

毛里求斯税收居民身份认定规则

一、个人

个人税收居民身份的认定一般取决于个人在一个纳税年度内（7月1日至次年6月30日）在毛里求斯境内停留的天数。

符合以下任一条件的个人自动视为毛里求斯税收居民：

- 居所位于毛里求斯境内且在毛里求斯境外无永久性住所；
- 于一个纳税年度内在毛里求斯境内停留达到 183 天；于连续三个纳税年度内（当前纳税年度和此前两个纳税年度内）在毛里求斯境内累计停留达到 270 天。

二、实体

在 CRS 的范畴下，“税收居民”指税收意义上的居民，税收居民身份的判定根据实体类型不同而有所不同。

1995 年颁布的所得税法第 73 章节中对税收居民的定义如下：

（a）公司

符合以下任一条件的公司视为毛里求斯税收居民：

- （i）在毛里求斯境内注册成立；
- （ii）主要管理机构和实际控制机构在毛里求斯境内。

（b）商业组织

同时符合以下条件的商业组织视为毛里求斯税收居民：

- (i) 所在地位于毛里求斯境内；
- (ii) 至少有一名合伙人或管理层是毛里求斯税收居民。
- (c) 信托

符合以下任一条件的信托视为毛里求斯税收居民：

(i) 在毛里求斯境内管理且大多数受托人是毛里求斯税收居民；

(ii) 在信托生效执行时该信托的委托人是毛里求斯税收居民。

- (d) 基金

符合以下条件的基金视为毛里求斯税收居民：

- (i) 在毛里求斯境内注册成立；
- (ii) 主要管理机构和实际控制机构在毛里求斯境内。
- (e) 其他组织

主要管理机构和实际控制机构在毛里求斯境内的组织都视为毛里求斯税收居民。

综上所述，任何符合所得税法第 73 章节规定条件的实体都应视为符合 CRS 信息报送目的的毛里求斯税收居民。

三、不视为税收居民的实体

出于 CRS 信息报送目的，应报告信息的实体还包括通常意义上的税收透明体。即使实体不是纳税人，也有可能被视为 CRS 定义下的税收居民。例如，在毛里求斯境内的合伙

企业视为毛里求斯税收居民，即使纳税人可能是其合伙人/协会会员而非该实体本身。

以上条款也适用于持有 GBC 第 2 类许可证的实体。即使上述实体在毛里求斯境内不承担所得税纳税义务，且根据税收协定应视为非居民，但根据 CRS 的规定，仍将其视为毛里求斯税收居民。

四、联系方式

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毛里求斯纳税人识别号编码规则

一、纳税人识别号介绍

毛里求斯的纳税人识别号为税务账户号码 (TAN)。

个人

毛里求斯税务局将 TAN 发放给所有负有纳税义务的个人，TAN 一般在税务登记时发放。

实体

毛里求斯实体及开展经营活动的个人在注册成立时都取得识别号码，即由中央商业登记部门发放的商业登记号 (BRN)。该号码有多种用途，包括纳税申报等。实体及开展经营活动的个人在取得 BRN 的同时也会取得税务局发放的 TAN。

是否自动为所有税收居民发放纳税人识别号

个人	否	实体	是
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个人

毛里求斯 TAN 不会自动发放给所有税收居民，而是仅发放给负有纳税义务的税收居民。

实体

实体和从事经营活动的个人一旦获得 BRN，也会自动获得 TAN。

二、纳税人识别号编码规则

个人

个人的 TAN 由 8 位数字组成 (格式: 99999999), 首位数字为 1、7 或 8。

实体

实体的 TAN 由 8 位数字组成 (格式: 99999999), 首位数字为 2 或 3。

三、如何找到纳税人识别号

TAN 一般显示在发放给纳税人的所有纳税申报表、信件或通知函上。税务局颁发的所有正式文件均包含 TAN。

对于雇员, TAN 通常显示在雇主提供的薪酬表上。

税务局向毛里求斯税收居民个人或实体发放的年度税收居民证明中也可以找到 TAN。

四、国内网站信息

TAN 暂不能通过在线验证工具查验。

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资料来源：

毛里求斯纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Mauritius-Residency.pdf>

毛里求斯纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Mauritius-TIN.pdf>

Mauritius- Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

Whether a person is resident for tax purposes in Mauritius usually depends on how many days he spends in Mauritius in a tax year which is from 1 July to 30 June of the following year.

