

Government Notice No. 30 of 2026

THE INCOME TAX ACT

Regulations made by the Minister under section 76 of the Income Tax Act

1. These regulations may be cited as the Double Taxation Avoidance Agreement (Jersey) (Amendment) Regulations 2026.
2. In these regulations –
“principal regulations” means the Double Taxation Avoidance Agreement (Jersey) Regulations 2017.
3. Regulation 2 of the principal regulations is amended –
 - (a) in the definition of “Agreement”, by deleting the word “Schedule” and replacing it by the words “First Schedule as amended by the Protocol set out in the Second Schedule”;
 - (b) by adding the following new definition, the full stop at the end of the definition of “Agreement” being deleted and replaced by a semicolon –
“Protocol” means the Protocol amending the Agreement between the Government of the Republic of Mauritius and the Government of Jersey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed in London on 3 March 2017 and set out in the Schedule.
4. The principal regulations are amended by adding the Second Schedule set out in the Schedule to these regulations, the existing Schedule being renumbered as the First Schedule.

5. The Protocol shall come into operation on such date the Minister may specify in a notice to be published in the Gazette.

Made by the Minister on 4 March 2026

SCHEDULE
[Regulation 3]

SECOND SCHEDULE
[Regulation 4]

**PROTOCOL AMENDING THE AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF
MAURITIUS AND THE GOVERNMENT OF
JERSEY FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE
PREVENTION OF FISCAL
EVASION WITH RESPECT
TO TAXES ON INCOME**

The Government of the Republic of Mauritius and the Government of Jersey,

Desiring to amend the Agreement between the Government of the Republic of Mauritius and the Government of Jersey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed in London on 3 March 2017 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

ARTICLE 1

The title of the Agreement shall be deleted and replaced by the following:

“Agreement between the Government of the Republic of Mauritius and the Government of Jersey for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance.”

ARTICLE 2

A preamble shall be added to the Agreement as follows:

“The Government of the Republic of Mauritius and the Government of Jersey,

Desiring to further develop their economic relationship and to enhance their co-operation in tax matters;

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third jurisdictions),

Have agreed as follows:”

ARTICLE 3

Article 24 (Mutual agreement procedure) of the Agreement shall be amended by deleting paragraph 1 and replacing it with the following:

“1. Where a person considers that the actions of one or both of the Contracting Parties result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those Parties, present his case to the competent authority of either Contracting Party. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.”

ARTICLE 4

The Agreement shall be amended by adding a new Article 25A after Article 25 (Exchange of Information) as follows:

**“ARTICLE 25A
ENTITLEMENT TO BENEFITS**

1. Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.

2. Where a benefit under this Agreement is denied to a person under paragraph 1, the competent authority of the Contracting Party that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement referred to in paragraph 1. The competent authority of the Contracting Party to which the request has been made will consult with the competent authority of the other Party before rejecting a request made under this paragraph by a resident of that other Party.”

ARTICLE 5
ENTRY INTO FORCE

1. Each of the Contracting Parties shall notify to the other the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications.
2. The provisions of this Protocol shall thereupon have effect:
 - (a) in Mauritius:
 - (i) in respect of taxes withheld at source, to amounts paid or credited on or after the first day of July next following the date upon which the Protocol enters into force;
 - (ii) in respect of other taxes on income, to income in any income year beginning on or after the first day of July next following the date upon which the Protocol enters into force.
 - (b) in Jersey:
 - (i) in respect of taxes withheld at source, on income derived on or after the first day of January next following the date upon which the Protocol enters into force;
 - (ii) in respect of other taxes on income, for taxes chargeable for any fiscal year beginning on or after the first day of January next following the date upon which the Protocol enters into force.
3. This Protocol shall remain in force as long as the Agreement remains in force.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Protocol.

DONE at Port Louis this 9th day of August of the year two thousand and twenty-four and at Saint Helier this 8th day of July of the year two thousand and twenty-four in two originals, in the English language.

Dr. The Hon. Renganaden Padayachy

*Minister of Finance, Economic
Planning and Development*

**For the Government of the Republic
of Mauritius**

Deputy Ian Gorst

*Minister for External
Relations*

**For the Government
of Jersey**
