



MINISTRY OF FINANCE AND ECONOMIC EMPOWERMENT
Government Centre, Port Louis, Mauritius

In reply please quote CF/10/30/20/1

Date : 17 July 2009

The Chairman
Government Commission on Capital Flight from Developing Countries
Ministry of Foreign Affairs
7, juni-plassen
Victoria Terrasse
N 0032 Oslo
Norway

Dear Professor Guttorm Schjelderup,

Preliminary Report: Tax Havens and Development – Status, analyses and measures

We refer to our previous correspondence dated 26 June 2009 under cover of which we forwarded to you our preliminary comments on the Report of the Commission on Capital Flight from Developing Countries entitled *Tax Havens and Development – Status, Analyses and Measures*.

We have now completed our internal consultations and are therefore submitting to you our final comments on the Commission's preliminary report, together with relevant supporting documentation. Please note that the footnotes to the document highlight the websites for accessing relevant Mauritius legislation as referred to in our comments. These final comments supersede the previous ones.

We continue to believe, Professor Guttorm Schjelderup that the Commission's perception of Mauritius as a tax haven stems from a misunderstanding of our financial services sector. We trust that the constructive dialogue that we have put in place with the Commission will allow for a better understanding of the operations of the Mauritius jurisdiction and will clear any remaining misperception. In this spirit, we remain open to any queries from the Commission and assure you that we will endeavour to provide you all necessary clarifications that may be required.

Yours Sincerely

A. Mansoor
Financial Secretary