

Mauritius

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Mauritius pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms**Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, Mauritius wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the government of the Republic of Mauritius and the Government of Barbados for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Barbados	Original	28-09-2004	28-01-2005
2	Convention between the Republic of Mauritius and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Kingdom of Belgium	Original	04-07-1995	28-01-1999
3	Convention between the Government of the Republic of Mauritius and the Government of the Republic of Botswana for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Republic of Botswana	Original	26-09-1995	13-03-1996
4	CONVENTION ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DE MAURICE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE DU CONGO TENDANT A ÉVITER LES DOUBLES IMPOSITIONS ET A PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU.	Republic of Congo	Original	20-12-2010	08-10-2014
5	Agreement between the Government of the Republic of Mauritius and the Government of the Republic of Croatia for the avoidance of double taxation with respect to taxes on income	Republic of Croatia	Original	06-09-2002	09-08-2003

6	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	Republic of Cyprus	Original	21-01-2000	12-06-2000
			Amending instrument (a)	23-10-2017	02-05-2018
7	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT FOR THE AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Arab Republic of Egypt	Original	19-12-2012	10-03-2014
8	CONVENTION BETWEEN MAURITIUS AND THE REPUBLIC OF FRANCE For the Avoidance of Double Taxation with respect of Taxes on Income and Capital	Republic of France	Original	11-12-1980	17-09-1982
			Amending Instrument (a)	23-06-2011	01-05-2012
9	AGREEMENT BETWEEN THE REPUBLIC OF MAURITIUS AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION AND OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Federal Republic of Germany	Original	07-10-2011	07-12-2012
10	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE STATES OF GUERNSEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	States of Guernsey	Original	17-12-2013	30-06-2014
11	CONVENTION between the Government of Mauritius and the Government of the Republic of Italy for the avoidance of Double Taxation with respect to Taxes on Income and for the Prevention of Fiscal Evasion	Republic of Italy	Original	09-03-1990	28-04-1995
			Amending Instrument (a)	09-12-2010	19-11-2012

12	AGREEMENT between the Government of the Republic of Mauritius and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	State of Kuwait	Original	24-03-1997	01-09-1998
13	AGREEMENT between the Government of the Republic of Mauritius and the Government of the Kingdom of Lesotho for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Kingdom of Lesotho	Original	29-08-1997	09-09-2004
14	CONVENTION between The Government of the Republic of Mauritius and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Grand Duchy of Luxembourg	Original	15-02-1995	12-09-1996
			Amending instrument (a)	28-01-2014	11-12-2015
15	CONVENTION ENTRE LE GOUVERNEMENT DE LA REPUBLIQUE DE MAURICE ET LE GOUVERNEMENT DE LA REPUBLIQUE DE MADAGASCAR tendant à éviter les doubles impositions et la prévention de l'évasion fiscale en matière d'impôts sur le revenu.	Republic of Madagascar	Original	30-08-1994	01-12-1995
16	AGREEMENT BETWEEN THE GOVERNMENT OF MAURITIUS AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Malaysia	Original	23-08-1992	19-08-1993
17	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE REPUBLIC OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of Malta	Original	15-10-2014	23-04-2015

18	CONVENTION ENTRE LA REPUBLIQUE DE MAURICE ET LA PRINCIPALITE DE MONACO TENDANT A EVITER LES DOUBLES IMPOSITIONS ET A PREVENIR L'EVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU.	Principaute de Monaco	Original	13-04-2013	08-08-2013
19	AGREEMENT between the Republic of Mauritius and the Republic of Mozambique for the Avoidance of Double Taxation With Respect To Taxes on Income	Republic of Mozambique	Original	14-02-1997	08-05-1999
20	AGREEMENT between the Government of the Republic of Mauritius and the Government of the Republic of Namibia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect To Taxes on Income and Capital Gains	Republic of Namibia	Original	04-03-1995	25-07-1996
21	Agreement between the Government of the Republic of Mauritius and his Majesty's Government of Nepal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kingdom of Nepal	Original	03-08-1999	10-11-1999
22	AGREEMENT between the Government of the Republic of Mauritius and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Sultanate of Oman	Original	30-03-1998	20-07-1998
23	CONVENTION between the Republic of Mauritius and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Islamic Republic of Pakistan	Original	03-09-1994	19-05-1995
24	CONVENTION BETWEEN THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	People's Republic of Bangladesh	Original	21-12-2009	15-09-2010

