



Council of the  
European Union

Brussels, 5 February 2019  
(OR. en)

6097/19  
ADD 1

FISC 99

## OUTCOME OF PROCEEDINGS

---

From: General Secretariat of the Council

To: Code of Conduct Group (Business Taxation)

---

Subject: The EU list of non-cooperative jurisdictions for tax purposes

- Commitment letters by some jurisdictions regarding the replacement of harmful preferential tax regimes with measures of similar effect
  - = Mauritius
-



Prime Minister  
Republic of Mauritius

CF/50/70/70/1

04 February, 2019

Dear Ms. Fabrizia Lapecorella,

Replacement of Mauritius' harmful preferential tax regime(s)  
with measures of similar effect

Your letter dated 01 February 2019, on the above subject, refers.

We would like to assure you that Mauritius is committed to ensure that our tax regimes are consistent with the EU's tax good governance criteria.

We have taken note of the findings of the Code of Conduct Group further to its assessment of our Partial Exemption system introduced by Finance Act 2018. With regard to the EU's concerns on this tax measure, I hereby confirm that Mauritius is committed to address the identified deficiencies in the regime. We will ensure that the deficiencies are corrected by 31 December 2019, at latest, without any grandfathering mechanism. We also convey our consent to have this commitment letter published on the Council's website.

.../2

---

Prime Minister's Office  
New Treasury Building  
Intendance Street  
Port Louis  
Republic of Mauritius



*I would like to reiterate our commitment to adhere to international standards and best practices in matters relating to tax transparency and fair taxation.*

*Yours Sincerely*



*Pravind 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*