

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.

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. Mauritius has not listed its agreement with India but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with India. This agreement will therefore not, at this stage, be modified by the MLI. 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.⁸⁹

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.

B. Implementation issues

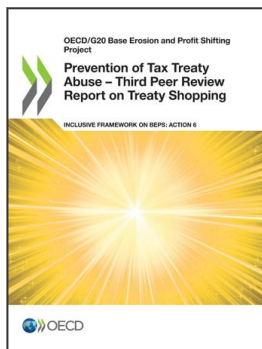
No jurisdiction has raised any concerns about their agreements with Mauritius.

Summary of the jurisdiction response - Mauritius

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Bangladesh*	No	N/A	Yes	N/A	
2	Barbados	No	N/A	Yes	N/A	
3	Belgium	No	N/A	Yes	N/A	
4	Botswana	No	N/A	Yes	N/A	
5	Cabo Verde	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	N/A	
7	Congo	No	N/A	Yes	N/A	
8	Croatia	No	N/A	Yes	N/A	
9	Cyprus*	No	N/A	Yes	N/A	
10	Egypt	No	N/A	Yes	N/A	
11	Eswatini	No	N/A	Yes	N/A	
12	France	No	N/A	Yes	N/A	
13	Germany	No	N/A	Yes	N/A	
14	Ghana*	No	N/A	Yes	N/A	
15	Guernsey	No	N/A	Yes	N/A	
16	India	No	N/A	No	N/A	
17	Italy	No	N/A	Yes	N/A	

⁸⁹ 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 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.

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



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