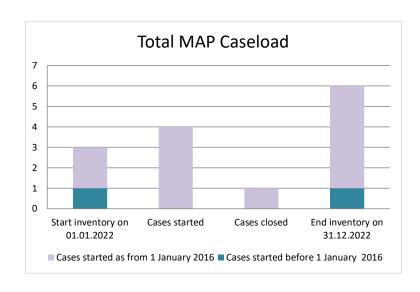
Mutual Agreement Procedure Statistics per jurisdiction

Mauritius

2016-2022 (post-MAP Statistics Reporting Framework)



Mauritius



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	2	4	1	5

Average time needed to close MAP cases

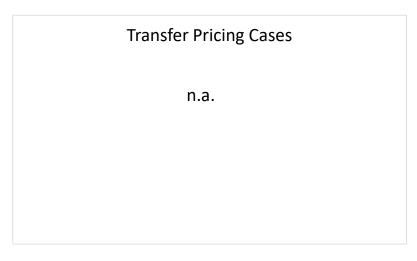
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

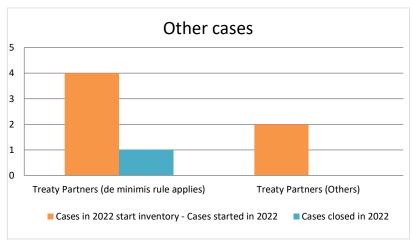
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	1.00	n.a.	1.00	1.00

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	1	0	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	0	0	0	0	0	0	0	1
All cases	1	0	0	0	0	0	0	0	0	0	1

					numb	er of pre-20	16 cases clos	sed during the re	eporting period b	y outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
·	Notes:													

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					Table 1: A	Attribution / A	location MA	AP Cases						
				number of post-2015 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022		MAD	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not	there is no	no agreement		no. of post- 2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:							·						

	Table 2: Other MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	no. of post- 2015 cases started during the reporting period	MAD	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	2	2	1	0	0	0	0	0	0	0	0	0	3
Row 3	Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	0	2
	Total	2	4	1	0	0	0	0	0	0	0	0	0	5
	Notes:													

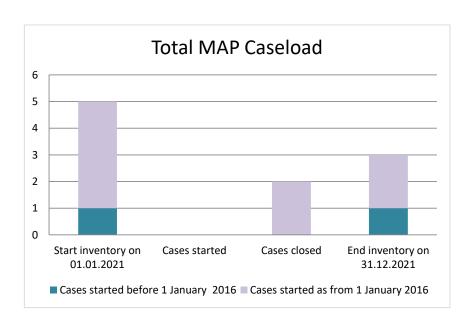
		Table 1: Attribution /	Allocation MAP Cases										
	average time taken (in months) for post-2015 cases from: Treaty Partner "Start" to "End" Receipt of taxpayer's MAP request to "Start" "Start" to Milestone 1 Milestone 1 to "End"												
	Column 1	Column 2 Column 3 Column 4 Column 5											
Row 1	Total	n.a.	n.a.	n.a.	n.a.								
	Notes:												

		Table 2: Other MAP Cases											
		average time taken (in months) for post-2015 cases from:											
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4	Column 5								
Row 1	Treaty Partners (de minimis rule applies)	1.00	n.a.	1.00	1.00								
	Total	1.00	n.a.	1.00	1.00								
	Notes:	-	•										

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		Table 3: All MAP Cases										
		average time taken (in months) for post-2015 cases from:										
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	1.00	n.a.	1.00	1.00							
	Notes:											

Mauritius



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	0	1	0
Other cases	3	0	1	2

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	49.00	1.00	n.a.	n.a.
Other cases	64.00	1.00	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2021 MAP Statistics - Mauritius.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