25	AGREEMENT between the Government of the People's Republic of China and the Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	People's Republic of China	Original	01-08-1994	05-05-1995
			Amending instrument (a)	05-09-2006	25-01-2007
26	AGREEMENT BETWEEN THE GOVERNMENT OF THE STATE OF QATAR AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	State of Qatar	Original	28-07-2008	28-07-2009
27	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE REPUBLIC OF RWANDA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of Rwanda	Original	20-04-2013	04-08-2014
28	CONVENTION ENTRE LA RÉPUBLIQUE DE MAURICE ET LA RÉPUBLIQUE DU SÉNÉGAL TENDANT A ÉVITER LES DOUBLES IMPOSITIONS ET A PRÉVENIR L'ÉVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU	Republic of Senegal	Original	17-04-2002	15-09-2004
29	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE REPUBLIC OF SEYCHELLES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of Seychelles	Original	11-03-2005	22-06-2005
			Amending instrument (a)	03-03-2011	18-05-2012
30	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of Singapore	Original	19-08-1995	07-06-1996

31	AGREEMENT between the Government of the Republic of Mauritius and the Government of Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Democratic Socialist Republic of Sri Lanka	Original	12-03-1996	02-05-1997
32	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of South Africa	Original	17-05-2013	28-05-2015
33	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SWAZILAND AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.	Kingdom of Swaziland	Original	29-06-1994	08-11-1994
34	CONVENTION BETWEEN THE REPUBLIC OF MAURITIUS AND THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Kingdom of Sweden	Original	01-12-2011	07-12-2012
35	AGREEMENT between The Government of the Republic of Mauritius and The Government of the Kingdom of Thailand for The Avoidance of Double Taxation with Respect to Taxes on Income	Kingdom of Thailand	Original	01-10-1997	10-06-1998
36	CONVENTION ENTRE LE GOUVERNEMENT DE LA REPUBLIQUE DE MAURICE ET LE GOUVERNEMENT DE LA REPUBLIQUE TUNISIENNE TENDANT A EVITER LA DOUBLE IMPOSITION EN MATIERE D'IMPOTS SUR LE REVENU	Republic of Tunisia	Original	12-02-2008	28-10-2008

37	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE REPUBLIC OF UGANDA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of Uganda	Original	19-09-2003	21-07-2004
38	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	United Arab Emirates	Original	18-09-2006	31-07-2007
39	CONVENTION BETWEEN THE GOVERNMENT OF MAURITIUS AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	The United Kingdom of Great Britain and Northern Ireland	Original	11-02-1981	19-10-1981
			Amending Instrument (a)	23-10-1986	26-10-1987
			Amending Instrument (b)	27-03-2003	23-10-2003
			Amending Instrument (c)	10-01-2011	13-10-2011
			Amending Instrument (d)	28-02-2018	13-07-2018
40	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ZAMBIA AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Republic of Zambia	Original	26-01-2011	04-06-2012
41	CONVENTION BETWEEN THE GOVERNMENT OF MAURITIUS AND THE GOVERNMENT OF THE REPUBLIC OF ZIMBABWE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, CAPITAL AND CAPITAL GAINS.	Republic of Zimbabwe	Original	06-03-1992	05-11-1992

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Mauritius reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, Mauritius reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, Mauritius reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Mauritius hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Mauritius considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Barbados	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Kingdom of Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Republic of Botswana	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains,
4	Republic of Congo	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu,

