

Mauritius is not on EU's Blacklist of Non-Cooperative Jurisdictions for tax purposes

Whilst Mauritius was celebrating its 51st independence anniversary on 12 March 2019, it was also rejoicing the good news that it does not feature on the EU's list of non-cooperative jurisdictions for tax purposes adopted by the EU council. The latter issued a press release on that date whereby they adopted a revised blacklist for non-cooperative jurisdictions in respect of tax matters.

According to the revised list, the following 15 countries have been blacklisted: **American Samoa, Aruba, Barbados, Belize, Bermuda, Dominica, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad & Tobago, United Arab Emirates, US Virgin Islands, and Vanuatu**. It is also noted that out of these, 5 countries have taken no commitments since the first blacklist adopted in 2017, namely **American Samoa, Guam, Samoa, Trinidad and Tobago**, and **US Virgin Islands**. There have also been 3 countries which were initially on the 2017 blacklist but were removed therein following commitments they had taken but had to be blacklisted again for not having followed up, namely **Barbados, United Arab Emirates** and **Marshall Islands**. The following 7 countries were moved from the grey list to the revised blacklist for the same reasons: **Aruba, Belize, Bermuda, Fiji, Oman, Vanuatu** and **Dominica**.

It has to be highlighted that Mauritius has never featured on the EU's blacklist for its tax regime, and the recent prompt commitment undertaken by the Government of Mauritius on 4 February 2019 resulted in the country not being considered for blacklisting.

Mauritius remains committed to uphold its adherence to international norms and best practices and the Ministry of Finance and Economic Development said that the Mauritian authorities will continue to collaborate closely with stakeholders in ensuring the good and sound repute of the jurisdiction.