

# Mauritius

## A. Progress in the implementation of the minimum standard

Mauritius has 44 tax agreements in force<sup>118</sup>, as reported in its response to the Peer Review questionnaire. Twelve of those agreements comply with the minimum standard.

Mauritius signed the MLI in 2017 and deposited its instrument of ratification on 18 October 2019. The MLI entered into force for Mauritius on 1 February 2020. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect

Mauritius has not listed its agreement with India under the MLI indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in that agreement. India has listed its agreement with Mauritius under the MLI.

Mauritius is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT.<sup>119</sup>

## B. Conclusion

No jurisdiction has raised any concerns about their agreements with Mauritius.

India has listed its agreement with Mauritius under the MLI, which amounts to a request to implement the minimum standard.

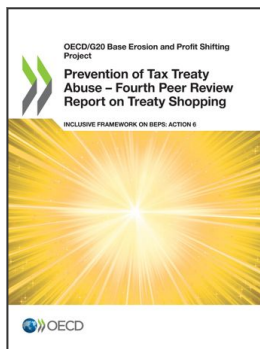
## Summary of the jurisdiction response - Mauritius

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Bangladesh*	No	No	PPT
2	Barbados	No	Yes MLI	PPT
3	Belgium	Yes MLI		PPT
4	Botswana	No	No	PPT
5	Cabo Verde	No	No	PPT
6	China (People's Republic of)	No	Yes MLI	PPT
7	Congo	No	No	PPT
8	Croatia	No	Yes MLI	PPT
9	Cyprus*	Yes MLI		PPT
10	Egypt	No	Yes MLI	PPT
11	France	Yes MLI		PPT
12	Germany	No	No	PPT
13	Ghana*	No	No	PPT
14	Guernsey	Yes MLI		PPT

<sup>118</sup> Mauritius also concluded a new agreement with Lesotho\* in 2021. This agreement was not in force on 31 May 2021 and has therefore not been assessed for the purposes of the 2021 Action 6 peer review.

<sup>119</sup> For its agreements listed under the MLI, Mauritius is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Mauritius has stated that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

15	India	No	No	PPT
16	Italy	No	Yes MLI	PPT
17	Jersey	No	No	PPT
18	Kuwait*	No	Yes MLI	PPT
19	Lesotho*	No	No	PPT
20	Luxembourg	Yes MLI		PPT
21	Madagascar*	No	No	PPT
22	Malaysia	No	Yes MLI	PPT
23	Malta	Yes MLI		PPT
24	Monaco	Yes MLI		PPT
25	Mozambique*	No	No	PPT
26	Namibia	No	No	PPT
27	Nepal*	No	No	PPT
28	Oman	Yes MLI		PPT
29	Pakistan	No	Yes MLI	PPT
30	Qatar	Yes MLI		PPT
31	Rwanda*	No	No	PPT
32	Seychelles	No	Yes MLI	PPT
33	Singapore	Yes MLI		PPT
34	South Africa	No	Yes MLI	PPT
35	Sri Lanka	No	No	PPT
36	Eswatini	No	No	PPT
37	Sweden	No	Yes MLI	PPT
38	Thailand	No	No	PPT
39	Tunisia	No	No	PPT
40	Uganda*	No	No	PPT
41	United Arab Emirates	Yes MLI		PPT
42	United Kingdom	Yes MLI		PPT
43	Zambia	No	No	PPT
44	Zimbabwe*	No	No	PPT



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