

Mauritius

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Mauritius pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Mauritius wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the government of the republic of Mauritius and the government of Barbados for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Barbados	Original	28-09-2004	28-01-2005
2	Convention between the republic of Mauritius and the kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Kingdom of Belgium	Original	04-07-1995	28-01-1999
3	CONVENTION ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE DE MAURICE ET LE GOUVERNEMENT DE LA REPUBLIQUE DU CONGO TENDANT A ÉVITER LES DOUBLES IMPOSITIONS ET A PRÉVENIR L'ÉVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU.	Republic of Congo	Original	20-12-2010	08-10-2014
4	Agreement between the Government of the Republic of Mauritius and the Government of the Republic of Croatia for the avoidance of double taxation with respect to taxes on income	Republic of Croatia	Original	06-09-2002	09-08-2003
5	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	Republic of Cyprus	Original	21-01-2000	12-06-2000

6	CONVENTION BETWEEN MAURITIUS AND THE REPUBLIC OF FRANCE For the Avoidance of Double Taxation with respect of Taxes on Income and Capital	Republic of France	Original	11-12-1980	17-09-1982
			Amending Instrument (a)	23-06-2011	01-05-2012
7	AGREEMENT BETWEEN THE REPUBLIC OF MAURITIUS AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION AND OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Federal Republic of Germany	Original	07-10-2011	07-12-2012
8	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE STATES OF GUERNSEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	States of Guernsey	Original	17-12-2013	30-06-2014
9	CONVENTION between the Government of Mauritius and the Government of the Republic of Italy for the avoidance of Double Taxation with respect to Taxes on Income and for the Prevention of Fiscal Evasion	Republic of Italy	Original	09-03-1990	28-04-1995
			Amending Instrument (a)	09-12-2010	19-11-2012
10	AGREEMENT between the Government of the Republic of Mauritius and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	State of Kuwait	Original	24-03-1997	01-09-1998
11	AGREEMENT between the Government of the Republic of Mauritius and the Government of the Kingdom of Lesotho for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Kingdom of Lesotho	Original	29-08-1997	09-09-2004
12	CONVENTION between The Government of the Republic of	Grand Duchy of	Original	15-02-1995	12-09-1996

	Mauritius and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Luxembourg	Amending instrument (a)	28-01-2014	11-12-2015
13	CONVENTION ENTRE LE GOUVERNEMENT DE LA REPUBLIQUE DE MAURICE ET LE GOUVERNEMENT DE LA REPUBLIQUE DE MADAGASCAR tendant à éviter les doubles impositions et la prevention de l'évasion fiscale en matière d'impôts sur le revenu.	Republic of Madagascar	Original	30-08-1994	01-12-1995
14	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE REPUBLIC OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of Malta	Original	15-10-2014	23-04-2015
15	CONVENTION ENTRE LA REPUBLIQUE DE MAURICE ET LA PRINCIPAUTE DE MONACO TENDANT A EVITER LES DOUBLES IMPOSITIONS ET A PREVENIR L'EVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU.	Principaute de Monaco	Original	13-04-2013	08-08-2013
16	AGREEMENT between the Government of the Republic of Mauritius and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Sultanate of Oman	Original	30-03-1998	20-07-1998
17	AGREEMENT BETWEEN THE GOVERNMENT OF THE STATE OF QATAR AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF IFSCAL EVASION WITH RESPECT TO TAXES ON INCOME	State of Qatar	Original	28-07-2008	28-07-2009
18	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE	Republic of Seychelles	Original	28-09-2004	28-01-2005