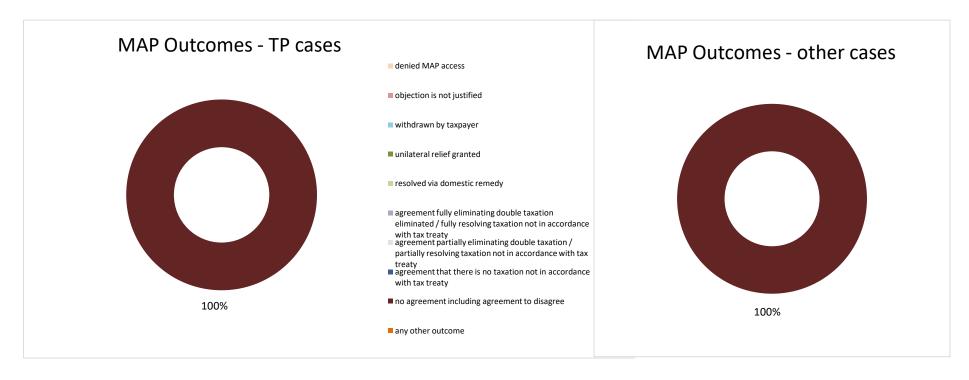
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	1	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Other cases (all)	0	0	0	0	0	0	0	0	1	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
All cases	0	0	0	0	0	0	0	0	2	0	2

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Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

						number of p	ore-2016 case	s closed during the re	porting period by out	tcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially	there is no taxation not in accordance with	agreement including	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.

Notes:

Notes on the computation of average time

The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request from the taxpayer, and; (ii) end date: the date when the taxpayer is informed of the outcome of the MAP.

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MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
					number of post-2015 cases closed during the reporting period by outcome:									
		no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	_	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	1	0	0
	Total	1	0	0	0	0	0	0	0	0	0	1	0	0

Notes:

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MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

					Table 2: O	ther MAP Ca	ses						
					I	number of po	st-2015 case	es closed during the	e reporting period by o	outcome			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2021
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	2	0	0	0	0	0	0	0	0	0	0	0	2
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	1	0	0
Total	3	0	0	0	0	0	0	0	0	0	1	0	2

Row 3

Notes:

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MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases									
		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
1	Treaty Partners (Others)	49.00	1.00	n.a.	n.a.					
	Total	49.00	1.00	n.a.	n.a.					
Notes:		•								

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MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

	Table 2: Other MAP Cases										
		average time taken (in mont	hs) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
Column 1	Column 2	Column 3	Column 4	Column 5							
Treaty Partners (Others)	64.00	1.00	n.a.	n.a.							
Total	64.00	1.00	n.a.	n.a.							

Row 1

Notes:

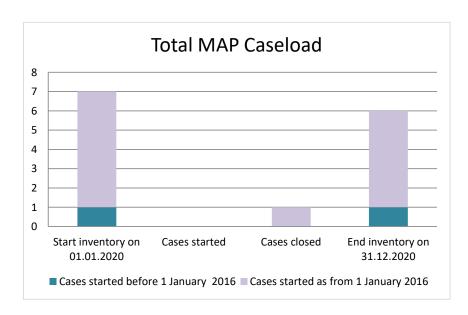
2021 MAP Statistics - Mauritius.xlsx Page 8/9

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

		Table 3: All MAP Cases										
			average time taken (in months) for post-2015 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
1	Total Average Time	56.50	1.00	n.a.	n.a.							

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Mauritius



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	1	0	0	1
Other cases	5	0	1	4

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

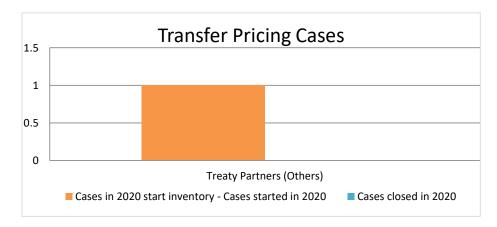
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	19.00	0.60	2.00	17.00

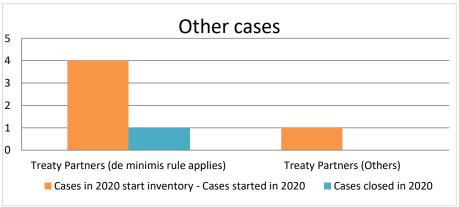
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs

