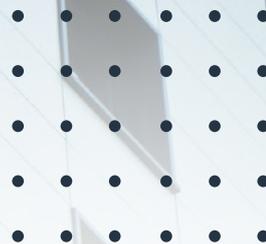




ANDERSEN®

Transfer Pricing In Mauritius





PARTNERING WITH YOU

Andersen brings the technical expertise and experience, as well as the personal attention, you are looking for in a professional services firm.

We are committed to partnering with you through the delivery of best-in-class service.

We deliver a full range of value-added and cost-effective transfer pricing services to our clients. We have extensive experience advising businesses and multinational organizations through all aspects of their transfer pricing management lifecycle - planning,

We team with you to ensure that your tax positions are aligned with your business operations, both from a technical as well as a practical perspective. Our highly experienced transfer pricing team is here to assist you in designing, documenting and implementing a transfer pricing policy that achieves your objectives.



TRANSFER PRICING IN MAURITIUS

Mauritius applies the arm's length principle under Section 75 of the Income Tax Act 1995, requiring related-party transactions to be priced as if they were conducted between independent parties on commercial terms. This rule has been expressly confirmed to cover all business and income-generating activities carried out in or from Mauritius.

The Finance Act 2025 establishes a new requirement for companies engaged in transactions with connected persons: they must prepare and maintain transfer pricing records in a prescribed manner. The forthcoming regulations will provide further guidance on the form and content of such documentation, marking a significant step towards enhanced scrutiny and stricter compliance standards.



Why Transfer Pricing Matters?

- ✓ **Increase in Transfer Pricing Assessments** – The Mauritius Revenue Authority is ramping up reviews of related party transactions
- ✓ **Tax Risk Mitigation** – Proper pricing helps avoid costly adjustments and penalties
- ✓ **Compliance & Reputation** – Robust documentation protects both your tax position and your brand
- ✓ **Investor Confidence** – Transparent policies build trust with shareholders and regulators
- ✓ **New Regulations are expected imminently** – Companies may be required to comply with transfer pricing reporting and documentations requirements



TRANSFER PRICING EXPERIENCE

Andersen's team is a trusted advisor throughout the entire lifecycle of transfer pricing. Tailoring transfer pricing solutions to fit your overall business strategy while ensuring compliance with the requirements of relevant tax authorities represents our area of strong expertise. Our global practice specialists have extensive capabilities to assist your organization in managing transfer pricing risks in the current evolving environment.

In cases where you face a transfer pricing audit, our dedicated teams can provide you all the related support, as well as represent you during the litigation phase. With high caliber service providers spread across our member and collaborating firm offices, we can provide assistance to multinational companies operating in diverse industries through all stages of the transfer pricing process..



Ready, Set, Compliant — Your TP Action Checklist

Identify & Map Transactions	<ul style="list-style-type: none">Identify related party dealings and financing arrangements
Conduct Functional & Economic Analysis	<ul style="list-style-type: none">Understand roles, risks, and contributions and benchmark against market data
Compile Documentation	<ul style="list-style-type: none">Ensure that transactions between connected persons are appropriately documentedCarry out Benchmarking Studies to assess the arm's length price
Implement TP Policy	<ul style="list-style-type: none">Ensure consistent, defensible practices across the group
Review & Monitor	<ul style="list-style-type: none">Carry out annual Transfer Pricing Reviews and stay ahead of regulatory changes





SERVICE OFFERINGS

Transfer Pricing Planning and Implementation

- Align related party transactions to a company's and business objectives
- Review intercompany agreements for alignment with transfer pricing best practices and business objectives
- Assist multinational enterprises (MNEs) with business restructurings and business evolution
- Assess and align value of intellectual property (IP) with the business operations
- Prepare Transfer Pricing Policies and assist with implementation

Transfer Pricing Documentation

- Prepare local country and OECD-compliant transfer pricing documentation
- Assist in proper reporting of transfer pricing positions

Diagnostic Transfer Pricing Reviews

- Review transfer pricing documentation

Transfer Pricing Controversy

- Assist in effective representation during a transfer pricing examination by tax authorities
- Provide advice on effective appeal/defense strategies in the event of a proposed adjustment
- Participate in alternative dispute resolution measures to resolve double taxation



Transfer Pricing Training

- Equip your tax/finance team with the requisite knowledge of transfer pricing and the associated risks that may impact your business

Transfer Pricing Advocacy

- Proactively work with industry associations to engage with relevant tax authorities and achieve clarity regarding industry - specific transfer pricing issues

Other Transfer Pricing Services

- Serve in advisory role on M&A transactions, whether for the purchaser (acquisition financing, due diligence, post-deal phase) or the seller (pre-sale restructuring, post-deal phase)
- Provide assistance in determining and quantifying transfer pricing exposure and uncertain tax positions
- Assist with implementation of transfer pricing policies into internal accounting systems and integration with data systems for reporting purposes



THE ANDERSEN ADVANTAGE

Focus on your core business operations

Manage your TP more efficiently and effectively

Achieve finer control and clarity of TP Compliance

Proactively plan for and address TP controversies

Direct Partner Involvement

Our business model is based on client service and a strong belief that growth is the outcome of high-quality service. For that reason, our partners are directly involved.

Dedicated Teams

As an Andersen client, the professionals you get to know in your first meeting are the same professionals who work with you throughout the engagement.

Cost Effective

Andersen's services are offered to clients at competitive rates that also reflect our commitment to providing experienced professionals throughout the engagement.

Global Capabilities

With a broad range of global partners, Andersen has the resources to be a single point of contact for your group's worldwide transfer pricing requirements through the member and collaborating firms of Andersen Global.

Expert Advice

With Andersen on your team, you will have an advocate, a trusted business advisor and most importantly, practical and clear expert tax advice backed by a global firm.

Client Centric

Our clients are at the center of our operating model, which is structured to allow us to be entrepreneurial and proactive in our approach.



CONTACT US:

Fazeel Soyfoo

Partner, International Tax

+ (230) 5255 5686

fazeel.soyfoo@mu.Andersen.com

Zaynab Hisaund

Associate Director, Tax

+ (230) 5250 0129

zaynab.hisaund@mu.Andersen.com

Aziza Timol

Senior Manager, Tax

+ (230) 5250 9993

aziza.timol@mu.Andersen.com

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