



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

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

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

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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