

Tax Alert

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Hong Kong – Mauritius : DTAA in force

The Double Taxation Avoidance Agreement (“DTAA”) between Hong Kong and Mauritius signed in November 2022 has been gazetted on 28 April 2023 and 27 July 2023 in Hong Kong and Mauritius respectively. The DTAA is therefore deemed to be into force as from 23 June 2023 following the completion of ratification procedures by both treaty partners.



The withholding tax rates (WHT) under the domestic laws of Hong Kong and Mauritius as well as under the DTAA are summarised as per the table below:

	Dividends	Interest	Royalties	Technical services
Mauritius domestic WHT rate	0%	0%/15%	0%/15%	5%
Hong Kong domestic WHT rate	0%	0%	2.475% to 4.95%	0%
Hong Kong - Mauritius DTAA rate	0%/5%	0%/5%	5%	0%

*Domestic withholding tax rates will apply where they are more favorable than the DTAA provisions.

Please refer to our previous [Tax alert issued in November 2022](#) to have more details on the key features brought by the DTAA between Hong Kong and Mauritius.

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This document is based on our interpretation of the current tax laws and international tax principles. These laws and principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

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