

Jurisdiction's name:	Mauritius
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p>In Mauritius the TIN is officially called the Tax Account Number (TAN).</p> <p>For individuals: The Mauritius Revenue Authority (MRA) issues a Tax Account Number to all individuals with a tax obligation in Mauritius. The TAN is given at the time of the registration of the individual in the databases of the MRA.</p> <p>For entities: As soon as they are created, the Mauritian entities (and individuals carrying out business activities) have an identification number, the Business Registration Number (BRN) issued by the Central Business Registration Department, a governmental authority. This number is used for several purposes, including for tax purpose. As soon as they receive their BRN, the MRA allocates a TAN to the entities and individuals carrying out business activities.</p>	
Automatic issuance of TINs to all residents for tax purposes:	
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Individual: No	
The Mauritian TAN (Tax Account Number) is not automatically issued to all residents. A TAN is allocated to individuals having a tax obligation.	
Entities (as defined by the CRS): Yes.	
Entities and individuals carrying on a business are automatically issued an TAN once they obtain their BRN	
Section II – TIN Structure	
This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make	

up the TIN (including for instance the use of check digits).

For individuals: The TAN consists of 8 numerals (format: 99999999). The first digit of the TAN is always 1, 7, 8.

For entities: The TAN consists of 8 numerals (format 99999999).). The first digit of the TAN is always 2 or 3.

Section III – Where to find TINs?

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

The TAN is printed on all tax returns, letters and notices sent to taxpayers. All official documents issued by the MRA contain the Tax Account Number.

For individuals who are employees, it is often shown on the statement of emoluments issued by their employer.

The MRA issues Tax Residence Certificates to both individuals and entities resident in Mauritius for a particular year. The TAN is clearly visible on this document.

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

The Mauritian TAN cannot be checked by an online TIN-verification tool.

Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Mrs Y.Rangasamy
Section Head International Taxation Section
Large Taxpayer Department
Mauritius Revenue Authority
E-mail: yamini.rangasamy@mra.mu
Contact Number: +230 207 5905

Mrs Mukta Toofanee
Team Leader International Taxation Section
Large Taxpayer Department
Mauritius Revenue Authority
E-mail: mukhta.toofanee@mra.mu
Contact Number: +230 207 6000 (ext 2953)