

Crypto Asset Reporting Framework (CARF) New AEOI Concept

The Mauritius Revenue Authority (MRA) wishes to inform all stakeholders that the Republic of Mauritius has signed the Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to the Crypto-Asset Reporting Framework (CARF MCAA) on 12 December 2025.

This important step reflects Mauritius' commitment to enhancing tax transparency and strengthening international cooperation in the area of crypto-asset reporting. The CARF MCAA provides the framework for the collection and automatic exchange of relevant information on crypto-asset transactions with the jurisdiction of residence of the Crypto-Asset User.

In this context, the following documents are being made available for your information:

- The signed Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to the CARF ([CARF MCAA](#));
- The Crypto-Asset Reporting Framework (CARF) Rules and related Commentary ([The CARF](#)); and
- The [CARF XML Schema](#) User Guide, intended for use by Competent Authorities for the exchange of CARF information, as well as by Reporting Crypto-Asset Service Providers for reporting purposes to tax administrations.

The Mauritius Revenue Authority will continue to keep stakeholders informed of further developments and key implementation milestones as and when the CARF framework is put into place.

For further information, kindly visit the MRA website: www.mra.mu or phone MRA help desk on 207 6000 during working hours.