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Facts

A Mauritian national has taken employment with a construction company resident in Mauritius. He has left for Dubai with all the members of his family and is not expected to return to Mauritius. He has a contract of employment for an indefinite period in Dubai where he performs his duties as supervisor. His salary is paid in Mauritius and is banked in a local bank. He owns a property in Mauritius, viz. an apartment of the NHDC in co-propriété with the Mauritius Housing Company Ltd. The property is unoccupied.

Point in issue

Whether it can be confirmed that the Mauritian national who is resident in Dubai is not liable to tax in Mauritius by virtue of Article 15 of the Mauritius-United Arab Emirates Double Taxation Treaty.

Ruling

It is confirmed that on the basis of facts submitted the Mauritian national is resident in the United Arab Emirates (UAE) and therefore not liable to tax in Mauritius on remuneration derived in respect of the employment exercised in UAE by virtue of Article 15 of the Mauritius-United Arab Emirates Double Taxation Treaty.