



Tax and Legal Alert

Fair Share Contribution

The Fair Share Contribution (“FS Contribution”) has been introduced for companies having:

- supplies exceeding MUR 24M in an accounting year or required to be registered under the VAT Act; and
- chargeable income (CI) exceeding MUR 24M

FS Contribution will apply for a three-year period from 1 July 2025 to 30 June 2028 as follows:

Type of entities	Rate of FS Contribution
Companies subject to tax at the rate 15%	5% of CI
Companies subject to reduced tax rate of 3%	2% of CI
Banks	5% of CI plus an additional FS Contribution of 2.5% on CI derived from transactions with residents, other than from global business entities

Companies liable to pay FS Contribution will be required to submit quarterly statement and pay the contribution as follows:

Quarter	Due date for filing FS contribution statement
First three quarters	Within 3 months from end of each quarter
Fourth quarter	Within 6 months from end of the last quarter

As per the communique issued by the Mauritius Revenue Authority (MRA), the first FS Contribution statement for companies with certain year-ends was due for submission by 31 October 2025. FS Contribution filings and payments need to be assessed depending on the accounting year-end of the company.

Our Deloitte Tax team will be pleased to guide you on your Fair Share Contribution obligations and provide any clarification you may require.

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