allowance

## 23. Current Payment System (CPS)

The penalty of MUR 2,000 per month, limited to MUR 6,000, when a Statement of Income under CPS is submitted late is abolished.

## 24. Exempt income

- As from the income year commencing on 1 July 2025, emoluments derived by an expatriate from a company implementing a project which is financed to the extent of at least 50% from grants or concessionary financing from a foreign state or a donor institution, as approved by the Ministry of Finance.



# Value Added Tax

## 1. Fair Share Contribution for companies

A Fair Share Contribution ranging from 2% to 5% is payable by companies, other than those whose income is exempt from income tax during their tax exemption period, in respect of income derived from 1 July 2025 to 30 June 2028. It is applicable to companies having annual supplies exceeding MUR 24 million or is required to be VAT registered and have an annual chargeable income exceeding MUR 24 million.

Fair Share Contribution is payable at the following rates:

	Rate
Companies liable to income tax at the rate of 3%	2%
Companies liable to income tax at the rate of 15%	5%
Banks	5%
Banks, in addition to above, on chargeable income arising from transactions with residents, other than global business entities	2.5%

The Fair Share Contribution must be paid without deducting any credit that may be available under the Income Tax Act.

The Fair Share Contribution payable by a telecommunication company licensed under the Information and Communication Technologies Act may be limited so that its aggregate with the income tax or Alternative Minimum Tax payable, Corporate Social Responsibility levy, Corporate Climate Responsibility levy and Solidarity levy does not exceed 35% of its chargeable income.

Likewise for a bank, the Fair Share Contribution or additional Fair Share Contribution payable may be limited so that their aggregate with the income tax payable, Corporate Social Responsibility levy, Corporate Climate Responsibility levy and Special levy on banks does not exceed 35% of its chargeable income.

The Fair Share Contribution is payable quarterly, and a statement should be submitted as follows:

Quarter	Income for the period	Due date for submission of statement and payment
First	3 months commencing on the first day of the accounting year	Within 3 months from the end of the first quarter
Second	3 months immediately following the end of the first quarter	Within 3 months from the end of the second quarter
Third	3 months immediately following the end of the second quarter	Within 3 months from the end of the third quarter
Fourth	12 months ending on the last day of the accounting year	Within 6 months from the end of the accounting year

Where the due date falls in June and December, the submission and payment should be done 2 days excluding Saturdays and public holidays before the end of the respective months.

The chargeable income for the first three quarters can either be 25% of the chargeable income of the previous accounting year or the difference between the gross income derived and the allowable deductions of each quarter. The one for the fourth quarter is the chargeable income for the whole of the accounting year.

The contribution for the fourth quarter is payable after deducting the payments made for the first three quarters.

Where a quarter ends on 31 July 2025 or 31 August 2025 or 31 July 2028 or 31 August 2028, the chargeable income is reduced proportionately to the number of months falling in that quarter. For the fourth quarter statement, the chargeable income is reduced proportionately to the number of months for which the Fair Share Contribution is payable.

Late payment of the contribution entails a penalty of 2.5% and interest at the rate of 0.25% per month or part of a month of the contribution.

Fair Share Contribution is not applicable to:

- entities holding a Global Business Licence.
- authorised companies.
- companies during their tax exemption period.

# Value Added Tax **cont'd**

## 2. Digital or electronic services

As from 1 January 2026, VAT must be charged at the rate of 15% when a foreign supplier uses the internet or an electronic network which is reliant on the internet or is dependent on information technology to supply the following digital or electronic services:

- Supplies of images or texts, such as photographs, screensavers, electronic books and other digitised documents
- Supplies of music, films, television shows, games and programmes on demand
- Supplies of applications, software and software maintenance
- Website supply or web hosting services
- Advertising space on a website
- Online magazines
- Distance maintenance of programmes and equipment

A foreign supplier is a person who does not have a permanent establishment in Mauritius or has his place of abode outside Mauritius and supplies digital or electronic services to a person who is not registered for VAT in Mauritius in the course of his business.

A foreign supplier must apply for VAT registration irrespective of its amount of annual supplies and must appoint a tax representative who has a permanent establishment in Mauritius. The tax representative is responsible for submitting the VAT returns and effect payments of the VAT due to the tax authorities within 20 days after the end of each taxable period. He is also answerable in respect of compliance with the VAT Act.

