

Axis Fiduciary Ltd

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Mauritius Network of Tax Treaties

Country	Project duration for Permanent Establishment purposes	Maximum Tax Rates applicable in the country of source		
		Dividends	Interest	Royalties
Babados	> 6 months	5%	5%	5%
Belgium	> 6 months	5% & 10%	10%	Exempt
Botswana	> 12 months	5% & 10%	12%	12.5%
China	> 12 months	5%	10%	10%
Croatia	> 12 months	Exempt	Exempt	Exempt
Cyprus	> 12 months	Exempt	Exempt	Exempt
France	> 6 months	5% & 15%	Same rate as under domestic law	15%
Germany	> 6 months	5% & 15%	Do	15%
India	> 9 months	5% & 15%	Do	15%
Italy	> 6 months	5% & 15%	Same rate as under domestic law	15%
Kuwait	> 9 months	Exempt	5%	10%
Lesotho	> 6 months	10%	10%	10%
Luxembourg	> 6 months	5% & 10%	Exempt	Exempt
Madagascar	> 6 months	5% & 10%	10%	5%
Malaysia	> 6 months	5% & 15%	10%	15%
Mozambique	> 6 months	8%, 10% & 15%	8%	5%

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Namibia	> 6 months	5% & 10%	10%	5%
Nepal	> 6 months	5%, 10% & 15%	10% & 15%	15%
Oman	> 6 months	exempt	Exempt	exempt
Pakistan	> 6 months	10%	10%	12.5%
Rwanda	> 12 months	exempt	Exempt	exempt
Senegal	> 9 months	exempt	Exempt	exempt
Seychelles	> 12 months	exempt	Exempt	exempt
Singapore	> 9 months	exempt	Exempt	exempt
South Africa	> 9 months	5% & 10%	Exempt	exempt
Sri Lanka	> 183 days	5% & 10%	Exempt	exempt
Swaziland	> 6 months	7.5%	5%	7.5%
Sweden	> 6 months	5% & 15%	10%	15%
Thailand	> 6 months	10%	10% & 15%	5% & 15%
Uganda	> 6 months	10%	10%	10%
United Arab Emirates	> 12 months	exempt	Exempt	Exempt
United Kingdom	> 6 months	10% & 15%	Same rate as under domestic law	15%
Zimbabwe	> 6 months	10% & 20 %	10%	15%