	GOVERNMENT OF THE REPUBLIC OF SEYCHELLES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME		Amending instrument (a)	03-03-2011	18-05-2012
19	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of South Africa	Original	17-05-2013	28-05-2015
20	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF SWAZILAND AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.	Kingdom of Swaziland	Original	29-06-1994	08-11-1994
21	CONVENTION BETWEEN THE REPUBLIC OF MAURITIUS AND THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Kingdom of Sweden	Original	01-12-2011	07-12-2012
22	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	United Arab Emirates	Original	18-09-2006	31-07-2007
23	CONVENTION BETWEEN THE GOVERNMENT OF MAURITIUS AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	The United Kingdom of Great Britain and Northern Ireland	Original	11-02-1981	19-10-1981
			Amending Instrument (a)	23-10-1986	26-10-1987
			Amending Instrument (b)	27-03-2003	23-10-2003
			Amending Instrument (c)	10-01-2011	13-10-2011

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Mauritius reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, Mauritius reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, Mauritius reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Mauritius hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Mauritius considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Barbados	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Kingdom of Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Republic of Congo	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu,
4	Republic of Croatia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
5	Republic of	Desiring to conclude an Agreement for the avoidance of

	Cyprus	double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	Republic of France	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
7	Federal Republic of Germany	Desiring to conclude an Agreement for the avoidance of double taxation and of tax evasion with respect to taxes on income,
8	States of Guernsey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Republic of Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion,
10	State of Kuwait	desiring to <promote their mutual economic relations by removing fiscal obstacles through the>conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
11	Kingdom of Lesotho	<Affirming their desire to promote and strengthen trade investment and private sector cooperation between the two countries and> to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Grand Duchy of Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
13	Republic of Madagascar	Désireux de conclure une Convention tendant à éviter les doubles impositions et la prévention de l'évasion fiscale en matière d'impôts sur le revenu,
14	Republic of Malta	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	Principauté de Monaco	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu,
16	Sultanate of Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
17	State of Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
18	Republic of Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
19	Republic of South Africa	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
20	Kingdom of Swaziland	desiring to promote and strengthen the economic relations between the two countries,
21	Kingdom of Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

22	United Arab Emirates	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
23	The United Kingdom of Great Britain and Northern Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Mauritius considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Barbados
2	Kingdom of Belgium
3	Republic of Congo
4	Republic of Croatia
5	Republic of Cyprus
6	Republic of France
7	Federal Republic of Germany
8	States of Guernsey
9	Republic of Italy
10	State of Kuwait
11	Kingdom of Lesotho
12	Grand Duchy of Luxembourg
13	Republic of Madagascar
14	Republic of Malta
15	Principaute de Monaco
16	Sultanate of Oman
17	State of Qatar
18	Republic of Seychelles
19	Republic of South Africa
20	Kingdom of Swaziland
21	Kingdom of Sweden
22	United Arab Emirates
23	The United Kingdom of Great Britain and Northern Ireland

Article 7 – Prevention of Treaty Abuse

Statement of Acceptance of the PPT as an Interim Measure

Pursuant to Article 7(17)(a) of the Convention, Mauritius hereby expresses a statement that while Mauritius accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in replacement of Article 7(1), through bilateral negotiation.

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, Mauritius hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Mauritius considers that the following agreement is not subject to a reservation described in Article 7(15)(b) and contains a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Germany	Article 22(1)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, Mauritius reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, Mauritius reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, Mauritius reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Mauritius reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, Mauritius reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, Mauritius reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Mauritius reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, Mauritius reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Mauritius considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Barbados	Article 26(1), first sentence
2	Kingdom of Belgium	Article 25(1), first sentence
3	Republic of Congo	Article 24(1), first sentence
4	Republic of Croatia	Article 25(1), first sentence
5	Republic of Cyprus	Article 26(1), first sentence
6	Republic of France	Article 26(1), first sentence
7	Federal Republic of Germany	Article 25(1), first sentence

