

## Common Reporting Standard (CRS) Addendum to the Multilateral Competent Authority Agreement (Amended CRS)

The Mauritius Revenue Authority (MRA) wishes to inform its stakeholders that the Republic of Mauritius has signed the Addendum to the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information ([Addendum CRS MCAA](#)) on 12 December 2025 to reflect the additional reporting requirements introduced by the 2023 update to the CRS.

In that context, the following documents have been updated:

1. The updated “[Consolidated Text of the CRS \(2025\)](#)”; and
2. The new “[OECD CRS XML Schema v3.0](#)”, status messaging, and enhanced validation protocols

The information that need to be reported under the CRS, including the additional information under Addendum to the CRS MCAA, is available in the above two documents. The [CRS Regulations](#) have been amended on 27 March 2026 to reflect the above changes. These regulations shall be deemed to have come into operation in respect of the calendar year starting on 1 January 2026.

In that respect, the CRS Guidance Notes is currently being amended and the MRA will continue to keep all stakeholders informed about the developments and implementation of the Amended CRS mechanisms as and when a new implementation milestone is achieved.

**For further information, kindly visit the MRA website: [www.mra.mu](http://www.mra.mu), or phone MRA help desk on 207 6000 during working hours.**