



APA & MAP Country Guide 2019 – Mauritius

CONNECTING THE DOTS OF INTERNATIONAL TAX CONTROVERSY



Mauritius

APA Program

KEY FEATURES	
Competent authority	Mauritius Revenue Authority (MRA)
Relevant provisions	The basis for an application for APA request under the MAP article pursuant to the relevant double taxation treaty. There is no specific provision under domestic law and regulation dealing with APA nor is there any published guidance by the MRA. To the best of our knowledge, no APA programs have yet been implemented by the MRA.
Types of APAs available	No specific guidance.
Acceptance criteria	No specific guidance.
Key timing requests, deadlines	No specific guidance.
APA term limits	No specific guidance.
Filing fee	No specific guidance.
Rollback availability	No specific guidance.
Collateral issues	No specific guidance.

PRE-FILING REQUIREMENTS

Overview	No specific guidance.
Anonymous pre-filing availability	No specific guidance

APPLICATION REQUIREMENTS

Content of application	No specific guidance.
Language	No specific guidance
SME provisions	No specific guidance.

OTHER PROCEDURAL CONSIDERATIONS

General	No specific guidance.
Monitoring & compliance	No specific guidance
Renewal procedure	No specific guidance.

MAP Program

KEY FEATURES

Competent authority	Mauritius Revenue Authority
Relevant provisions	<p>The basis for a MAP request is the relevant Mutual Agreement Procedure article under a double taxation treaty.</p> <p>There is no specific provision under domestic law and regulation dealing with MAP.</p>
Acceptance criteria	<p>A MAP request can be made when a Taxpayer considers that the actions of one or both contracting states' tax authorities' results, or will result, in taxation not in accordance with the relevant DTT. Taxpayers will normally need to approach the tax authority of their country of residence with a request to initiate MAP.</p>
Key timing requests, deadlines	<p>Where MAP is invoked under one of Mauritius' DTTs, a case must generally be presented within three years from the first notification of the action resulting in taxation not in accordance with the provision of that DTT. It is prudent to consult the relevant DTT to determine the time limit that applies and to ensure that the deadline for presenting a case is not missed.</p>

APPLICATION REQUIREMENTS

<p>Content of application</p>	<p>There is currently no published MRA guidance on the content of an application to initiate MAP nor a set form for submission.</p> <p>In practice, the MRA will require at least the following information to enable a full assessment of the request</p> <ul style="list-style-type: none"> • the year(s) concerned; • the tax convention article(s) that the Taxpayer asserts is not being correctly applied, and the Taxpayer's interpretation of the application of the article; • the full names and addresses of the parties to which the MAP relates; • the Taxpayer's TAN (tax account number); • Mauritius tax computations for all years concerned; • details of previous requests, if the request relates to an issue that is the same as an issue that has been subject to an earlier request; • a summary of the facts and an analysis of the issues for which tax authority assistance is requested, including any specific issues raised by the tax administrations affecting the Taxpayer and the related amounts; and • any other facts that the Taxpayer may consider relevant. <p>The request should generally be signed by the Taxpayer, or by an authorized person on behalf of the Taxpayer, confirming the accuracy and completeness of the facts and information presented in the request.</p>
<p>Language</p>	<p>The documentation should generally be submitted in English (but may also submitted in French if the other country(ies) involved are French-speaking countries)</p>

OTHER PROCEDURAL CONSIDERATIONS

Interaction with domestic proceedings

A Taxpayer’s ability to request MAP should not be affected by domestic administrative or statutory dispute resolution processes. The MRA may grant access to MAP, even in circumstances where the Taxpayer and the MRA enter into an audit settlement. However, it must be considered how entering into statutory or administrative remedies with other tax authorities might affect a Taxpayer’s accessibility to MAP.

Arbitration

No specific guidance

STATISTICS

APA

No specific guidance.

MAP

Mauritius had five active MAP applications as at December 31, 2017.

Double Taxation Treaty Network

The following treaties include MAP provisions which are the basis for bilateral and multilateral APA negotiations:

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

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