

<u>Mauritius Double Tax Treaty Countries</u> <u>Incorporation Basic Facts</u> <u>Frequently Asked Questions [FAQ]</u>	
Barbados	Please note: 1. The countries with * have treaties under ratification or negotiation. 2. These treaties have all been negotiated separately and so have different tax rates on profits accrued via dividends, interest or capital gains. So the separate treaty pertaining to your relevant case must be examined to know the full impact of tax. 3. Resident in Mauritius definitions is becoming stricter. E.g. Singapore's treaty requires that the Mauritius resident company must have US\$ 200 000.00 annual overhead expenditure for 2 years before being classified as a resident company for capital gains tax exemption purposes. 4. The Indian government is trying to renegotiate this treaty as well to make more stringent requirements.
Belgium*	
Botswana	
China	
Croatia	
Cyprus	
France	
Germany	
Hungary	
India	
Italy	
Kuwait	
Lesotho*	
Libya	
Luxembourg	
Madagascar	
Malaysia	
Mozambique*	
Namibia	
Nepal	
Oman*	
Pakistan	
Singapore	
Romania	
Rwanda	
Senegal	
Seychelles	
Singapore	
South Africa	
Sri Lanka	

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Swaziland	
Sweden	
Thailand	
United Kingdom	
Russia*	
Zimbabwe	