

<b>Jurisdiction's name:</b>	<b>Mauritius</b>
-----------------------------	------------------

<b>Information on Residency for tax purposes</b>
--

**Section I – Criteria for Individuals to be considered a tax resident**

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. An individual is automatically resident if:

- his domicile is in Mauritius and he does not have a permanent place of abode outside Mauritius.  
or
- he spends 183 or more days in Mauritius in the tax year; or
- 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**

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. Residence is defined in Section 73 of the Income Tax Act 1995 as follows –

(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**

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.

A company incorporated in Mauritius shall be treated as non-resident if it is centrally managed and controlled outside Mauritius.

### **Section IV – Contact point for further information**

Mr K. Rambaksh  
Section Head International Taxation Section  
Large Taxpayer Department  
Mauritius Revenue Authority  
E-mail: [krishna.rambaksh@mra.mu](mailto:krishna.rambaksh@mra.mu)  
Contact Number: +230 2076000

Mr R. Djapermal  
Team Leader  
International Taxation Section  
Large Taxpayer Department  
Mauritius Revenue Authority  
E-mail: [rabi.djapermal@mra.mu](mailto:rabi.djapermal@mra.mu)  
Contact Number: +230 207 6000