

# Mauritius

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

Mauritius has 45 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Mauritius signed the MLI in 2017, listing 41 tax agreements.<sup>98</sup>

Mauritius is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT.<sup>99</sup>

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 indicated in its response to the Peer Review questionnaire that it would expand its list of covered tax agreements under the MLI. Mauritius further indicated that bilateral negotiations would be used with respect to its agreement with India.

## 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	No	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	France	No	N/A	Yes	N/A	
12	Germany	No	N/A	Yes	N/A	
13	Ghana*	No	N/A	No	N/A	
14	Guernsey	No	N/A	Yes	N/A	
15	India	No	N/A	No	N/A	
16	Italy	No	N/A	Yes	N/A	
17	Jersey	No	N/A	No	N/A	
18	Kuwait*	No	N/A	Yes	N/A	
19	Lesotho*	No	N/A	Yes	N/A	
20	Luxembourg	No	N/A	Yes	N/A	

21	Madagascar*	No	N/A	Yes	N/A	
22	Malaysia	No	N/A	Yes	N/A	
23	Malta	No	N/A	Yes	N/A	
24	Monaco	No	N/A	Yes	N/A	
25	Mozambique*	No	N/A	Yes	N/A	
26	Namibia*	No	N/A	Yes	N/A	
27	Nepal*	No	N/A	Yes	N/A	
28	Oman	No	N/A	Yes	N/A	
29	Pakistan	No	N/A	Yes	N/A	
30	Qatar	No	N/A	Yes	N/A	
31	Rwanda*	No	N/A	Yes	N/A	
32	Senegal	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	Eswatini*	No	N/A	Yes	N/A	
38	Sweden	No	N/A	Yes	N/A	
39	Thailand	No	N/A	Yes	N/A	
40	Tunisia	No	N/A	Yes	N/A	
41	Uganda*	No	N/A	Yes	N/A	
42	United Arab Emirates	No	N/A	Yes	N/A	
43	United Kingdom	No	N/A	Yes	N/A	
44	Zambia	No	N/A	Yes	N/A	
45	Zimbabwe*	No	N/A	Yes	N/A	



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