

REVISED PROCEDURES FOR RECOMMENDATION OF TRC

Following the publication of Income Tax (Amendment) Regulations 2013 (Government Notice No 34 of 2013), a new regulation (reg. 20A) was added to the Income Tax Regulations 1996 providing for the payment of a service fee when applying for a Tax Residence Certificate ("TRC"), effective as from 17 February 2013. The service fee is payable to the Mauritius Revenue Authority ("MRA"). For applicants which are Collective Investment Schemes ('CIS'), the service fee is USD 1,000 while for other applicants the service fee is USD 200.

Pursuant to the publication of the Income Tax (Amendment) Regulations 2013, the Financial Services Commission (the "Commission") has revised its procedures for the recommendation of TRCs as detailed below.

1. Henceforth, all new applications or applications for renewal of TRCs for the purpose of recommendation to the MRA must be made on the prescribed TRC Application Form ("Application Form"). To download a PDF version of the Application Form, please [click here](#).
2. The TRC Application Form and accompanying documents (the 'Application Pack') must be submitted **in duplicate** by the Management Company.
3. Applications may be typed or printed and the completed Application Form must be signed by a duly authorized representative of the Management Company. **Only original signatures will be accepted.**
4. Management Companies are advised to submit applications for renewal of TRCs at least **30 days prior** to the expiry of the current TRCs.
5. Management Companies are requested to submit applications in an envelope clearly marked **"TRC-Application"**.
6. Documents and undertakings listed in the Application Form should be included in the Application Pack.
7. **Incomplete applications received by the Commission will not be processed and will be returned to the Management Company.**
8. Upon recommendation made to the MRA, the Commission will issue a 'TRC Recommendation Notice' which can be collected at the counter of the Commission.
9. Upon settlement of the relevant service fees to the MRA, the TRC can be collected from the MRA.

Please note that except for some procedures which have been revised as explained above, the practice adopted and the procedures laid down in the Circular letters CL011006 and CL-II/220408 remain unchanged.

Lastly, applications for TRCs will continue to be made to the Commission for onward recommendation to the MRA.