Where a foreign supplier receives payment in one of the following currencies:

- US Dollar
- Euros
- GB Pound Sterling
- Singapore Dollar
- South African Rand
- Swiss Franc

it should pay the VAT due as per its VAT return in that currency. Where receipts are in a combination of the above foreign currencies, the VAT due must be paid in any of the above foreign currencies.

A foreign supplier considers a person to be in Mauritius when any two of the following criteria are non-contradictory and support the conclusion that the person is in Mauritius:

- The billing address of the person to whom the supply is made;
- The location of the bank from which the payment for the service to the supplier originates;
- The internet protocol or another geolocation method address of the device used by the person to whom the supply is made;
- The international country code provided by the person to whom the supply is made in his contact details (mobile phone or land-based phone);
- Any commercially relevant information.

A foreign supplier is not required to issue invoices that contain information that is specified in the VAT Act to qualify as a VAT invoice. The latter is required by a purchaser to claim the VAT paid as input tax. The VAT invoice is not necessary as the VAT paid cannot be claimed as input tax (see paragraph 7).

## 3. VAT registration

As from 1 October 2025,

- the threshold of MUR 6 million of annual turnover of taxable supplies for compulsory VAT registration is reduced to MUR 3 million.
- the holder of a Pleasure Craft Licence issued by the Tourism Authority in respect of a pleasure craft of more than 12 metres used for commercial purposes is required to register for VAT irrespective of the amount of his taxable supplies.

## 4. Smart City

A smart city company or smart city developer can continue to recover VAT paid on buildings, capital goods and construction of public roads where the Smart City Scheme Certificate was issued before 5 June 2025.

A smart city company or smart city developer, issued with a letter of comfort on or after 5 June 2025, involved in the construction of a public transport station or terminal can recover VAT paid on buildings, capital goods and construction of public roads for a period of eight consecutive years as from the date of the Smart City Scheme Certificate.

A smart city company or smart city developer, issued with a letter of comfort on or after 5 June 2025, can recover VAT paid on the construction of public roads or roads that will be made available to the public.



# Value Added Tax **cont'd**

## 5. Exempt supplies

Services offered to foreign vessels by the Mauritius Ports Authority.

## 6. Zero-rated supplies

As from 6 June 2025, the following goods and services have been zero-rated:

- Frozen vegetables of headings 07.10 and 20.04.
- Prepared or preserved vegetables of headings 20.02, 20.03 and 20.05 and H.S. Codes 2001.10.00 and 2001.90.20.
- Homogenised food preparations suitable for infants of H.S. Codes 2005.10.00, 2007.10.10, 2007.10.90 and 2104.20.00.
- Hairdressing services.

The following are also zero-rated on the enactment of the Finance Act 2025:

- Cameras for CCTV systems.
- Services provided by licensed shipping agents to owners of foreign ships, except services provided to crew members and passengers.

Another condition is added that the services are not consumed in Mauritius for zero-rating to apply when services are supplied to a person who does not belong to Mauritius and who is outside Mauritius at the time of performance of the services.

## 7. Irrecoverable VAT

VAT paid cannot be claimed as input tax on the following:

- rental of parking space for motor cars and other motor vehicles for the transport of not more than 9 persons including the driver, motorcycles and mopeds for own use or consumption.
- purchase of digital or electronic services (see paragraph 2 for list) whether from a foreign supplier or a local supplier.

## 8. Assessment

The tax authorities may make a VAT assessment according to the best of their judgment whereas previously it was based on the information that was available to them.

The time limit to issue an assessment is reduced from a period of four years after the end of a taxable period for which a VAT return has been submitted to two years. However, an assessment may still be issued for a period beyond two years but not exceeding four years in cases of non-declaration or under-declaration of supplies and overstatement of credit for input tax.

## 9. Penalty and interest

The total amount of penalty and interest for late payment of VAT is limited to the amount of the VAT due.

## 10. Power to access computers and other electronic devices

It is an offence when a person denies access to computers and other electronic devices to the tax authorities. That person is liable to a fine not exceeding MUR 200,000 and to imprisonment for a term not exceeding 5 years on conviction.

## 11. Special levy on banks

As from the accounting period starting on or after 1 July 2025, the possibility of paying the levy based on 1.5 times the levy payable for the year of assessment 2017/18 if it is lower than 5.5% of the leviable income is removed.

