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**Austria
and
Mauritius**

Agreement between the Government of the Republic of Austria and the Government of the Republic of Mauritius on exchange of information on tax matters. Port Louis, 10 March 2015

Entry into force: *1 January 2016, in accordance with article 11*

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**Autriche
et
Maurice**

Accord entre le Gouvernement de la République d'Autriche et le Gouvernement de la République de Maurice relatif à l'échange d'informations en matière fiscale. Port-Louis, 10 mars 2015

Entrée en vigueur : *1^{er} janvier 2016, conformément à l'article 11*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF
AUSTRIA AND THE GOVERNMENT OF THE REPUBLIC OF
MAURITIUS
ON EXCHANGE OF INFORMATION ON TAX MATTERS**

The Government of the Republic of Austria and the Government of the Republic of Mauritius, desiring to conclude an Agreement on exchange of information on tax matters,

Have agreed as follows:

Article 1

Object and Scope of the Agreement

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2

Jurisdiction

A Requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

Article 3

Taxes Covered

(1) The taxes which are the subject of this Agreement are:

a) in Austria,

- i. the income tax (die Einkommensteuer);
- ii. the corporation tax (die Körperschaftsteuer);

b) in Mauritius, the income tax.

(2) This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall

notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4

Definitions

(1) For the purposes of this Agreement, unless otherwise defined:

a) the term "Contracting Party" means Austria or Mauritius as the context requires;

b) the term "competent authority" means

(i) in Austria: the Federal Minister of Finance or his authorised representative;

(ii) in Mauritius: the Minister to whom the responsibility for the subject of finance is assigned or his authorised representative;

c) the term "person" includes an individual, a company and any other body of persons;

d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

e) the term "publicly traded company" means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold "by the public" if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;

f) the term "principal class of shares" means the class or classes of shares representing a majority of the voting power and value of the company;

g) the term "recognised stock exchange" means any stock exchange agreed upon by the competent authorities of the Contracting Parties;

h) the term "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form. The term "public collective investment fund or scheme" means any collective investment fund or scheme provided the units, shares or other interests

in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed "by the public" if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;

i) the term "tax" means any tax to which the Agreement applies;

j) the term "applicant Party" means the Contracting Party requesting information;

k) the term "requested Party" means the Contracting Party requested to provide information;

l) the term "information gathering measures" means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;

m) the term "information" means any fact, statement or record in any form whatever.

(2) As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 5

Exchange of Information Upon Request

(1) The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.

(2) If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.