

**Hong Kong and Mauritius**  
**Comprehensive Avoidance of Double Taxation Agreement**

**Highlights**

Under the agreement:

- double taxation will be avoided in that any tax paid in Mauritius, whether directly or by deduction, by Hong Kong companies in accordance with the CDTA will be allowed as a credit against the tax payable in Hong Kong on the same income, subject to the provisions of the tax laws of Hong Kong;
- income derived by a Hong Kong resident from employment exercised in Mauritius will be exempt from tax in Mauritius if, among others, the resident's aggregate stay in Mauritius in any relevant 12-month period does not exceed 183 days;
- Mauritius's withholding tax rates for Hong Kong resident on interest and royalties will normally be capped at 5 per cent; and
- profits from international shipping transport earned by Hong Kong residents arising in Mauritius will not be taxed in Mauritius.