## 12. VAT liability of appointed person

An administrator, or executor, or receiver, or liquidator must set aside enough funds when disposing of the assets of a company to settle any VAT liability that becomes payable and follow the provisions of the VAT Act. Failure to do so without reasonable cause or justification renders them personally liable to pay the VAT.

# Tax Administration

## 1. Registered Tax Agents

A registered tax agent can be either an individual or a corporate entity. The individual must be a citizen of Mauritius and be either a member of the Mauritius Institute of Professional Accountants (MIPA) or a law practitioner. In addition, he must satisfy the Committee set up under the Mauritius Revenue Authority Act that he has at least three years' experience working on accounting or tax matters whilst being employed by a member of MIPA or a registered tax agent or he holds a degree in the field of taxation, accountancy, economics, business management or any approved related field. The corporate entity must be registered with MIPA as a public accountant or the individual nominated by it to act on its behalf satisfies the conditions applicable for an individual to be a registered tax agent.

The following can only be carried out by a registered tax agent:

- Prepare or submit a tax return or statement on behalf of any person under a revenue law.
- Represent any person before the Mauritius Revenue Authority.
- Represent any person before the Alternative Tax Dispute Resolution (ATDR) Panel
- Represent any person before the Assessment Review Panel.

The effective date of coming into operation of the above will be done by Proclamation.

## 2. Tax Arrears Settlement Scheme (TASS)

A person may apply to the Mauritius Revenue Authority not later than 30 November 2025 for a full waiver of penalty and interest where he settles by 31 March 2026 all tax or social contribution which is in arrears as at 30 June 2025. Tax is considered to be in arrears when the tax, penalty and interest were due under an assessment issued or return submitted under the Gambling Regulatory Act, Income Tax Act or Value Added Tax Act. Contribution arrears refer to the social contribution, penalty and interest due under a claim or assessment issued or return submitted under the Social Contribution and Social Benefits Act.

TASS does not apply to any person who has been convicted of an offence after 30 June 2012 or against whom criminal proceedings are pending or enquiry is being conducted for the trafficking of dangerous drugs, arms trafficking, terrorism, money laundering or corruption.

## 3. Voluntary Disclosure of Income Arrangement (VDIA)

A person may, not later than 31 March 2026, make a voluntary disclosure of income not declared during the year of assessment 2024/25 and the years preceding that year, or taxable supplies not declared for any taxable period ended on 30 April 2025. VAT or income tax, including Corporate Social Responsibility Corporate Climate Responsibility Levy, without any penalty and interest for late payment, is payable at the time of disclosure. The disclosure should be done electronically in approved form.

Where a person has been assessed after 5 June 2025 to income tax for any year of assessment up to 2024/25 or VAT for any taxable period up to 30 April 2025 and his objection or written representations made to the Assessment Review Committee or appeal to the Supreme Court or the Judicial Committee of the Privy Council is pending as at 31 March 2026, he may apply to the Mauritius Revenue Authority for the income tax or VAT assessed to be considered as a voluntary disclosure of undisclosed income.

Where the tax is not paid in full by 31 March 2026, interest at the rate of 0.5% or 1% per month or part of a month is payable on the amount of unpaid income tax or VAT respectively.

VDIA does not apply to any person who has been convicted of an offence after 30 June 2012 or against whom criminal proceedings are pending or enquiry is being conducted for the trafficking of dangerous drugs, arms trafficking, terrorism, money laundering or corruption.

## 4. Tax Dispute Settlement Scheme (TDSS)

Where a person has been assessed to tax and his written representations made to the Assessment Review Committee or appeal to the Supreme Court or the Judicial Committee of the Privy Council is pending as at 5 June 2025, he may apply electronically to the Mauritius Revenue Authority by 31 December 2025 for a full waiver of the penalty and interest due provided he pays the tax due by 31 March 2026. The person must withdraw his written representations made to the Assessment Review Committee or appeal to the Supreme Court or the Judicial Committee of the Privy Council wherever his case is pending before making the application to the Mauritius Revenue Authority. Any penalty and interest which have already been paid is refundable.

TDSS does not apply to any person who has been convicted of an offence after 30 June 2012 or against whom criminal proceedings are pending or enquiry is being conducted for the trafficking of dangerous drugs, arms trafficking, terrorism, money laundering or corruption.

For further information about how BDO can assist you and your organisation, please get in touch with one of our key contacts listed below:



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