

## Mauritius

### Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

#### Country-by-Country Report

- Effective Date: Fiscal years beginning on or after July 1, 2018.
- Filing Threshold: Mauritius MNEs with consolidated group revenue equal to or exceeding €750 million in the previous year.
- Local Filing: Not required.
- Information Reported: Generally consistent with the OECD guidance.
- Language: English.
- Forms/Filing Instructions (see Bloomberg Tax International Tax Forms database):
  - CbC Notification of Reporting Entity: Filed electronically via the CbCR platform on the Mauritius Revenue Authority website.
  - CbC Report: Filed electronically via the CbCR platform on the Mauritius Revenue Authority website.
- Deadline for Filing Notification of Reporting Entity: Within 12 months after the last day of the reporting fiscal year.
- Deadline for Filing CbC Report: Within 12 months after the last day of the reporting fiscal year.
- Penalties: Penalties may apply for non-compliance.
- Exchange of Information:
  - MCAA CbC: signed.
  - U.S. CAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

#### Master File

There are no OECD Master File requirements in Mauritius.

#### Local File

There are no OECD Local File requirements in Mauritius.