

country profile											
government structure	<ul style="list-style-type: none"> • Executive: The president is the chief of state, and the prime minister is the head of government. The president and vice president are indirectly elected by the National Assembly for five-year renewable terms. The prime minister and deputy prime minister are appointed by the president. Cabinet is also appointed by the president on the recommendation of the prime minister. • Legislative: Mauritius has a unicameral National Assembly. • Judicial: The highest court is the Supreme Court of Mauritius, which has both a first instance jurisdiction and an appellate jurisdiction. The Judicial Committee of the Privy Council serves as the final court of appeal. The subordinate courts are the Intermediate Court, the Industrial Court, and the District Courts. There are a number of quasi-judicial bodies in respect of tax, employment, public procurement, intellectual property, competition, and information and telecommunications matters. • Next general elections: November 2024. 										
economic data	<table border="0"> <tr> <td>• Nominal GDP (USD billions):</td> <td>15.89</td> </tr> <tr> <td>• GDP per capita (USD):</td> <td>12 601.47</td> </tr> <tr> <td>• Inflation rate (% change):</td> <td>3.47</td> </tr> <tr> <td>• Government revenue (% of GDP):</td> <td>26.31</td> </tr> <tr> <td>• Government gross debt (% of GDP):</td> <td>80.13</td> </tr> </table> <p><i>*Source: IMF (October 2024 estimates)</i></p> <ul style="list-style-type: none"> • Mauritius has a mixed developing economy based on manufactured exports, agriculture, tourism, and financial services. • The country is expanding into information and communications technology, education, hospitality, property development, fintech, and cryptocurrencies. The industrial sector has been growing in importance. • The main industries include food processing (largely sugar milling), textiles, clothing, mining, chemicals, metal products, transport equipment, nonelectrical machinery, and tourism. • Mauritius' main export partners are Zimbabwe, South Africa, France, Madagascar, and the United States. The main export commodities include garments, fish, raw sugar, fertilisers, and diamonds. • Mauritius' main import partners are China, South Africa, the United Arab Emirates, India, and Oman. The main import commodities include refined petroleum, coal, fish, cars, and packaged medicines. 	• Nominal GDP (USD billions):	15.89	• GDP per capita (USD):	12 601.47	• Inflation rate (% change):	3.47	• Government revenue (% of GDP):	26.31	• Government gross debt (% of GDP):	80.13
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risk ratings	<ul style="list-style-type: none"> • S&P Global Overall Country Risk (Q4 2024): 11/211 • Corruption Perceptions Index (2023): 55/180 										

international treaties and memberships	
international and regional organisations and customs unions	<ul style="list-style-type: none"> • African Continental Free Trade Area Agreement • African Development Bank Group • African Union • Alliance of Small Island States • Common Market for Eastern and Southern Africa ("COMESA") • Community of Portuguese-speaking Countries (<i>Comunidade dos Países de Língua Portuguesa</i>) (Associate Observer) • Commonwealth • Group 77 • Indian Ocean Commission • Indian Ocean Rim Association • International Monetary Fund • International Organisation of the French-speaking World (<i>Organisation Internationale de la Francophonie</i>) • Organisation of African, Caribbean and Pacific States ("OACPS") • Southern African Development Community • United Nations • World Bank Group • World Customs Organization • Mauritius receives preferential treatment under the following agreements: http://ptadb.wto.org/Country.aspx?code=480
bilateral investment treaties	<ul style="list-style-type: none"> • Mauritius has bilateral investment treaties in force with Barbados, the Belgium-Luxembourg Economic Union, Burundi, Cabo Verde, Côte d'Ivoire, Czechia, Egypt, Finland, France, Germany, Indonesia, Republic of Korea, Republic of the Congo, Kuwait, Madagascar, Mozambique, Portugal, Romania, Senegal, Singapore, South Africa, Sweden, Switzerland, Tanzania, Türkiye, the United Arab Emirates, the United Kingdom, and Zambia. • Treaties have been signed with Benin, Botswana, Cameroon, Chad, Comoros, Eswatini, Gabon, Ghana, Guinea, Kenya, Mauritania, Nepal, Rwanda, São Tomé and Príncipe, and Zimbabwe, but these have not yet entered into force.
investment-related agreements / institutions	<ul style="list-style-type: none"> • African Growth and Opportunity Act • Samoa Agreement (succeeding the Cotonou Agreement and its provisional application commencing on 1 January 2024. The Agreement will enter into force upon consent by the European Parliament and ratification by all European Union member states and at least two thirds of the OACPS members) • Multilateral Investment Guarantee Agency • World Trade Organization

