

**TR 274****Facts**

X is a bachelor with no children. He lives and has settled in Mauritius indefinitely. His permanent address is in Mauritius.

X was granted a residence permit under the Integrated Resort Scheme in the year 2017. On a professional side, he is a director of Y, a company resident in Mauritius for which he obtained an occupation permit. He also acts as consultant for Y since the year 2021.

X resigned from his posts as executive from 3 French Companies before coming to Mauritius. Except in Mauritius, he does not hold any executive post anywhere in the world.

X is entitled to dividends from his investments in France and Switzerland. Due to his professional responsibilities, he usually travels a lot around the world.

Apart from Mauritius, X does not own any property in France or elsewhere and he does not have any intention to buy property outside of Mauritius.

Given that X has left France indefinitely, he has been issued with an Exit Tax document by the French Tax Authorities - "Direction Générale Des Finance Publiques".

**Points at issue**

- (1) Whether X is domiciled in Mauritius and whether he should be granted a Tax Residence Certificate?
- (2) Which income will be subject to tax in Mauritius?

**Ruling**

On the basis of the facts mentioned above, it is ruled that –

- (1) Although X owns a residential property in Mauritius, he does not live permanently in Mauritius and is therefore not domiciled in Mauritius. Moreover, X has -
  - (i) neither been present in Mauritius for an aggregate period of 183 days or more in any income year;
  - (ii) nor has he been present in Mauritius for an aggregate period of 270 days or more in any income year and the 2 preceding income years.

Therefore, by virtue of section 73(1) of the Income Tax Act, X is not resident in Mauritius and would not be granted a Tax Residence Certificate.

- (2) Emoluments and any other Mauritian sourced income derived by X will be subject to income tax in Mauritius.