

PROTOCOL TO THE UK/ MAURITIUS DOUBLE TAXATION  
CONVENTION

SIGNED 27 MARCH 2003

Entered into force 22 October 2003

Effective in United Kingdom from 1 April 2003 for corporation tax and  
from 6 April 2003 for income tax and capital gains tax

Effective in Mauritius from 1 July 2003

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PROTOCOL BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS TO AMEND THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS, SIGNED AT LONDON ON 11 FEBRUARY 1981, AS AMENDED BY THE PROTOCOL SIGNED AT PORT LOUIS ON 23 OCTOBER 1986

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Mauritius;

Desiring to conclude a further Protocol to amend the Convention between the Contracting Governments for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains, signed at London on 11 February 1981, as amended by the Protocol signed at Port Louis on 23 October 1986 (hereinafter referred to as “the Convention”);

Have agreed as follows:

ARTICLE 1

Paragraph (5) of Article 13 of the Convention shall be deleted and replaced by the following:

“(5) The provisions of this Article shall not affect the right of a Contracting State to levy according to its law a tax chargeable in respect of gains from the alienation of any property on a person who is a resident of that State at any time during the fiscal year in which the property is alienated, or has been so resident at any time during the six fiscal years immediately preceding that year.”

## ARTICLE 2

The Governments of the Contracting States shall notify one another, through diplomatic channels, of the completion of the procedures required by their laws for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications and shall thereupon have effect:

(a) in the United Kingdom:

- (i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April 2003;
- (ii) in respect of corporation tax, for any financial year beginning on or after 1st April 2003;

(b) in Mauritius:

- (i) in respect of income tax, for any year of assessment beginning on or after 1st July 2003;
- (ii) in respect of capital gains tax (*morcellement*) for any financial year beginning on or after 1st July 2003.

ARTICLE 3

This Protocol shall remain in force as long as the Convention remains in force.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

Done in duplicate at Port Louis this 27th day of March 2003

For the Government of the  
United Kingdom of Great  
Britain and Northern Ireland:

*D R Snoxell*

For the Government of the  
Republic of Mauritius:

*A H Nakhuda*