MAURITIUS REVENUE AUTHORITY

Companies treated as Non-Resident in Mauritius for Common Reporting Standard (CRS) Purposes

The Mauritius Revenue Authority (MRA) informs that under Section 73A of the Income Tax Act 1995, a company incorporated in Mauritius shall be treated as **Non-Resident** if it is centrally managed and controlled outside Mauritius. This situation generally applies to **Authorised Companies ("ACs").**

For the purposes of the **Common Reporting Standard (CRS),** if an **AC** is classified as a **Financial Institution** (see Section VIII-A of the AEOI Standard), it should be treated as resident in any and every jurisdiction to which at least one of the following criteria apply:

(a)   it is incorporated under the laws of the participating jurisdiction; or

(b)   it has its place of central management (including effective management) in the participating jurisdiction; or

(c)   it is subject to financial supervision in the participating jurisdiction.

Based on the above, for the purposes of **CRS**, a **Financial Institution (FI)** could be considered as being resident in multiple participating jurisdictions. Hence, in cases where an **FI** is resident in two or more participating jurisdictions, such **FI** will be subject to the reporting and due diligence obligations in the participating jurisdiction in which it maintains its financial accounts (see Section VIII-C of the AEOI Standard)

In light of the above, **ACs** which classify as financial institutions, are required to Register for CRS and Submit CRS Reports in Mauritius if the financial accounts are maintained in Mauritius.

The **CRS Guidance Note** will be amended accordingly to incorporate the above guidelines.

For further details, kindly visit the MRA website: **www.mra.mu** or phone the MRA Helpdesk on **2076000** during working hours**.**

MAURITIUS REVENUE AUTHORITY   **09 February 2026**