



## Tax and Legal Alert

### QDMTT – Effective dates and notification deadlines

The Qualified Domestic Minimum Top-Up Tax (QDMTT) is applicable to Mauritius resident entities forming part of an in-scope multinational enterprise (MNE) group as from the year of assessment commencing 1 July 2025.

The Mauritius Revenue Authority (MRA) has issued a communique to clarify that QDMTT will apply to resident companies forming part of an in-scope MNE group with a fiscal year **ending on or after 1 January 2025**. Fiscal year refers to an accounting period for which the ultimate parent entity of the MNE group prepares its consolidated financial statements.

The QDMTT return must be filed, and any resulting tax paid, **within 15 months** from the end of the MNE group's fiscal year.

**Notification Requirement:** Resident companies must notify the MRA of the **designated person** resident in Mauritius responsible for filing the QDMTT return and paying the tax, within **6 months** from the end of the MNE group's fiscal year.

**Extended Deadline:** The online notification facility is available as from 29 October 2025 and the deadline for notifications already falling due has been extended to **30 November 2025**.

*Our Deloitte Mauritius team can assist you with your QDMTT notification and compliance obligations. If you have any question or would like additional information, please do not hesitate to contact us.*

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