
COMMON REPORTING STANDARD (CRS) List of Participating Jurisdictions

The **Mauritius Revenue Authority (MRA)** wishes to inform its stakeholders that in view of the upcoming deadline to submit CRS reports, the [list of Participating Jurisdictions](#) has been published on its website: www.mra.mu

As required, Mauritius has to maintain a list of Participating Jurisdictions, which should include and be limited to the jurisdictions with which there is an agreement to exchange information under the Automatic Exchange of Information (AEOI) Standard. Where a Reporting Financial Institution maintains a Financial Account for an Investment Entity specified in **Paragraph A, 6(b) of Section VIII of the Common Reporting Standard** that is located in a jurisdiction not present on the list of Participating Jurisdictions, it should “look-through” that entity and report information based on its Controlling Persons. This specific rule is contained in the AEOI Standard, as these entities are Reporting Financial Institutions for the purposes of the AEOI Standard, and are therefore not ordinarily Reportable Persons, nor are the individuals that control them Reportable Persons.

The list of Participating Jurisdictions as well as the list of Reportable Jurisdictions for the Common Reporting Standard (CRS) will be published on the MRA website every year.

The list of Participating Jurisdictions shall be used by Financial Institutions for due diligence on accounts holders, as specified above, and the list of Reportable Jurisdiction shall be used by Financial Institutions to identify their reportable account holders.