



MAURITIUS REVENUE AUTHORITY

COMMUNIQUE

IMPLEMENTATION OF CRS

Further to our communiqué dated 22nd December 2015, this is to inform all stakeholders that the first exchange of information under CRS will take place as from September 2018. The requirement to apply due diligence procedures to record tax residence of clients opening new accounts, takes effect as from 1st January 2017.

The MRA will, in due course, convene the Technical Committee to discuss and finalise the Guidance Notes for the implementation of CRS.

Mauritius Revenue Authority

15 January 2016

Tel: 207 6000 Fax: 211 8099 Website: www.mra.mu Email: headoffice@mra.mu