MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 13th October, 2026.

(Income-Tax)

S.O. 5611(E).— Whereas, a Protocol amending the Convention between the Government of the Republic of India and the Government of Mauritius for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains and for the encouragement of mutual trade and investment, was signed at Port Louis on the 7th day of March, 2024, as set out in the Annexure to this notification (hereinafter referred to as the said Protocol);

And whereas, the said Protocol entered into force on the 10th day of August, 2026, being the date of the later of the notifications of the completion of the procedures required for giving effect to the said Protocol in accordance with paragraph 1 of Article 3 of the said Protocol;

Now, therefore, in exercise of the powers conferred by section 159(1) of the Income-tax Act, 2025 (30 of 2025), the Central Government hereby notifies that all the provisions of said Protocol, as annexed hereto, shall be given effect to in the Union of India, in accordance with Article 3 of the said Protocol.

ANNEXURE

PROTOCOL AMENDING THE CONVENTION

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF INDIA

AND

THE GOVERNMENT OF MAURITIUS

FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS AND FOR THE ENCOURAGEMENT OF MUTUAL TRADE AND INVESTMENT

The Government of the Republic of India and the Government of the Republic of Mauritius,

Desiring to amend the Convention between the Government of the Republic of India and the Government of Mauritius for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, and for the encouragement of mutual trade and investment, signed at Port Louis on 24th August, 1982, as amended by the Protocol signed at Port Louis on 10th May 2016 (hereinafter referred to as “the Convention”);

Have agreed as follows:

Article 1

The Preamble of the Convention shall be replaced by the following:

"The Government of the Republic of India and the Government of the Republic of Mauritius,

Intending to eliminate double taxation with respect to the taxes covered by this Convention without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third jurisdictions),

Have agreed as follows:"

Article 2

The Convention shall be amended by adding after Article 27A the following new Article:

"Article 27B

ENTITLEMENT TO BENEFITS

Notwithstanding the other provisions of this Convention, a benefit under this Convention shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Convention."

Article 3

1. Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications.

2. The provisions of this Protocol shall have effect from the date of entry into force of the Protocol, without regard to the date on which the taxes are levied or the taxable years to which the taxes relate.

IN WITNESS WHEREOF the undersigned, duly authorized, have signed this Protocol.

DONE in duplicate at Port Louis on this 7th day of March in the year 2024, in the English and Hindi languages, both texts equally authentic. In the case of divergent interpretation of the texts, the English text shall prevail.

For the Government of the Republic of India

For the Government of the Republic of Mauritius

[F. No. 135/2026/F. No. 500/03/2012-FTD-II]

BHASKAR GOSWAMI, Jt. Secy.

Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054.