

# Mauritius

1. Mauritius was reviewed as part of the 2017/2018 and the 2018/2019 peer reviews. This report is supplementary to those previous reports (OECD, 2019<sup>[1]</sup>) (OECD, 2018<sup>[2]</sup>).
2. The first filing obligation for a CbC report in Mauritius applies to reporting fiscal years commencing on or after 1 July 2018.

## Summary of key findings

3. Mauritius's implementation of the Action 13 minimum standard meets all applicable terms of reference (OECD, 2017<sup>[3]</sup>).

## Part A: The domestic legal and administrative framework

4. Mauritius has legislation in place to implement the BEPS Action 13 minimum standard.

### ***(a) Parent entity filing obligation***

5. No changes were identified.

### ***(b) Scope and timing of parent entity filing***

6. No changes were identified.

### ***(c) Limitation on local filing obligation***

7. No changes were identified.

### ***(d) Limitation on local filing in case of surrogate filing***

8. No changes were identified.

### ***(e) Effective implementation***

9. No changes were identified.<sup>12</sup>

### ***Conclusion***

10. Mauritius meets all the terms of reference relating to the domestic legal and administrative framework.

## Part B: The exchange of information framework

### ***(a) Exchange of information framework***

11. As of 31 March 2020, Mauritius has 72 bilateral relationships in place for the exchange of CbC reports, including those activated under the CbC MCAA and under bilateral CAAs. Within the context of its international exchange of information agreements that allow automatic exchange of tax information, Mauritius has taken steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions.

Regarding Mauritius's exchange of information framework, no inconsistencies with the terms of reference were identified.<sup>3</sup>

***(b) Content of information exchanged***

12. No changes were identified.

***(c) Completeness of exchanges***

13. No changes were identified.

***(d) Timeliness of exchanges***

14. No changes were identified.

***(e) Temporary suspension of exchange or termination of QCAA***

15. No changes were identified.

***(f) Consultation with other Competent Authority before determining systemic failure or significant non-compliance***

16. No changes were identified.

***(g) Format for information exchange***

17. No changes were identified.

***(h) Method for transmission***

18. No changes were identified.

***Conclusion***

19. Mauritius meets all the terms of reference regarding the exchange of information.

## **Part C: Appropriate use**

***Appropriate use***

20. No changes were identified.

***Conclusion***

21. Mauritius meets all the terms of reference relating to appropriate use of CbC reports.

## Summary of recommendations on the implementation of Country-by-Country Reporting

Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	-
Part B	Exchange of information framework	-
Part C	Appropriate use	-

## References

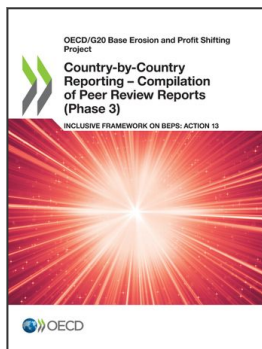
- OECD (2019), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 2): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/f9bf1157-en>. [1]
- OECD (2018), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264300057-en>. [2]
- OECD (2017), *Terms of reference for the conduct of peer review of the Action 13 minimum standard on country-by-country reporting*, OECD Publishing, <https://www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-peer-review-documents.pdf>. [3]

## Notes

<sup>1</sup> Mauritius intends to implement penalties through amended CbCR Regulations, which are expected to be in force before the end of June 2019. Based on Article 7A of the draft amended CbCR Regulations: 1) Any person who fails to comply with the provisions of the CbCR Regulations is liable to a penalty of 5,000 rupees. 2) Where the failure to comply continues, the person will be liable to a further penalty of 10,000 rupees per month or part of the month during which the failure continues, for an aggregate not exceeding 120,000 rupees. 3) A person will be liable to a penalty not exceeding 50,000 rupees where the person provides inaccurate information. This aspect will be monitored. This monitoring point remains in place from the 2017/2018 peer review.

<sup>2</sup> There are no specific processes in place that would allow appropriate measures in case Mauritius is notified by another jurisdiction that such other jurisdiction has reason to believe that an error may have led to incorrect or incomplete information reported by a Reporting Entity or that a Reporting Entity is failing to comply with respect to CbC reporting obligations. As no exchange of CbC reports has yet occurred, no recommendation is made but this aspect will be further monitored

<sup>3</sup> No inconsistency with the terms of reference will be identified where a QCAA is not in effect with one or more jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions, but this is due to circumstances that are not under the control of the reviewed jurisdiction. This may include, for example, where the other jurisdiction intends to exchange CbC reports using the MCAA but it does not have the Convention in effect for the relevant fiscal period, or where the other jurisdiction has declined to have a QCAA in effect with the reviewed jurisdiction.



From:

## Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 3)

Inclusive Framework on BEPS: Action 13

Access the complete publication at:

<https://doi.org/10.1787/fa6d31d7-en>

### Please cite this chapter as:

OECD (2020), “Mauritius”, in *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 3) : Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/28167972-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.