

DTA between Guernsey and Mauritius has entered into force

(July 27, 2014)

The agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income as concluded between Guernsey and Mauritius, which was signed on December 17, 2013, entered into force on July 27, 2014. Based on Article 27 of the Agreement, the provisions of this agreement have effect:

- In Guernsey: In respect of income for any year of charge beginning on or after January 1, 2015;
- In Mauritius: In respect of income for any income year beginning on or after January 1, 2015.

[Click here](#) to the text of the DTA as it is published on the website of the government of Guernsey, which will open in a new window.

Are you interested in finding more DTAs or TIEAs that Guernsey or Mauritius have concluded with other States? Via our section [TREATIES](#) these DTAs are only 1 click away.

Update: Based on updated information as provided on the website of the Government of Guernsey it seems that the DTA between Guernsey and Mauritius didn't enter into force on July 14, 2014, but on June 30, 2014. This change of date on which the DTA entered into force has no influence on the dates on which the provisions of the DTA have effect.

<http://www.gov.gg/CHttpHandler.ashx?id=85624&p=0>