

TR 289

Facts

Mrs A is a Mauritian national by birth. She has been submitting her income tax returns as a non-resident since 2017 up to now, in respect of rental income derived from her only property at Trianon, in Mauritius. She is currently working and living in Singapore.

Economic relations: She has moved to Singapore with her spouse due to work opportunities. There is no certainty that they will remain in Singapore and they may relocate depending on job availability.

Personal ties: Her spouse and her children live in Singapore but she considers Mauritius as her home, given that her father and siblings are in Mauritius. She owns the only property under her name which she considers as the family home in Trianon, Mauritius.

Mrs A is currently temporarily outside Mauritius and has not emigrated to any country.

Points at issue

Whether the taxpayer is a tax resident of Mauritius?

Ruling

Based on the facts provided, it is ruled that Mrs A is not resident in Mauritius by virtue of Section 73 of the Income Tax Act.

