



MAURITIUS REVENUE AUTHORITY

27 April 2009

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Dear Sir/Madam,

**Statement of Practice (SP 6/10)**

1. Please find attached for your information the MRA's Statement of Practice (SP 6/10) dealing with "Tax treatment of dividends on redeemable preference shares".
2. The Statement of Practice is also available on MRA website <http://mra.gov.mu>
3. For any further information, you may wish to contact:
  - (i) Mr D Gooriah ( Tel: 207 6000, e-mail [Deoraz.Gooriah@mra.mu](mailto:Deoraz.Gooriah@mra.mu)); or
  - (ii) Mr.M Hannelas (Tel: 207 5955, e-mail [Mario.Hannelas@mra.mu](mailto:Mario.Hannelas@mra.mu))

Yours faithfully

**M. Mosafeer**  
*Acting Director-General, MRA*