

## Introduction of the Qualified Domestic Minimum Top-up Tax (QDMTT) and its application under the Mauritian Legislation

Wednesday 25<sup>th</sup> March 2026

Royal Green Venue

### Agenda

8.30 am to 9.00 am:	Registration
9.00 am to 10.15 am:	Introduction to the Global Minimum Tax. Overview of OECD Pillar Two Safe Harbours and Side-by-Side Package. Mechanisms for applying the Global Minimum Tax, including Income Inclusion Rule (IIR), Under-Taxed Profits Rule (UTPR), (Subject to Tax Rule) STTR and Qualified Domestic Minimum Top-up Tax (QDMTT). MCQs.
10.15 am to 10.30 am:	Tea Break
10.30 am to 12.15 pm:	The concept and role of the Qualified Domestic Minimum Top-up Tax (QDMTT) in the international tax framework. Detailed application of the QDMTT under the Mauritian tax legislation. Determination of GloBE Income and Covered Taxes. Calculation of the Effective Tax Rate (ETR), including adjustments and deferred tax considerations. Practical Questions.
12.15 pm to 1.30 pm:	Lunch
1.30 pm to 2.45 pm:	Understanding and application of the Substance-Based Income Exclusion (SBIE). Computation of the Top-up Tax under the QDMTT rule. Practical Questions.
2.45 pm to 3.00 pm:	Tea Break
3.00 pm to 4.15 pm:	Compliance Requirements: Notification and Filing obligations under Global Minimum Tax requirements. Practical Questions and Case Studies Question Time