An individual is automatically resident if:

his domicile is in Mauritius and he does not have a permanent place of abode outside Mauritius. or

he spends 183 or more days in Mauritius in the tax year; or

he spends 270 or more days in Mauritius in the tax year and in the 2 preceding tax years.

Section II –Criteria for Entities to be considered a tax resident

The term “resident” when used in the context of the CRS means resident for tax purposes. The definition of residence varies depending on the type of entity.

Residence is defined in Section 73 of the Income Tax Act 1995 as follows –

(a) A company

A resident company is one which –

(i) is incorporated in Mauritius; or

(ii) has its central management and control in Mauritius;

(b) A soci é é

A resident soci é é–

(i) means a soci é é which has its seat or si ège in Mauritius; and

(ii) includes a soci é é which has at least one associate or associ é or g érant resident in Mauritius;

(c) A trust

A resident trust is one –

(i) which is administered in Mauritius and where a majority of the trustees are resident in Mauritius; or

(ii) where the settlor of the trust was resident in Mauritius at the time the instrument creating the trust was executed;

(d) A foundation

A resident foundation is a foundation which

(i) is registered in Mauritius; or

(ii) has its central management and control in Mauritius;

(e) Other associations

Any other association or body of persons is resident in Mauritius if the association or body of persons is managed or administered in Mauritius.

Thus, any person meeting the conditions specified in Section 73 of the Income Tax

Act and applicable to that person will be considered resident for CRS purposes.

Section III –Entity types that are as a rule not considered tax residents

For purposes of the Common Reporting Standard, a reportable entity also includes entities that are typically tax transparent (for example a société). For reporting purposes, an entity will be held to be ‘tax resident’ in Mauritius even if it is not a taxable person. For example a société having its seat or siège in Mauritius will be ‘tax resident’ in Mauritius even though the taxable persons are the associates rather than the société itself.

This will also apply to entities holding a GBC Category 2 Licence. Even though they are not subject to tax in Mauritius and are considered as non-resident for tax treaty purposes, they will be considered as resident in Mauritius for CRS purposes.

Section IV –Contact point for further information

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Mauritius-Information on Tax Identification Numbers

Section I –TIN Description:

In Mauritius the TIN is officially called the Tax Account Number (TAN).

For individuals: The Mauritius Revenue Authority (MRA) issues a Tax Account Number to all individuals with a tax obligation in Mauritius. The TAN is given at the time of the registration of the individual in the databases of the MRA.

For entities: As soon as they are created, the Mauritian entities (and individuals carrying out business activities) have an identification number, the Business Registration Number (BRN) issued by the Central Business Registration Department, a governmental authority. This number is used for several purposes, including for tax purpose. As soon as they receive their BRN, the MRA allocates a TAN to the entities and individuals carrying out business activities.

Automatic issuance of TINs to all residents for tax purposes:

Individual: No

The Mauritian TAN (Tax Account Number) is not automatically issued to all residents. A TAN is allocated to individuals having a tax obligation.

Entities (as defined by the CRS): Yes.

Entities and individuals carrying on a business are automatically issued an TAN once they obtain their BRN

Section II –TIN Structure:

For individuals: The TAN consists of 8 numerals (format: 99999999). The first digit of the TAN is always 1, 7, 8.

For entities: The TAN consists of 8 numerals (format 99999999).). The first digit of the TAN is always 2 or 3.

Section III –Where to find TINs?

The TAN is printed on all tax returns, letters and notices sent to taxpayers. All official documents issued by the MRA contain the Tax Account Number.

For individuals who are employees, it is often shown on the statement of emoluments issued by their employer.

The MRA issues Tax Residence Certificates to both individuals and entities resident in Mauritius for a particular year. The TAN is clearly visible on this document.

Section IV – TIN information on the domestic website

The Mauritian TAN cannot be checked by an online TIN-verification tool.

Section V – Contact point for further information

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