India; Mauritius

Mauritian Cabinet Authorizes Signing of Protocol to Tax Treaty with India

26 February 2024

Report from IBFD Tax Treaties Unit

On 23 February 2024, the Mauritian Cabinet authorized the signing of an amending protocol to update the India - Mauritius Income Tax Treaty (1982), as amended by the 2016 protocol. The purpose of signing the amending protocol is to bring the treaty in line with the latest international standards, following the OECD/G20 Base Erosion and Profit Shifting (BEPS) recommendations. Further developments will be reported as they occur.

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