8	States of Guernsey	Article 24(1), first sentence
9	Republic of Italy	Article 25(1), first sentence
10	State of Kuwait	Article 26(1), first sentence
11	Kingdom of Lesotho	Article 24(1), first sentence
12	Grand Duchy of Luxembourg	Article 26(1), first sentence
13	Republic of Madagascar	Article 24(1), first sentence
14	Republic of Malta	Article 24(1), first sentence
15	Principaute de Monaco	Article 24(1), first sentence
16	Sultanate of Oman	Article 24(1), first sentence
17	State of Qatar	Article 25(1), first sentence
18	Republic of Seychelles	Article 25(1), first sentence
19	Republic of South Africa	Article 24(1), first sentence
20	Kingdom of Swaziland	Article 25(1), first sentence
21	Kingdom of Sweden	Article 24(1), first sentence
22	United Arab Emirates	Article 25(1), first sentence
23	The United Kingdom of Great Britain and Northern Ireland	Article 27(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Mauritius considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Republic of Italy	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Mauritius considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Barbados	Article 26(1), second sentence
2	Kingdom of Belgium	Article 25(1), second sentence
3	Republic of Congo	Article 24(1), second sentence
4	Republic of Croatia	Article 25(1), second sentence
5	Republic of Cyprus	Article 26(1), second sentence
6	Republic of France	Article 25(1), second sentence
7	Federal Republic of Germany	Article 25(1), second sentence
8	States of Guernsey	Article 24(1), second sentence
10	State of Kuwait	Article 26(1), second sentence
11	Kingdom of Lesotho	Article 24(1), second sentence
12	Grand Duchy of Luxembourg	Article 26(1), second sentence
13	Republic of Madagascar	Article 24(1), second sentence
14	Republic of Malta	Article 24(1), second sentence
15	Principaute de Monaco	Article 24(1), second sentence

16	Sultanate of Oman	Article 24(1), second sentence
17	State of Qatar	Article 25(1), second sentence
18	Republic of Seychelles	Article 25(1), second sentence
19	Republic of South Africa	Article 24(1), second sentence
20	Kingdom of Swaziland	Article 25(1), second sentence
21	Kingdom of Sweden	Article 24(1), second sentence
22	United Arab Emirates	Article 25(1), second sentence

Pursuant to Article 16(6)(c)(ii) of the Convention, Mauritius considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Kingdom of Belgium
9	Republic of Italy
23	The United Kingdom of Great Britain and Northern Ireland

Pursuant to Article 16(6)(d)(i) of the Convention, Mauritius considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
6	France

Pursuant to Article 16(6)(d)(ii) of the Convention, Mauritius considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Kingdom of Belgium
3	Republic of Congo
9	Republic of Italy
13	Republic of Madagascar
15	Principaute de Monaco
23	The United Kingdom of Great Britain and Northern Ireland

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Mauritius considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Barbados	Article 9(2)
3	Republic of Congo	Article 9(2)
4	Republic of Croatia	Article 9(2)
5	Republic of Cyprus	Article 9(2)
7	Federal Republic of Germany	Article 9(2)

8	The States of Guernsey	Article 9(2)
9	Republic of Italy	Article 9(2) - Protocol
10	State of Kuwait	Article 9(2)
11	Kingdom of Lesotho	Article 9(2)
12	Grand Duchy of Luxembourg	Article 9(2)
13	Republic of Madagascar	Article 9(2)
14	Republic of Malta	Article 9(2)
15	Principaute de Monaco	Article 9(2)
17	State of Qatar	Article 9(2)
18	Republic of Seychelles	Article 9(2)
19	Republic of South Africa	Article 9(2)
20	Kingdom of Swaziland	Article 9(2)
21	Kingdom of Sweden	Article 9(2)
22	United Arab Emirates	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Mauritius hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, Mauritius reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 23 – Type of Arbitration Process

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, Mauritius hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, Mauritius hereby chooses to apply Article 24(2).

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, Mauritius formulates the following reservation 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.

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(2) of the Convention, solely for the purpose of its own application of Article 35(1)(a) and (5)(a), Mauritius hereby chooses to substitute "taxable period" for "calendar year".

Reservation

Pursuant to Article 35(6) of the Convention, Mauritius reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.