

No. 50431

**Germany
and
Mauritius**

Agreement between the Federal Republic of Germany and the Republic of Mauritius for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income (with protocol). Port Louis, 7 October 2011

Entry into force: *7 December 2012 by the exchange of the instruments of ratification, in accordance with article 32*

Authentic texts: *English and German*

Registration with the Secretariat of the United Nations: *Germany, 28 February 2013*

**Allemagne
et
Maurice**

Accord entre la République fédérale d'Allemagne et la République de Maurice tendant à éviter les doubles impositions et l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Port-Louis, 7 octobre 2011

Entrée en vigueur : *7 décembre 2012 par l'échange des instruments de ratification, conformément à l'article 32*

Textes authentiques : *anglais et allemand*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Allemagne, 28 février 2013*

[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement

between

The Federal Republic of Germany

and

The Republic of Mauritius

for the Avoidance of Double Taxation and of Tax Evasion with

respect to Taxes on Income

The Federal Republic of Germany
and
the Republic of Mauritius,

Desiring to conclude an Agreement for the avoidance of double taxation and of tax evasion with respect to taxes on income,

Have agreed as follows:

Article 1
Persons Covered

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2
Taxes Covered

(1) This Agreement shall apply to taxes on income imposed on behalf of a Contracting State, a Land, a political subdivision or local authority thereof, irrespective of the manner in which they are levied.

(2) There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

(3) The existing taxes to which this Agreement shall apply are in particular:

- (a) in the Republic of Mauritius:
the income tax,

(hereinafter referred to as "Mauritius tax");
- (b) in the Federal Republic of Germany:
 - (i) the income tax (Einkommensteuer),
 - (ii) the corporation tax (Körperschaftsteuer), and
 - (iii) the trade tax (Gewerbesteuer),including the supplements levied thereon

(hereinafter referred to as "German tax").

(4) The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their respective taxation laws.

Article 3 General Definitions

(1) In this Agreement, unless the context otherwise requires:

- (a) the term "Mauritius" means the Republic of Mauritius and includes:
 - (i) all the territories and islands which, in accordance with the laws of Mauritius, constitute the State of Mauritius;
 - (ii) the territorial sea of Mauritius; and

- (iii) any area outside the territorial sea of Mauritius which in accordance with international law has been or may hereafter be designated, under the laws of Mauritius, as an area, including the Continental Shelf, within which the sovereign rights of Mauritius with respect to the sea, the sea-bed and sub-soil and their natural resources may be exercised;
- (b) the term "Federal Republic of Germany" means the territory of the Federal Republic of Germany, as well as the area of the sea-bed, its subsoil and the superjacent water column adjacent to the territorial sea, insofar as the Federal Republic of Germany exercises therein sovereign rights and jurisdiction in conformity with international law and its national legislation for the purpose of exploring, exploiting, conserving and managing the living and non-living natural resources;
- (c) the terms "a Contracting State" and "the other Contracting State" mean the Federal Republic of Germany or Mauritius, as the context requires;
- (d) the term "person" includes an individual, a company, a trust and any other body of persons;
- (e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (f) the term "enterprise" applies to the carrying on of any business;
- (g) the term "business" includes the performance of professional services and of other activities of an independent character;
- (h) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;