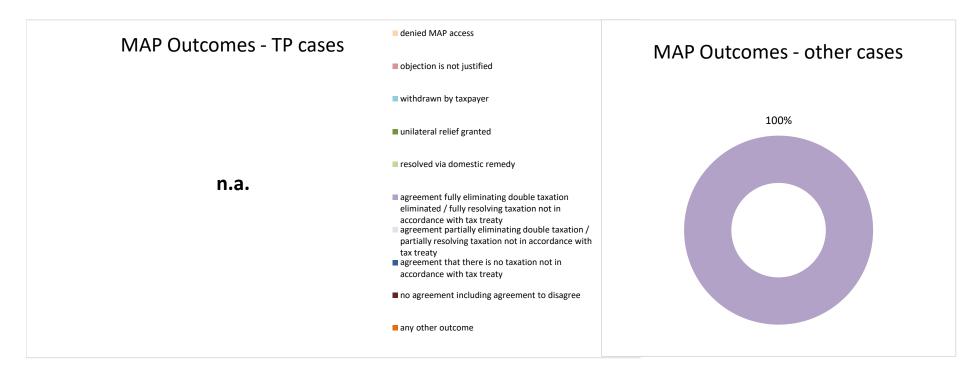




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy		agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	1	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	U	U	U	U	0		0	Ü	J	O	'

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Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

					number of pr	e-2016 cases	closed during the rep	porting period by outo	ome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Notes: Potential mismatches between 2020 start inventory and 2019 end inventory Notes on the computation of average time Notes on the computation of average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request from the taxpayer, and; (ii) taxpayer is informed of the outcome of the MAP.							v						

2020 MAP Statistics - Mauritius.xlsx

Row 2

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

		Table 1: Attribution / Allocation MAP Cases												
							number of p	ost-2015 cases	s closed during the report	ting period by outcom	e:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 1	Treaty Partners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
ow 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1 1

Notes:
We were informed by another competent authority that two cases should not be treated as Attribution/allocation cases but rather as other cases. We have requested a meeting to discuss this issue. For the purposes of MAP statistics, we are aligning with their statistics.

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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

		_				Table 2:	Other MAP							
							number of	post-2015 cas	es closed during the rep	orting period by outco	ome			1
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty		there is no	no agreement including	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 1	Column 1 Treaty Partners (de minimis rule applies)	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 1		Column 2 4 1	Column 3 0 0	Column 4 0 0	Column 5 0	Column 6 0 0	Column 7 0 0	Column 8 0 0	Column 9 1 0		Column 11 0 0	Column 12 0 0	Column 13 0 0	Column 14 3 1

2020 MAP Statistics - Mauritius.xlsx

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases									
		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

	Table 2: Other MAP Cases									
ſ		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
	Treaty Partners (de minimis rule applies)	19.00	0.60	2.00	17.00					
	Total	19.00	0.60	2.00	17.00					

Row 1

Notes:

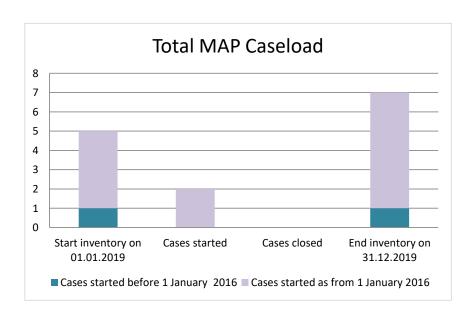
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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

	Table 3: All MAP Cases									
		average time taken (in months) for	post-2015 cases from:							
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End						
	Column 1	Column 2	Column 3	Column 4						
Total Average Time	19.00	0.60	2.00	17.00						
Notes:	10.00	0.00	2.00	11.0						

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Mauritius



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	1	0	0	1
Other cases	0	0	0	0

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	2	1	0	3
Other cases	2	1	0	3

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

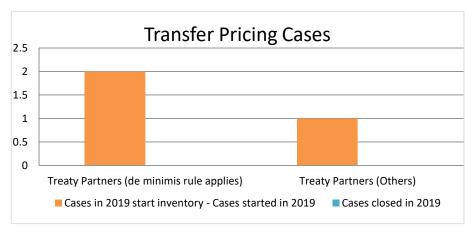
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

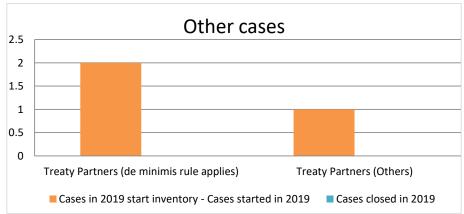
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	resolving taxation not in	partially	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

					number	of pre-2016 ca	ses closed during the	reporting period by outco	ome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.

