

MAURITIUS – MLI ARBITRATION PROFILE

AS OF 28-06-2022

This document contains information on Mauritius' arbitration position under Part VI of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI). It also contains hyperlinks to Mauritius' competent authority agreements concluded to settle the mode of application of the provisions contained in Part VI of the MLI.

References

- MLI Position (<https://www.oecd.org/tax/treaties/beps-ml-signatories-and-parties.pdf>)
- MAP Profile (<https://www.oecd.org/tax/dispute/country-map-profiles.htm>)
- Synthesised text (the hyperlinks to the synthesised texts obtainable from the MLI Matching Database <https://www.oecd.org/tax/treaties/mli-matching-database.htm>)

Type of arbitration process

The “final offer” arbitration process (otherwise known as “last best offer” arbitration) will apply as the default type of arbitration process to Mauritius' Covered Tax Agreements except to the extent that competent authorities mutually agree on different rules or except where other Contracting Jurisdictions have reserved their right to adopt the “independent opinion” approach as the default type of arbitration process pursuant to Article 23(2) of the MLI.

Competent authority agreements and entry into effect of Part VI

Competent authority agreements:

The competent authority of Mauritius has, by mutual agreement, settled the mode of application of the provisions contained in Part VI of the MLI with the competent authority of the jurisdictions as indicated below:

No	Treaty partner	Hyperlinks to competent authority agreements	Date on which both Contracting Jurisdictions have notified that they reached mutual agreement ¹
1	Barbados		
2	Belgium		
3	France		
4	Germany		
5	Italy		
6	Lesotho		
7	Luxembourg		
8	Malta		
9	Namibia		
10	Singapore		
11	Sweden		
12	United Kingdom		

¹ Dates and hyperlinks will be added once notified.

Entry into effect of Part VI of the MLI:

Article 36 of the MLI governs the entry into effect of the provisions of Part VI of the MLI with respect to:

- cases presented to the competent authority of a Contracting Jurisdiction on or after the later of the dates on which the MLI enters into force for each of the Contracting Jurisdictions; and,
- cases presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions.

Reservations on the scope of cases eligible to Part VI of the MLI

Pursuant to Article 28(2)(a) of the MLI, Mauritius has formulated the following reservations 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 Depositary 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. Any subsequent provisions replacing, amending or updating provisions in Part XII (Offences) of the Income Tax Act would also be comprehended. Mauritius shall notify the Depositary of any such subsequent provisions.

Additional note