



Mauritius has concluded 43 Double Taxation Avoidance Treaties, and is party to a series of treaties under negotiation.

- 7 treaties await ratification (awaiting the required notification regarding the entering into force of the Agreement as set out in the Article [Entry into force] of the DTAA): Gabon, Comoros Islands, Kenya, Morocco, Nigeria, Russia and The Republic of Angola.
- 5 treaties await signature: Botswana (New), Gibraltar, Guyana, Malawi and The Gambia
- 20 treaties are being negotiated: Algeria, Burkina Faso, Canada, Cote D'Ivoire, Czech Republic, Greece, Montenegro, Republic of Sudan, Portugal, Republic of Iran, Saudi Arabia, Senegal, Spain, St. Kitts & Nevis, Tanzania, Vietnam, Yemen, Zambia, Mali and Republic of Turkey.
- 5 protocols to existing treaties awaiting signature: Bangladesh, India, Jersey, Mozambique and Uganda
- 1 protocol to existing treaties being negotiated: Oman
- 2 treaties have been terminated: Senegal and Zambia
 - Senegal - Following the termination, the treaty will be applicable for the last time for the fiscal year ended 30 June 2020 (Mauritius) and for the calendar year ended 31 December 2020 (Senegal).
 - Zambia - Following the termination, the treaty will be applicable for the last time for the fiscal year ended 30 June 2021 (Mauritius) and for the calendar year ended 31 December 2020 (Zambia).
- Lesotho: Following the coming into force of the new tax treaty between Mauritius and Lesotho and in accordance with Article 28 of the tax treaty between Mauritius and Lesotho, the treaty will be applicable for the last time, in the case of Mauritius, for the income year ended 30 June 2022 and, in the case of Lesotho, for the assessment year ended 31 March 2022.

“IN THIS WORLD, NOTHING IS CERTAIN EXCEPT DEATH AND TAXES.”
- BENJAMIN FRANKLIN

Whilst we might agree with Albert Bushnell Hart who said “Taxation is the price which civilized communities pay for the opportunity of remaining civilized.”, we don’t necessarily think you should have to pay twice.

DOUBLE TAXATION AVOIDANCE AGREEMENTS

	Country	Duration to constitute permanent establishment		Maximum tax rates applicable in the State of Source		
		Building Site etc	Furnishing of services	Dividends	Interest(i)	Royalties
1	Australia (Partial)	-	-	-	-	-
2	Barbados	6 months	(iv)	5%	5%	5%
3	Belgium	> 6 months	(iv)	5% & 10%	10%	Exempt
4	Botswana	> 6 months	> 6 months (ii)	5% & 10%	12%	12.50%
5	Cabo Verde	>183 days	> 183 days	5%	10%	7.50%
6	China	> 12 months	> 12 months (iii)	5%	10%	10%
7	Congo	> 12 months	> 12 months	0% & 5%	5%	Exempt
8	Croatia	> 12 months	(iv)	Exempt	Exempt	Exempt
9	Cyprus	> 12 months	> 9 months (ii)	Exempt	Exempt	Exempt
10	Egypt	> 6 months	> 6 months	5% & 10%	10%	12%
11	Estonia	> 12 months	> 6 months	0% & 7%	0% & 7%	0% & 5%
12	Eswatini ("Swaziland")	> 6 months	> 6 months (ii)	7.50%	5%	7.50%
13	France	> 6 months	(iv)	5% & 15%	Same rate as under domestic law	15%
14	Germany (new)	> 12 months	(iv)	5% & 15%	Exempt	10%
15	Ghana	> 6 months	> 6 months (ii)	7%	7%	8%
16	Guernsey	> 12 months	> 9 months	Exempt	Exempt	Exempt
17	Hong Kong	> 6 months	> 6 months	0% & 5%	5%	5%
18	India	> 9 months	> 3 months	5% & 15%	7.50%	15%
19	Italy	> 6 months	(iv)	5% & 15%	Same rate as under domestic law	15%
20	Jersey	> 12 months	> 9 months	Exempt	Exempt	Exempt
21	Kuwait	> 9 months	(iv)	Exempt	Exempt	10%
22	Lesotho (New)	> 6 months	> 4 months	10%	10%	10%
23	Luxembourg	> 6 months	(iv)	5% & 10%	Exempt	Exempt
24	Madagascar	> 6 months	(iv)	5% & 10%	10%	5%
25	Malaysia	> 6 months	(iv)	5% & 15%	15%	15%
26	Malta	> 12 months	> 12 months	Exempt	Exempt	Exempt
27	Monaco	> 12 months	> 12 months	Exempt	Exempt	Exempt
28	Mozambique	> 6 months	> 6 months (ii)	8%, 10% & 15%	8%	5%
29	Namibia	> 6 months	> 6 months (ii)	5% & 10%	10%	5%
30	Nepal	> 6 months	> 6 months (ii)	5%, 10% & 15%	10% & 15%	15%
31	Oman	> 6 months	(iv)	Exempt	Exempt	Exempt
32	Pakistan	> 6 months	(iv)	10%	10%	12.50%
33	Rwanda	> 6 months	> 6 months	10%	10%	10%
34	People's Republic of Bangladesh	>12 months	> 12 months	10%	Normal rate	Normal rate
35	Seychelles	> 12 months	> 6 months (ii)	Exempt	Exempt	Exempt
36	Singapore	> 9 months	(iv)	Exempt	Exempt	Exempt
37	South Africa	> 12 months	> 6 months (ii)	5% & 10%	10%	5%
38	Sri Lanka	> 6 months	> 6 months (ii)	10% & 15%	10%	10%
39	State of Qatar	> 6 months	> 6 months (ii)	Exempt	Exempt	5%
40	Sweden (New)	> 12 months	(iv)	0% & 15%	Exempt	Exempt
41	Thailand	> 6 months	> 6 months (ii)	10%	10% & 15%	5% & 15%
42	Tunisia	> 12 months	(iv)	Exempt	2.50%	2.50%
43	Uganda	> 6 months	> 4 months (ii)	10%	10%	10%
44	United Arab Emirates	> 12 months	> 12 months	Exempt	Exempt	Exempt
45	United Kingdom	> 6 months	(iv)	Exempt & 15%	Same rate as under domestic law	15%
46	Zimbabwe	> 6 months	(iv)	10% & 20 %	10%	15%

i.	Where interest is taxable at rate provided in the domestic law of the State of source or at reduced treaty rate, provision is usually made in the treaty to exempt interest receivable by a Contracting State itself, its local authorities, its Central Bank/all banks carrying on bona fide banking business and any other financial institutions as may be agreed upon by both Contracting States.
ii.	Within any 12-month period
iii.	Within any 24-month period
iv.	No specific provision made in respect of furnishing of services.

REGULATED BY THE FINANCIAL SERVICES COMMISSION OF MAURITIUS

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