



Council of the  
European Union

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## OUTCOME OF PROCEEDINGS

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From: General Secretariat of the Council  
To: Delegations  
Subject: The EU list of non-cooperative jurisdictions for tax purposes

- Compilation of commitment letters received from jurisdictions

= Mauritius

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**Prime Minister  
Republic of Mauritius**

*CF/50/70/70/1*

*31 October 2017*

*Dear Ms. Fabrizia Lapecorella,*

*Your letter dated 23 October 2017, bearing reference SGS17/09104, refers.*

*As rightly pointed out in your letter, the Government of the Republic of Mauritius has given commitment to the Forum on Harmful Tax Practices that it will address the potentially harmful features identified in our tax regimes relating to Global Business Company Category 1, Global Business Company Category 2, Freeport Zone, Captive Insurance and Banks holding a Banking Licence under the Banking Act 2004.*

*I wish to reiterate this commitment to the Code of Conduct Group. Mauritius will ensure that the identified deficiencies in the above-mentioned regimes are corrected by 31 December 2018, at latest. At Annex 1 is a description of the steps we will follow to carry out the required changes, and the timelines for completing each step.*

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New Treasury Building  
Intendance Street  
Port Louis  
Republic of Mauritius*

*Tel: (230) [REDACTED]  
Fax: (230) [REDACTED]  
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*I would like to assure you of our continued support to the EU in its endeavour to ensure tax transparency and fair taxation and prevent base erosion and profit shifting.*

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*Yours Sincerely*



*Pravin Kumar Jugnauth  
Prime Minister*

*Ms. Fabrizia Lapecorella  
General Secretariat of the Council  
Chair of the Code of Conduct Group (Business Taxation)  
Rue de la loi /Wetstraat 175  
B – 1048 Brussel  
Belgium*

*cc. General Secretariat of the Council  
Unit DG G 2 B – Tax Policy, Export Credits and Regional Policy*

**Steps to correct the deficiencies identified in our tax regime and the timelines  
for completing each step**

Steps	Completion date
<b>Tax regime relating to Global Business Company Category 1 and Banks (see Note 1)</b>	
1. Appointment of Tax Consultant	Completed
2. Submission of recommendations by Tax Consultant	Completed
3. Consultation with stakeholders	Completed
4. Consultation with FHTP/EU	Under way / Expected to be completed by April 2018
5. Implementation of required changes through Finance Bill 2018 by means of appropriate legislative amendments	August 2018
<b>Tax regimes relating to Global Business Company Category 2, Freeport Zone and Captive Insurance</b>	
1. Required amendments worked out	December 2017
2. Consultation with relevant stakeholders	January 2018
3. Consultation with FHTP/EU	Ongoing / Expected to be completed by April 2018
4. Implementation of required changes through Finance Bill 2018 by means of appropriate legislative amendments	August 2018

**Note 1:** It is the same regime that applies to both Global Business Company Category 1 and Banks, i.e. the Deemed Foreign Tax Credit Regime.

**Note 2:** Our Finance Bill is normally introduced in Parliament in the month of August each year.