



## Mauritius

### WTS Global Country TP Guide

Last Update: December 2017

| 1. Legal Basis   |   |
|--|---|
| Is there a legal requirement to prepare TP documentation?  | No  |
| Is the preparation of TP documentation advisable, e.g. to avoid penalties?   | Yes   |
| Are TP policies of multinational enterprises in principle accepted by the tax authorities, if they are in line with the OECD TP Guidelines?            | Yes   |
| Have the documentation requirements of OECD BEPS Action 13 already been implemented (i.e. the LF, MF and CbCR concepts)?                               | CbCR/MF/LF-Intentions   |
| Reference to documentation and statements of local-government or tax authorities regarding OECD BEPS implementation status                             | These are still pending from the local tax authorities.   |
| Reference to relevant articles of law, legislative regulation or applicable administrative guidance that are in place for TP documentation in general. | Section 75 of the Income Tax Act ('Application of the Arm's Length test).                             |
| 2. Master File (MF)  |   |
| What is the (consolidated revenue) threshold requirement for the obligation to prepare a MF?   | Intentions  |
|  | Guidelines are still pending from the local tax authorities.  |
| As from which year does this obligation exist?   | N/A yet   |
| 3. Local File (LF)   |   |
| What is the threshold requirement for the obligation to prepare a LF?  | Intentions  |
|  | Guidelines are still awaited from the local tax authorities.  |
| 4. Country-by-Country Reporting  |   |
| What is the threshold requirement for the obligation to prepare Country-by-Country Reporting?  | Intentions  |
|  | Guidelines are still awaited from the local tax authorities.  |
| Did your country sign the Multilateral Competent Authority Agreement on the Exchange of CbC Reports ("CbC MCAA")?                                      | Yes   |
| Did your country enter into other information exchange agreements, such as on a bilateral basis?   | Yes   |
| Please specify the country involved and date the agreement came into force.  | The Convention on mutual administrative assistance in tax matters entered into force on 23 June 2015. |

### 5. TP disclosure in tax return or transfer pricing specific returns

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| Does a taxpayer need to disclose information regarding TP documentation in his tax return? | No |
| Does a taxpayer need to file TP-specific returns?  | No |

### 6. Benchmarking

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|--|----|
| Is there any local guidance or requirement with regard to the preparation of a benchmark study?          | No |
| Are there any materiality thresholds that apply for the requirement to have a benchmark study available? | No |

### 7. Year-end adjustments

### 8. Transfer Pricing Audit and Dispute Resolution Mechanisms

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|--|------------------------|
| What are currently the main TP areas of scrutiny by the tax authorities in your country? | Intercompany financing |
| Based on your experience, are joint or multilateral audits initiated and carried out?    | No                     |
| Does the taxpayer have the option to apply for bilateral or multilateral APAs?           | No                     |

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