

Jurisdiction's name:	Mauritius
Information on Residency for tax purposes	
Section I – Criteria for Individuals to be considered a tax resident	
<p>Please list the domestic legal provisions that determine whether an Individual is to be considered a tax resident of that jurisdiction. Such legal provisions may be articles of the relevant tax code (with hyperlinks to the provisions themselves, where possible), as well as any further regulations specifying the residency criteria (if available, with hyperlinks).</p> <p>This section should ideally also provide further guidance for Individuals to determine whether they are a resident for tax purposes in the jurisdiction, presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.</p> <p style="color: red;">Whether a person is resident for tax purposes in Mauritius usually depends on how many days he spends in Mauritius in a tax year which is from 1 July to 30 June of the following year.</p> <p style="color: red;">An individual is automatically resident if:</p> <ul style="list-style-type: none"> <li style="color: red;">• his domicile is in Mauritius and he does not have a permanent place of abode outside Mauritius. or <li style="color: red;">• he spends 183 or more days in Mauritius in the tax year; or <li style="color: red;">• he spends 270 or more days in Mauritius in the tax year and in the 2 preceding tax years. 	
Section II – Criteria for Entities to be considered a tax resident	
<p>Please list the domestic legal provisions that determine whether an Entity is to be considered a tax resident of that jurisdiction. Such legal provisions may be articles of the relevant tax code, as well as any further regulations specifying the residency criteria. Ideally, also a list of domestic Entity types that are in principle considered tax residents of the jurisdiction should be included (if available, with hyperlinks).</p> <p>This section should ideally also provide further guidance for the different types of Entities to determine whether they are a resident for tax purposes in the jurisdiction. It can be presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.</p> <p style="color: red;">The term “resident” when used in the context of the CRS means resident for tax purposes. The definition of residence varies depending on the type of entity.</p> <p style="color: red;">Residence is defined in Section 73 of the Income Tax Act 1995 as follows –</p>	

(a) A company

A resident company is one which –

- (i) is incorporated in Mauritius; or
- (ii) has its central management and control in Mauritius;

(b) A société

A resident société –

- (i) means a société which has its seat or *siège* in Mauritius; and
- (ii) includes a société which has at least one associate or *associé* or *gérant* resident in Mauritius;

(c) A trust

A resident trust is one –

- (i) which is administered in Mauritius and where a majority of the trustees are resident in Mauritius; or
- (ii) where the settlor of the trust was resident in Mauritius at the time the instrument creating the trust was executed;

(d) A foundation

A resident foundation is a foundation which

- (i) is registered in Mauritius; or
- (ii) has its central management and control in Mauritius;

(e) Other associations

Any other association or body of persons is resident in Mauritius if the association or body of persons is managed or administered in Mauritius.

Thus, any person meeting the conditions specified in Section 73 of the Income Tax Act and applicable to that person will be considered resident for CRS purposes.

Section III – Entity types that are as a rule not considered tax residents

This item should ideally provide a list of entity types that are considered fiscally transparent by the jurisdiction or are considered to have no tax residence by the jurisdiction based on other criteria, including a particular legal status or tax regime (such as trusts, foundations, partnerships, investment funds etc.), but are considered to have a nexus with the jurisdiction, in particular due to the fact that the entity was incorporated or is organised under the laws of the jurisdiction or has its place of effective management within the jurisdiction. Jurisdictions may wish to complement this section with further guidance on their domestic rules on the topic, either in narrative form or by inserting relevant hyperlinks.

For purposes of the Common Reporting Standard, a reportable entity also includes entities that are typically tax transparent (for example a société). For reporting purposes, an entity will be held to be ‘tax resident’ in Mauritius even if it is not a taxable person. For example a société having its seat or *siège* in Mauritius will be ‘tax resident’

in Mauritius even though the taxable persons are the associates rather than the société itself.

This will also apply to entities holding a GBC Category 2 Licence. Even though they are not subject to tax in Mauritius and are considered as non-resident for tax treaty purposes, they will be considered as resident in Mauritius for CRS purposes.

Section IV – Contact point for further information

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

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)

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