5	Republic of Croatia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
6	Republic of Cyprus	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
7	Arab Republic of Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Republic of France	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
9	Federal Republic of Germany	Desiring to conclude an Agreement for the avoidance of double taxation and of tax evasion with respect to taxes on income,
10	States of Guernsey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	Republic of Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion,
12	State of Kuwait	desiring to <i><promote their mutual economic relations by removing fiscal obstacles through the></i> conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
13	Kingdom of Lesotho	<i><Affirming their desire to promote and strengthen trade investment and private sector cooperation between the two countries and></i> to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Grand Duchy of Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
15	Republic of Madagascar	Désireux de conclure une Convention tendant à éviter les doubles impositions et la prévention de l'évasion fiscale en matière d'impôts sur le revenu,
16	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Republic of Malta	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Principauté de Monaco	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu,
19	Republic of Mozambique	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
20	Republic of Namibia	Desiring to promote and strengthen the economic relations between the two countries.
21	Kingdom of Nepal	Desiring to conclude an Agreement for the avoidance of Double Taxation and the prevention of Fiscal Evasion with respect to taxes on Income;

22	Sultanate of Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
23	Islamic Republic of Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
24	People's Republic of Bangladesh	Desiring to conclude a Convention for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on Income,
25	People's Republic of China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	State of Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
27	Republic of Rwanda	Desiring to promote and strengthen the economic relations between the two countries and to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Republic of Senegal	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu,
29	Republic of Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
30	Republic of Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Democratic Socialist Republic of Sri Lanka	Desiring to conclude an agreement for the avoidance of Double Taxation and the Prevention of fiscal Evasion,
32	Republic of South Africa	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
33	Kingdom of Swaziland	desiring to promote and strengthen the economic relations between the two countries,
34	Kingdom of Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
35	Kingdom of Thailand	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
36	Republic of Tunisia	Désireux de conclure une Convention en vue d'éviter la double imposition en matière d'impôts sur le revenu,
37	Republic of Uganda	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
38	United Arab Emirates	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
39	The United Kingdom of Great Britain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;

	and Northern Ireland	
40	Republic of Zambia	Desiring to promote and strengthen the economic relations between the two countries through the avoidance of double taxation with respect to taxes on income,
41	Republic of Zimbabwe	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains;

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Mauritius considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Barbados
2	Kingdom of Belgium
3	Republic of Botswana
4	Republic of Congo
5	Republic of Croatia
6	Republic of Cyprus
7	Arab Republic of Egypt
8	Republic of France
9	Federal Republic of Germany
10	States of Guernsey
11	Republic of Italy
12	State of Kuwait
13	Kingdom of Lesotho
14	Grand Duchy of Luxembourg
15	Republic of Madagascar
16	Malaysia
17	Republic of Malta
18	Principaute de Monaco
19	Republic of Mozambique
20	Republic of Namibia
21	Kingdom of Nepal
22	Sultanate of Oman
23	Islamic Republic of Pakistan
24	People's Republic of Bangladesh
25	People's Republic of China
26	State of Qatar
27	Republic of Rwanda
28	Republic of Senegal
29	Republic of Seychelles
30	Republic of Singapore
31	Democratic Socialist Republic of Sri Lanka
32	Republic of South Africa
33	Kingdom of Swaziland

34	Kingdom of Sweden
35	Kingdom of Thailand
36	Republic of Tunisia
37	Republic of Uganda
38	United Arab Emirates
39	The United Kingdom of Great Britain and Northern Ireland
40	Republic of Zambia
41	Republic of Zimbabwe

Article 7 – Prevention of Treaty Abuse

Statement of Acceptance of the PPT as an Interim Measure

Pursuant to Article 7(17)(a) of the Convention, Mauritius hereby expresses a statement that while Mauritius accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in replacement of Article 7(1), through bilateral negotiation.

