

Mauritius

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 July 2018.

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: No

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2018/2019

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

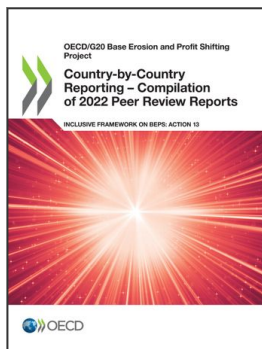
Mauritius confirms that its rules have not changed and continue to be applied effectively. Mauritius continues to meet all terms of reference.

The exchange of information framework

Mauritius confirms that its rules have not changed and continue to be applied effectively. Mauritius continues to meet all terms of reference.

Appropriate use of CbC reports

Mauritius confirms that its rules have not changed and continue to be applied effectively. Mauritius continues to meet all terms of reference.



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Inclusive Framework on BEPS: Action 13

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