

Mauritius

A. Progress in the implementation of the minimum standard

Mauritius has 44 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-three 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 modified by the MLI 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 but 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 its agreements with Bangladesh*, Botswana, Cabo Verde, India, Jersey, Madagascar*, Mozambique*, Rwanda*, Tunisia and Uganda*. 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.⁹⁶

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	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)	Yes MLI		PPT
7	Congo	No	No	PPT
8	Croatia	Yes MLI		PPT
9	Cyprus*	Yes MLI		PPT
10	Egypt	Yes MLI		PPT
11	Estonia	Yes other		PPT
12	Eswatini	No	No	PPT
13	France	Yes MLI		PPT
14	Germany	Yes other		PPT
15	Ghana*	No	No	PPT

⁹⁶ 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.

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



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