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, Mauritius hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Mauritius considers that the following agreement is not subject to a reservation described in Article 7(15)(b) and contains a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Germany	Article 22(1)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, Mauritius reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, Mauritius reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, Mauritius reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Mauritius reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, Mauritius reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, Mauritius reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Mauritius reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, Mauritius reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Mauritius considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Barbados	Article 26(1), first sentence
2	Kingdom of Belgium	Article 25(1), first sentence
3	Republic of Botswana	Article 26(1), first sentence
4	Republic of Congo	Article 24(1), first sentence
5	Republic of Croatia	Article 25(1), first sentence
6	Republic of Cyprus	Article 26(1), first sentence
7	Arab Republic of Egypt	Article 25(1), first sentence
8	Republic of France	Article 26(1), first sentence
9	Federal Republic of Germany	Article 25(1), first sentence
10	States of Guernsey	Article 24(1), first sentence
11	Republic of Italy	Article 25(1), first sentence
12	State of Kuwait	Article 26(1), first sentence
13	Kingdom of Lesotho	Article 24(1), first sentence
14	Grand Duchy of Luxembourg	Article 26(1), first sentence
15	Republic of Madagascar	Article 24(1), first sentence
16	Malaysia	Article 23(1), first sentence
17	Republic of Malta	Article 24(1), first sentence
18	Principaute de Monaco	Article 24(1), first sentence
19	Republic of Mozambique	Article 25(1), first sentence
20	Republic of Namibia	Article 25(1), first sentence
21	Kingdom of Nepal	Article 25(1), first sentence
22	Sultanate of Oman	Article 24(1), first sentence
23	Islamic Republic of Pakistan	Article 25(1), first sentence
24	People's Republic of Bangladesh	Article 25(1), first sentence
25	People's Republic of China	Article 25(1), first sentence
26	State of Qatar	Article 25(1), first sentence
27	Republic of Rwanda	Article 24(1), first sentence
28	Republic of Senegal	Article 25(1), first sentence
29	Republic of Seychelles	Article 25(1), first sentence
30	Republic of Singapore	Article 25(1), first sentence
31	Democratic Socialist Republic of Sri Lanka	Article 25(1), first sentence
32	Republic of South Africa	Article 24(1), first sentence
33	Kingdom of Swaziland	Article 25(1), first sentence
34	Kingdom of Sweden	Article 24(1), first sentence
35	Kingdom of Thailand	Article 25(1), first sentence
36	Republic of Tunisia	Article 25(1), first sentence
37	Republic of Uganda	Article 26(1), first sentence
38	United Arab Emirates	Article 25(1), first sentence
39	The United Kingdom of Great	Article 27(1), first sentence

	Britain and Northern Ireland	
40	Republic of Zambia	Article 24(1), first sentence
41	Republic of Zimbabwe	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Mauritius considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
11	Republic of Italy	Article 25(1), second sentence
21	Nepal	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Mauritius considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Barbados	Article 26(1), second sentence
2	Kingdom of Belgium	Article 25(1), second sentence
3	Republic of Botswana	Article 26(1), second sentence
4	Republic of Congo	Article 24(1), second sentence
5	Republic of Croatia	Article 25(1), second sentence
6	Republic of Cyprus	Article 26(1), second sentence
7	Arab Republic of Egypt	Article 25(1), second sentence
8	Republic of France	Article 25(1), second sentence
9	Federal Republic of Germany	Article 25(1), second sentence
10	States of Guernsey	Article 24(1), second sentence
12	State of Kuwait	Article 26(1), second sentence
13	Kingdom of Lesotho	Article 24(1), second sentence
14	Grand Duchy of Luxembourg	Article 26(1), second sentence
15	Republic of Madagascar	Article 24(1), second sentence
16	Malaysia	Article 23(1), second sentence
17	Republic of Malta	Article 24(1), second sentence
18	Principaute de Monaco	Article 24(1), second sentence
19	Republic of Mozambique	Article 25(1), second sentence
20	Republic of Namibia	Article 25(1), second sentence
22	Sultanate of Oman	Article 24(1), second sentence
23	Islamic Republic of Pakistan	Article 25(1), second sentence
24	People's Republic of Bangladesh	Article 25(1), second sentence
25	People's Republic of China	Article 25(1), second sentence
26	State of Qatar	Article 25(1), second sentence
27	Republic of Rwanda	Article 24(1), second sentence
28	Republic of Senegal	Article 25(1), second sentence
29	Republic of Seychelles	Article 25(1), second sentence

