

THE COMMON REPORTING STANDARD (CRS)

Amendment to the Guidance Notes on the Implementation of CRS

This is to inform all stakeholders that section 10.1 and section 11.1 of the Guidance Notes on the Implementation of CRS have been amended to bring more clarity to the due diligence procedures that have to be followed for Pre-existing and New Entity Accounts. The amended version can be accessed on the following link: www.mra.mu/download/CRSGuidanceNotes.pdf

Should you require any assistance on the matter, you may contact the FATCA/CRS unit, **Tel: 207 6000** or by email at the following address: fatcacrsunit@mra.mu

MAURITIUS REVENUE AUTHORITY

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Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius

T: +230 207 6000 | F: +230 211 8099 | H: +230 207 6010 | E: headoffice@mra.mu | W: www.mra.mu

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