2014-0113

Statement Regarding the Agreement with Mauritius
to Improve International Tax Compliance and to Implement FATCA,
with Annexes.
Signed at Port Louis December 27, 2013.
Entered into force August 29, 2014.

RELEASE IN FULL

Explanation of Agreement:

This Agreement provides that Mauritius shall obtain and annually exchange specific information relating to financial accounts maintained by certain Mauritius financial institutions.

Legal Authority:

Article II of the United States Constitution; 22 U.S.C. § 2656; 26 U.S.C. §§ 1474(f), 1471, and 6041 to 6050W; and the Tax Information Exchange Agreement between the United States and the Republic of Mauritius, done at Port Louis on December 27, 2013.