



ANDERSEN®

Tax Arrears Settlement Scheme (“TASS”)

TASS was introduced for taxpayers and/or employers having outstanding tax arrears as at **31 October 2020**.

Where the tax arrears are settled **on or before 31 December 2021**, the taxpayer will benefit from 100% waiver of penalties and interest included in the tax arrears in respect of Income Tax Act 1995, Value Added Tax Act and Gambling Regulatory Authority Act.

TASS also provides 80% reduction on surcharges on Training Levy under the Human Resource Development Act provided the outstanding Training Levy along with the balance of surcharges is paid **on or before 31 March 2022**.

Deadline to register under TASS

To benefit from TASS, taxpayers should register under the scheme by **30 June 2021**.

However, for **Small and Medium-Sized Enterprises**, the Budget Speech 2021/2022 announced an extension to register under TASS up to **December 2021**.

Taxpayers having assessments pending before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council, and who wish to take advantage of the scheme, may do so by withdrawing the case before these institutions.

Andersen can help

At Andersen, we provide a range of accounting and tax services that are tailored to your specific needs. Our team of experienced professionals are committed to provide you with high quality services including:

- Tax Compliance including computation & filing of returns in relation to VAT, TDS, and payroll
- Tax Controversy and Litigations
- Tax advisory
- Tax Controversies and litigation
- FATCA and CRS
- Accounting
- Insolvency

Should you have any query, please liaise with your usual contact person at Andersen in Mauritius or write to us on info@mu.Andersen.com

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