MAP Statistics 2019 - Mauritius.xlsx

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

				1	Table 1: Attrib								
						nun	ber of post-	2015 cases closed during the re	porting period by outcome:				4
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving taxation not in	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree		no. of post 2015 cases remaining ii MAP invento on 31 December 20
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	1	1	0	0	0	0	0	0	0	0	0	0	2
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	2	1	0	0	0	0	0	0	0	0	0	0	3

Notes:

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

						Table	2: Other M	AP Cases						
	number of post-2015 cases closed during the reporting period by outcome													
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	o dia i i i	O O I di I I I I	Coldinii											
Row 1	Treaty Partners (de minimis rule applies)	1	1	0	0	0	0	0	0	0	0	0	0	2
Row 1 Row 3		1 1	1 0	0	0	0	0	0	0	0	0	0	0	2 1

MAP Statistics 2019 - Mauritius.xlsx

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

		Table 1: Attribution /	Allocation MAP Cases							
		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

		Table 2: 0	Other MAP Cases							
		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

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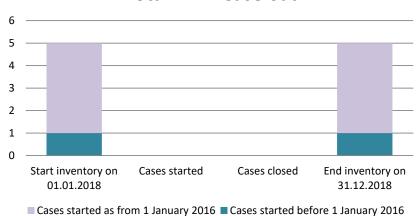
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

	Table 3: All MAP Cases		
	average time taken (in months) for	post-2015 cases from:	
"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4
n.a.	n.a.	n.a.	n.a.
	Column 1	"Start" to "End" "Start" to "Column 1 average time taken (in months) for Receipt of taxpayer's MAP request to "Start" Column 2	average time taken (in months) for post-2015 cases from: "Start" to "End" Receipt of taxpayer's MAP request to "Start" to Milestone 1 Column 1 Column 2 Column 3

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Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	1	0	0	1
Other cases	0	0	0	0

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	2	0	0	2
Other cases	2	0	0	2

Average time needed to close MAP cases

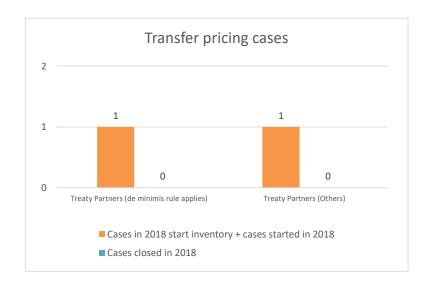
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

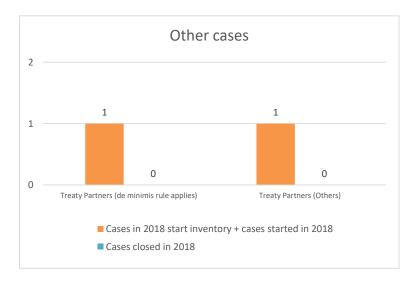
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases

n.a.

objection is not justified
 withdrawn by taxpayer
 unilateral relief granted
 resolved via domestic remedy

■ agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty

agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty

agreement that there is no taxation not in accordance with tax treaty

■ no agreement including agreement to disagree

any other outcome

denied MAP access

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving		no taxation not in accordance	agreement	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.

Row 1 Row 2 Row 3

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

					n	umber of pos	t-2015 cases	closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	started	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post- 2015 cases remaining ir MAP inventor on 31 December 20
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
rically railliers (Outers)					0	0		0	0	0	0	0	2

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

					Table 2:	Other MAP	Cases							
				number of post-2015 cases closed during the reporting period by outcome										
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	no. of post-2015 cases remaining ir MAP inventory on 31 December 2018	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1	
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1	
Total	2	0	0	0	0	0	0	0	0	0	0	0	2	

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

	average time taken (in months) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.						
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.						
Total Average Time	n.a.	n.a.	n.a.	n.a.						
Notes:										

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

		average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
T	reaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.						
T	reaty Partners (Others)	n.a.	n.a.	n.a.	n.a.						
T	otal Average Time	n.a.	n.a.	n.a.	n.a.						

