

Tax Implication of Distribution made by Fiscally Transparent Entities

In respect to distributions made by foreign fiscally transparent entities to Mauritian residents, the Mauritius Revenue Authority (MRA) wishes to clarify that income which is distributed by a foreign fiscally transparent entity retain its initial character in Mauritius.

As such, any capital gains eventually distributed by a foreign fiscally transparent entity to a Mauritian resident shall be treated as capital gains and thus, are not subject to income tax in Mauritius.

MAURITIUS REVENUE AUTHORITY

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Ehram Court, Cnr. Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius

T: +230 207 6000 | F: +230 207 5922 | M: headoffice@mra.mu | W: www.mra.mu

