

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

MAURITIUS

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 31 August 2015 - Or. Engl. (*in force since 1 December 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income or profits.
- . **Article 2, paragraph 1.b.iii.C:** General consumption taxes, such as value added or sales taxes.
- . **Article 2, paragraph 1.b.iii.D:** Specific taxes on goods and services such as excise taxes.
- . **Article 2, paragraph 1.b.iii.G:** Any other taxes.

ANNEX B – Competent Authorities

The Minister to whom the responsibility for the subject of finance is assigned or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

- (i) All individuals possessing the citizenship of the Republic of Mauritius, and
- (ii) All legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in the Republic of Mauritius.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>