

GUIDE TO DOUBLE TAXATION AGREEMENTS IN MAURITIUS

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PREFACE

This Guide relates to those Double Taxation Agreements signed, ratified, and currently being negotiated by the Republic of Mauritius.

It is concerned primarily at providing general information for those wishing to understand the basic tenets of Double Taxation Agreements entered into by the Government of Mauritius.

We recognise that this Guide will not completely answer detailed questions which clients and their advisers may have; it is not intended to be comprehensive. If any such questions arise in relation to the contents, they may be addressed to any member of the team, using the [contact information](#) provided at the end of this Guide.

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Mauritius

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1. INTRODUCTION

Mauritius has entered into treaties with other countries to mitigate the effects of double taxation. These treaties may cover taxes on dividends, royalties, capital gains and interest.

Mauritius has concluded 43 tax treaties and there are several others waiting ratification, signature or are currently being negotiated by the Mauritius authorities.

2. LIST OF DOUBLE TAXATION AGREEMENTS

Australia	Barbados	Belgium
Botswana	Croatia	Congo
Cyprus	Democratic Socialist Republic of Sri Lanka	Egypt
France	Germany	Guernsey
India	Italy	Kenya
Kuwait	Lesotho	Luxembourg
Madagascar	Malaysia	Monaco
Mozambique	Namibia	Nepal
Oman	Pakistan	People's Republic of Bangladesh
People's Republic of China	Rwanda	Senegal
Seychelles	Singapore	South Africa
State of Qatar	Swaziland	Sweden
Thailand	Tunisia	Uganda
United Arab Emirates	United Kingdom	Zambia
Zimbabwe		

Treaties awaiting ratification: Gabon, Nigeria, Malta, Russia and South Africa (New).

Treaties awaiting signature: Burkina Faso, Cape Verde, Ghana and Morocco.

Treaties being negotiated: Algeria, Canada, Czech Republic, Greece, Hong Kong, Lesotho (New), Montenegro, Portugal, Republic of Iran, Malawi, Saudi Arabia, St Kitts & Nevis, Tanzania, Vietnam and Yemen.

3. DOUBLE TAXATION AGREEMENTS – SUMMARY TABLE

	Year		Country	Dividends		Interest		Royalties	Permanent Establishment (Months)	Capital Gains
	Signed	Ratified		Substantial Interest	Portfolio	Banks	Others			
1	28.09.04	28.01.05	Barbados	5%	5%	5%	5%	5%	6	(d)
2	04.07.95	28.01.99	Belgium	5%(b)	10%	Exempt	10%	Nil	6	(d)
3	26.09.95	13.03.96	Botswana	5%(a)	10%	12%	12%	12.5%	6	(d)
4	01.08.94	05.05.95	China	5% #	5%#	10%	10%	10%	12	(d)
5	06.09.02	10.08.03	Croatia	0% (e)	0% (e)	0% (e)	0% (e)	0% (e)	12	0%
6	21.01.00	12.06.00	Cyprus	0% (e)	0% (e)	0% (e)	0% (e)	0% (e)	12	(d)
7	11.12.80	17.09.82	France	5%(b)	15%	Exempt	(c)	15%	6	(d)
8	15.03.78	01.01.81	Germany	5%(a)	15%	Exempt	(c)	15%	6	(d)
9	17.12.13	30.06.14	Guernsey	0% (e)	0% (e)	0% (e)	0% (e)	0% (e)	12	0%
10	24.08.82	11.06.85	India	5%(b)#	15%#	Exempt	(c)	15%	9	(d)
11	09.03.90	28.04.95	Italy	5%(a)	15%	(c)	(c)	15%	6	(d)
12	18.05.12	23.05.14	Kenya	5% (b)	10%	10%	10%	10%	12	(d)
13	24.03.97	01.09.98	Kuwait	0%(e)	0%(e)	0%(e)	0%(e)	10%	9	(d)
14	29.08.97	09.09.04	Lesotho	10%	10%	10%	10%	10%	6	(d)
15	15.02.95	12.09.96	Luxembourg	5%(b)	10%	Exempt	Exempt	Exempt	6	(d)
16	30.08.94	04.12.95	Madagascar	5%(a)	10%	10%	10%	5%	6	(d)
17	23.08.92	19.08.93	Malaysia	5%(b)	15%	15%	15%	15%	6	(d)
18	13.04.13	18.05.13	Monaco	0% (e)	0% (e)	0% (e)	0%(e)	0% (e)	12	(d)
19	14.02.97	08.05.99	Mozambique	8%(a)	10%	Exempt	8%	5%	6	(d)
20	04.03.95	25.07.96	Namibia	5%(a)	10%	Exempt	10%	5%	6	(d)

