



## 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.*

## Contacts



**Twaleb Butonkee**  
Chief Executive Officer  
[tbutonkee@deloitte.com](mailto:tbutonkee@deloitte.com)  
Tel: (+230) 403 5870  
Mob: (+230) 5498 5870



**Roopesh Dabeesingh**  
Partner, Tax and Legal  
[rdabeesingh@deloitte.com](mailto:rdabeesingh@deloitte.com)  
Tel: (+230) 403 5819  
Mob: (+230) 5422 5819



**Yudish Dabeesingh**  
Director, Tax and Legal  
[ydabeesingh@deloitte.com](mailto:ydabeesingh@deloitte.com)  
Tel: (+230) 403 5884  
Mob: (+230) 5728 5884

# Deloitte.

*Together makes progress*

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

None of DTTL, its member firms, related entities, employees or agents shall be responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication