

# Payment of taxes

## Additional information

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**Tax residency** A person resident in Mauritius is liable to tax on the worldwide income derived by that person.

However, all income derived from overseas by an individual resident in Mauritius is taxable to the extent it is remitted to Mauritius

The term "Resident" is defined in the Income Tax Act in respect of:

- **Individual:**

A person who has his domicile in Mauritius unless his permanent place of abode is outside Mauritius or has been present in Mauritius in an income year for a period of, or an aggregate period of, 183 days or more or has been present in Mauritius in an income year and the 2 preceding income years for an aggregate period of 270 days or more.

- **Company:**

A company which is incorporated in Mauritius or has its central management and control in Mauritius.

However, **non-resident** is taxed on income derived from sources in Mauritius.

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**Double Taxation Agreements** Mauritius has signed a significant number of double tax agreements. The benefits of these treaties are enjoyed by both resident and non-resident companies doing business in Mauritius.

Please refer to the Mauritius Revenue Authority to download the list of DTAs currently in force <http://www.mra.mu/index.php/taxes-duties/double-taxation-agreements>

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**Corporate Tax** Every company is required to file its annual return not later than six months from the end of the month in which its accounting year ends.

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**VAT** A VAT registered person whose annual turnover of taxable supplies exceeds Rs 10 million has to submit monthly VAT returns. Where the annual turnover does not exceed Rs 10 million, he has to submit quarterly returns. The quarters end on 31 March, 30 June, 30 September and 31 December.

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