



## Hong Kong Tax Newsflash

### Hong Kong-Mauritius tax treaty in force

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The Comprehensive Double Taxation Agreement (CDTA) for Hong Kong-Mauritius has come into force on 23 June 2023, after completion of the relevant ratification procedures. The CDTA will be in effect starting from the year of assessment 2024/25 in Hong Kong and from 1 July 2023 in Mauritius.

The Hong Kong-Mauritius CDTA was signed in November 2022 and can be downloaded from this [link](#). Please also refer to our previous [Hong Kong Tax Newsflash \(Issue 164\)](#) for the key features of the CDTA.

In addition to the provision of more beneficial withholding tax rates applicable to dividends, interest and royalties, the Hong Kong-Mauritius CDTA provides beneficial treatment on capital gains. For example, capital gains derived by a Hong Kong investor from the disposal of shares of a Mauritius company (except land-rich<sup>1</sup>) are generally exempt from tax in Mauritius under the CDTA.

<sup>1</sup> Capital gains derived by a Hong Kong resident from the alienation of shares of a company deriving more than 50% of its asset value directly or indirectly from immovable property situated in Mauritius.

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If you have any questions, please contact our professionals:

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