21	03.08.99	10.11.99	Nepal	5%(h) 10%(b)	15%	10%(i)	15%	15%	183 days	(d)
22	30.03.98	20.07.98	Oman	0%(e)	0%(e)	0%(e)	0%(e)	0%(e)	6	(d)
23	03.09.94	19.05.95	Pakistan	10%	10%	10%	10%	12.5%	6	(d)*
24	21.12.09	15.09.10	People's Republic of Bangladesh	10%	10%				12	(d)
25	20.04.13	03.06.13	Rwanda	10%	10%	10%	10%	10%	6	(d)
26	17.04.02	15.09.04	Senegal	0% (e)	0% (e)	0% (e)	0% (e)	0% (e)	9	(d)
27	11.03.05	21.06.05	Seychelles	0% (e)	0% (e)	0% (e)	0% (e)	0% (e)	12	(d)
28	19.08.95	07.06.96	Singapore	0% (e)	0% (e)	0% (e)	0% (e)	0% (e)	9	(d)
29	16.07.96	20.06.97	South Africa	5% (b) #	15% #	Exempt	Nil	Nil	9	(d)
30	12.03.96	02.05.97	Sri Lanka	10% (b)	15%	Exempt (g)	10%	10%	6	(d)
31	28.07.08	06.09.08	State of Qatar	Exempt	Exempt	Exempt	Exempt	5%	6	(d)
32	29.06.94	08.11.94	Swaziland	7.5%	7.5%	5%	5%	7.5%	6	(d)
33	23.04.92	21.12.92	Sweden	5% (b)	15%	Exempt	15%	15%	6	(d)
34	01.10.97	10.06.98	Thailand	10%	10%	10%	15%	5%-15%	6	(d)
35	12.02.08	28.10.08	Tunisia	0%(j)	0%(j)	2.5%(i)	3%	3%	12	(d)
36	19.09.03	21.07.04	Uganda	10%	10%	10%	10%	10%	6	(d)
37	11.02.81	26.10.87	UK (and Northern Ireland)	15%	15%	Exempt		15%	6	(d)
38	18.09.06	31.07.07	United Arab Emirates	0% (e)	0% (e)	0% (e)	0% (e)	0% (e)	12	(d)
39	26.01.11	04.06.12	Zambia	5% (a)	15%	TBC	10%	5%	6	(d)
40	06.03.92	05.11.92	Zimbabwe	10% (a)	20%	Exempt	10%	15%	6	(d)

Notes to Summary Table

- (a) Shareholding not less than 25%.
- (b) Shareholding not less than 10%.
- (c) Interest taxed in source country according to taxation laws of that country.
- (d) Generally taxable in the alienator's country of residence, except for the alienation of immovable property and immovable property forming part of the business property of a Permanent Establishment. Gains from alienation of ships or aircraft taxable in the state in which the place of effective management of the enterprise is situated.
- (e) Dividends, Interests, Royalties are taxable only in the recipient's country of residence.
- (f) Shareholding not less than 20%.
- (g) If the loan is from state-owned bank or institution.
- (h) Shareholding not less than 15%.
- (i) Exempt if Government owned I controlled financial institution, otherwise limited to the rate in the table.
- (j) Taxable in none of the contracting states.

These are maximum rates of withholding tax on dividends applicable according to the DTA. Presently there is no withholding tax on dividends according to the laws of that state.

* Arising on the sale of shares and other securities in Pakistan. Listed shares on the Stock Exchange are exempt up to the year ending 30 June 2008.

For more specific advice on double taxation agreements in Mauritius, we invite you to contact:

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For the convenience of clients in other time zones, a list of contacts available in each of our jurisdictions may be found [here](#).