

## **REVISED PROCEDURES FOR ONLINE APPLICATION OF TAX RESIDENCE CERTIFICATE (“TRC”)**

In view of easing the issuance of Tax Residence Certificate, the Mauritius Revenue Authority (“MRA”), in close collaboration with the Financial Services Commission (“FSC”), has implemented an electronic platform for application of TRCs in a more structured, user-friendly, efficient and organised manner through secured login credentials.

Accordingly as from 02 February 2021, the REVISED PROCEDURES FOR RECOMMENDATION OF TAX RESIDENCE CERTIFICATE bearing reference FSCTRC/17G2015 issued by the FSC on 17 July 2015 is being replaced by this Revised Procedure.

### **A. Registration on the MRA platform**

Management companies should apply to the TRC Unit of the MRA (trc.applications@mra.mu) for access to the TRC platform and should provide the following information for completion of the registration process:

- Name of Management Company;
- Tax Account Number (“TAN”) of Management Company; and
- Number of Access: Maker and Approver (please note that the number of access is limited to 5 per level).

## **B. Applications for TRC**

1. All applications for TRC for Category 1 Global Business Companies/Global Business Companies (“Applicants”) will be made on the electronic TRC application platform of MRA by the Management Companies using the following link:  
<https://eservices3.mra.mu/trc/application/login.jsp>
2. Management Companies will use the username/password communicated by the MRA to log in eservices and file the TRC application. The application may be for a (i) first issue; (ii) renewal; and/or (iii) re-issue. Applicants may file the TRC application for more than one country for the same validity period in one and same application. Applicants may specify only one validity period per application.
3. On submission of application, the Management Companies will receive a notification by email confirming receipt of application together with a copy of the application form. The application will seamlessly be channelled to the FSC for onward recommendation to the MRA. The TRC Application Form should be saved in the Applicants’ file and shall be made available to the FSC whenever required. The above process will require the Management Companies to provide a valid email address while filling the electronic application form.
4. The Applicants will have to tick the relevant box(es) for the Double Taxation Avoidance Agreement (“DTAA”) in relation to which the TRC has been applied for. The Applicants have the option to apply for a General TRC and/or a country-specific TRC.
5. Both the resident directors and the Company Secretary (being the Management Company) of the Applicants have to declare that they comply with the provisions of the prevailing legislation governing global business (including regulations and

rules made thereunder) in particular the statutory provisions as laid down in section 71(4) (b) of the Financial Services Act 2007, adhere to the conditions attached to their licence, meet the substance requirements as specified in 'Compliance Requirements for TRC Application', and that they have not wilfully omitted or concealed any information that ought to be disclosed to the FSC for the purpose of claiming benefit under the DTAAs. In the event any information submitted is found to be false, the Directors of the Applicants and the Management Companies may be liable to regulatory sanctions.

6. Please note that the FSC will not recommend TRC applications which are found to be inaccurate and incomplete and where the Applicants, upon a request from the FSC, have not complied/demonstrated compliance with the substance requirements. The FSC may also revoke its recommendation if at any time it becomes aware that the Applicants are not compliant with the substance requirements.
7. For newly licensed Applicants (for which the first set of audited financial statements is not yet due), they will be assessed on their business plan and/or on information submitted by the Applicants on how they propose to meet the substance requirements. The Applicants must tick the relevant box(es), being the substance requirement(s) which the Applicants propose to comply with and which the FSC may subsequently verify, for example when the Applicants submit their first set of audited financial statements. The FSC may, at any time, require the Applicants to demonstrate how they propose to comply with the substance requirements.
8. By filing the TRC Application Form online, the Applicants and the Management Companies take responsibility for the completeness, accuracy and veracity of their

contents. Applicants are therefore advised to make necessary arrangements to ensure that the TRC Application Form has been properly filled in.

9. Upon receipt of the TRC application, same will be processed and, if deemed to be compliant, in all respects, the TRC application will be recommended electronically to the MRA and the Management Company will receive a notification by email from the FSC that the TRC has been recommended (or not recommended, as the case may be). Accordingly, the relevant Management Companies can arrange with the MRA to settle the service fee(s) and collect the TRC.
  
10. Management Companies are requested to apply for renewal of TRC at least 30 days prior to the expiry of the current TRC.

*02 February 2021*