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

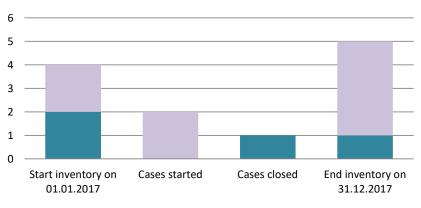
Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

			Table 3: All MAP Cases		
			average time taken (in months)	for post-2015 cases from:	
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.
	Notes:				

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Total MAP Caseload



■ Cases started before 1 January 2016 ■ Cases started as from 1 January 2016

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	0	1	1
Other cases	0	0	0	0

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	0	2	0	2
Other cases	2	0	0	2

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	21.00
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date of receipt of the MAP request from the taxpayer, and;
- (ii) end date: the date when the taxpayer is informed of the outcome of the MAP.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



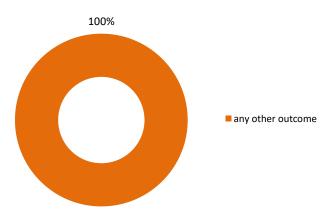


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	1	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	1	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	1	1

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Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

				numl	per of pre-20	16 cases clos	ed during the re	porting period by	/ outcome:				
category cases		denied MAP	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	agreement including agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column	1 Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Row 1 Allocation	2	0	0	0	0	0	0	0	0	0	1	1	21.00
Row 2 Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3 Total	2	0	0	0	0	0	0	0	0	0	1	1	21.00

Notes:

¹⁾ the average time taken to close pre-2016 cases was computed by applying the following rules:

⁽i) start date: the date of receipt of the MAP request from the taxpayer, and;

⁽ii) end date: the date when the taxpayer is informed of the outcome of the MAP.

²⁾ One case was inadvertently accounted as closed in 2016 Statistics and this has been rectified in the reporting period 2017.

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

					Table 1:	Attribution /	Allocation N	IAP Cases						
					number of post-2015 cases closed during the reporting period by outcome:									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2017
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2	Freaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
Row 3	Freaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
1	Total .	0	2	0	0	0	0	0	0	0	0	0	0	2

Notoo

Through oversight, all MAP Cases for post-2015 have been reported under 'other MAP Cases' for reporting period 2016. As regards reporting period 2017, this has been rectified and the MAP cases have been allocated between 'Attribution/Allocation MAP Cases' and other MAP Cases.'

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	Table 2: Other MAP Cases													
						number of post-2015 cases closed during the reporting period by outcome								
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation	there is no	including agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2017
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	2	0	0	0	0	0	0	0	0	0	0	0	2

Notes:

Through oversight, all MAP Cases for post-2015 have been reported under 'other MAP Cases' for reporting period 2016. As regards reporting period 2017, this has been rectified and the MAP cases have been allocated between 'Attribution/Allocation MAP Cases' and 'other MAP Cases.'

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

		average time taken (in mont	hs) for post-2015 cases from:	
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)				
Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	n.a.	n.a.

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

		average time taken (in mont	hs) for post-2015 cases from:	
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)				
Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	n.a.	n.a.

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	Table 3: All MAP Cases											
		average time taken (in months) for post-2015 cases from:										
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4								
Row 1 Total Average Time	n.a.	n.a.	n.a.	n.a.								
Notes:												

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Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	0	0	0
Other cases	2	0	0	2

Cases started as from 1	Start	Cases	Cases	End
January 2016	inventory	started	closed	inventory
Transfer pricing cases	0	0	0	0
Other cases	0	3	1	2

Average time needed to close MAP cases

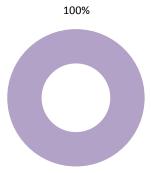
Cases started before 1 January 2016	Average time		
Transfer pricing cases	n.a.		
Other cases	n.a.		

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.	
Other cases	6.25	1.15	1.81	4.44	

Note: the average times to close MAP cases that started **as from 1 January 2016** were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2016 MAP Statistics Page 1/2

MAP Outcomes



■ agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	1	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
All cases	0	0	0	0	0	1	0	0	0	0	1

2016 MAP Statistics Page 2/2