30	Republic of Singapore	Article 25(1), second sentence
31	Democratic Socialist Republic of Sri Lanka	Article 25(1), second sentence
32	Republic of South Africa	Article 24(1), second sentence
33	Kingdom of Swaziland	Article 25(1), second sentence
34	Kingdom of Sweden	Article 24(1), second sentence
35	Kingdom of Thailand	Article 25(1), second sentence
36	Republic of Tunisia	Article 25(1), second sentence
37	Republic of Uganda	Article 26(1), second sentence
38	United Arab Emirates	Article 25(1), second sentence
40	Republic of Zambia	Article 24(1), second sentence
41	Republic of Zimbabwe	Article 25(1), second sentence

Pursuant to Article 16(6)(c)(ii) of the Convention, Mauritius considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Kingdom of Belgium
7	Arab Republic of Egypt
11	Republic of Italy
16	Malaysia
30	Republic of Singapore
39	The United Kingdom of Great Britain and Northern Ireland

Pursuant to Article 16(6)(d)(i) of the Convention, Mauritius considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
8	France

Pursuant to Article 16(6)(d)(ii) of the Convention, Mauritius considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Kingdom of Belgium
4	Republic of Congo
11	Republic of Italy
15	Republic of Madagascar
18	Principaute de Monaco
27	Republic of Rwanda
28	Republic of Senegal
36	Republic of Tunisia
39	The United Kingdom of Great Britain and Northern Ireland
41	Republic of Zimbabwe

Article 17 – Corresponding Adjustments***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, Mauritius considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Barbados	Article 9(2)
3	Republic of Botswana	Article 9(2)
4	Republic of Congo	Article 9(2)
5	Republic of Croatia	Article 9(2)
6	Republic of Cyprus	Article 9(2)
7	Arab Republic of Egypt	Article 9(2)
9	Federal Republic of Germany	Article 9(2)
10	States of Guernsey	Article 9(2)
11	Republic of Italy	Article 9(2) - Protocol
12	State of Kuwait	Article 9(2)
13	Kingdom of Lesotho	Article 9(2)
14	Grand Duchy of Luxembourg	Article 9(2)
15	Republic of Madagascar	Article 9(2)
17	Republic of Malta	Article 9(2)
18	Principaute de Monaco	Article 9(2)
19	Republic of Mozambique	Article 9(2)
20	Republic of Namibia	Article 9(2)
21	Kingdom of Nepal	Article 9(2)
23	Islamic Republic of Pakistan	Article 9(2)
24	People's Republic of Bangladesh	Article 9(2)
25	People's Republic of China	Article 9(2)
26	State of Qatar	Article 9(2)
27	Republic of Rwanda	Article 9(2)
28	Republic of Senegal	Article 9(2)
29	Republic of Seychelles	Article 9(2)
30	Republic of Singapore	Article 9(2)
31	Democratic Socialist Republic of Sri Lanka	Article 9(2)
32	Republic of South Africa	Article 9(2)
33	Kingdom of Swaziland	Article 9(2)
34	Kingdom of Sweden	Article 9(2)
35	Kingdom of Thailand	Article 9(2)
36	Republic of Tunisia	Article 9(2)
37	Republic of Uganda	Article 9(2)
38	United Arab Emirates	Article 9(2)
40	Republic of Zambia	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Mauritius hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, Mauritius reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 23 – Type of Arbitration Process

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, Mauritius hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, Mauritius hereby chooses to apply Article 24(2).

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, Mauritius formulates the following reservation with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. Mauritius reserves the right to exclude from the scope of Part VI cases involving the application of Mauritius's domestic anti-avoidance rules contained in Section 90 of the Income Tax Act or case law interpreting same. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be comprehended. Mauritius shall notify the Depository of any such subsequent provisions.

2. Mauritius reserves the right to exclude from the scope of Part VI any case involving recourse to Part XII (Offences) of the Income Tax Act.

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(2) of the Convention, solely for the purpose of its own application of Article 35(1)(a) and (5)(a), Mauritius hereby chooses to substitute “taxable period” for “calendar year”.

Reservation

Pursuant to Article 35(6) of the Convention, Mauritius reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.