

Mauritius

Income Tax Act 1995: <http://www.mra.mu/download/ITAConsolidated.pdf>

Section 76. Arrangements for relief from double taxation and for the exchange of information

(new paragraphs 5A and 5B)

- (1) The Minister may enter into arrangements with the government of a foreign country -
 - (a) with a view to affording relief from double taxation in relation to foreign tax imposed by the laws of that country and taxes of every kind and description covered under the arrangement; or
 - (b) for the exchange of information with a view to assisting -
 - (i) in the determination of credits and exemptions in respect of taxes of every kind and description, and foreign tax, covered under the arrangement; or
 - (ii) in the prevention of fraud; or
 - (iii) Repealed
 - (c) with a view to assisting in the administration of the laws in relation to taxes of every kind and description, and foreign tax, covered under the arrangement.
- (2) Notwithstanding this Act or any other enactment but subject to the other provisions of this section, an arrangement entered into under subsection (1) shall have effect in relation to taxes of every kind and description covered under the arrangement and according to its tenor.
- (3) An arrangement under subsection (1) may contain provision in relation to foreign tax and taxes of every kind and description covered under the arrangement-
 - (a) for relief from tax;
 - (b) for assessing the income derived from sources in Mauritius by non-residents;
 - (c) for determining the income to be attributed to non-residents and their agencies, branches, or establishments in Mauritius;
 - (d) for determining the income to be attributed to residents who have special relationships with non-residents;
 - (e) for relief from tax for periods before the commencement of this Act or before the making of the arrangement;
 - (f) as to income which is not itself subject to double taxation; and
 - (g) for exchange of information in respect of any person not resident in Mauritius.
- (4) An arrangement under subsection (1) may at any time be amended or revoked by a subsequent arrangement, and the subsequent arrangement may contain such transitional provision as appears to the Minister to be necessary or expedient.
- (5) Where an arrangement is made under subsection (1), the obligations as to secrecy imposed under any Revenue Law shall not prevent the Director-General from disclosing to an officer authorised by the government with which the arrangement is made such information as is required to be disclosed under the arrangement.
- (5A) For the implementation of an arrangement under subsection (1) –
 - (a) the Director-General may require any person to –

- (i) establish, maintain and document such due diligence procedures as the Director-General may determine;
 - (ii) provide the Director-General with information of a specified description;
 - (iii) maintain such records in such form and in such manner as the Director-General may determine;
- (b) any information required under subparagraph (ii), in respect of such period as the Director-General may determine, shall be provided to the Director-General at such time and in such form and manner as he may determine.

(5B)

- (a) The Director-General may issue directions, instructions or guidelines to any person to ensure compliance with any arrangement made pursuant to this section.
- (b) Any person who fails to comply with any direction, instruction or guideline shall commit an offence.

(6) The Minister may make such regulations as he thinks fit to give effect to any arrangement entered into under this section.