dispute resolution	<ul style="list-style-type: none"> • Convention on the Recognition and Enforcement of Foreign Arbitral Awards (New York Convention) • Convention on the Settlement of Investment Disputes between States and Nationals of Other States (ICSID Convention) • Mauritius International Arbitration Centre • Mauritius Chamber of Commerce and Industry – Arbitration and Mediation Centre • Permanent Court of Arbitration • United Nations Commission on International Trade Law (“UNCITRAL”) Model Law • United Nations Convention on Transparency in Treaty-Based Investor-State Arbitration (Mauritius Convention)
intellectual property (“IP”) treaties	<ul style="list-style-type: none"> • A comprehensive list of IP-related treaties signed by Mauritius is available at: https://www.wipo.int/wipolex/en/legislation/members/profile/MU?collection=treaties • See the trade marks section below for further detail.
legal regime	
applicable legal regime	<ul style="list-style-type: none"> • Mauritius’ legal system is based on French civil law and English common law.
dispute resolution	<ul style="list-style-type: none"> • International arbitration is governed by the Mauritian International Arbitration Act 2008 which is based on the UNCITRAL Model Law on International Commercial Arbitrations. • Entities wishing to enforce a foreign award must apply to the Supreme Court and produce an authentic original award and original agreement, which may be enforceable provided that it is not contrary to Mauritian public policy. • Domestic arbitration remains French-based and is codified in the Mauritian Civil Procedure Code (<i>Code de Procédure Civile</i>).
land acquisition, planning and use	<ul style="list-style-type: none"> • The Non-Citizens (Property Restriction) Act, 1975 provides that foreign citizens wishing to acquire immovable property (including shares in a company which owns immovable property) in Mauritius must obtain written permission from the Prime Minister’s Office. This authorisation often requires the real estate to be connected with the trade for which the foreigner has been given permission to invest. • Under the Permanent Residence Scheme, foreigners may acquire properties, subject to specific restrictions, for example, the properties being located in specified development areas. • The Property Development Scheme (“PDS”), which has replaced the Integrated Resort Scheme (“IRS”) and Real Estate Scheme (“RES”), allows the development of various types of residences for sale to non-citizens. A non-citizen is eligible for a residence permit upon the purchase

	<p>of a villa under this scheme when he/she has invested more than USD375 000 or its equivalent in any other convertible foreign currency.</p> <ul style="list-style-type: none"> • While no new IRS/RES projects will be permitted by the Economic Development Board (“EDB”) following the introduction of the PDS, the existing IRS/RES companies and projects are still permitted to sell residential properties to non-citizens under those schemes. • The Smart City Scheme (“SCS”) allows non-citizens to acquire residential properties comprising villas, houses, townhouses, apartments, penthouses, and duplexes. • While the minimum investment in property acquisition to obtain a residence permit is USD375 000, a non-citizen, holder of a residence permit or occupational permit as the main applicant will be allowed to acquire only one residential property outside of the SCS and PDS for a price exceeding USD500 000 and subject to payment of an additional registration duty of 10% for residential purposes. • The Ground +2 scheme allows non-citizens to purchase apartments in condominium developments of at least two levels above ground with the prior approval of the EDB, provided the purchase price of an apartment is not less than USD375 000 or its equivalent in any other convertible foreign currency.
competition	
<i>merger control</i>	<ul style="list-style-type: none"> • The Mauritian Competition Act, 2007 (the “Competition Act”) governs competition law and regulates merger control in Mauritius. • The Competition Act defines a merger situation as the bringing together, under common ownership and control, of two or more enterprises, of which at least one carries on its activities in Mauritius, or through a company incorporated in Mauritius. • The Competition Act provides examples of when enterprises are regarded as being under common control for the purposes of merger regulation. • A merger is subject to review by the Mauritian Competition Commission (the “Commission”) in Mauritius where (i) the merger would result in the merged entity supplying / acquiring 30% or more of goods or services in a relevant market; or (ii) one party to the merger alone supplies / acquires 30% or more of goods or services of any description in a relevant market; and (iii) the Commission has reasonable grounds to believe that the creation of the “merger situation” has resulted in, or is likely to result in, a substantial lessening of competition within any market for goods or services. • No filing fees are payable for filing a merger in Mauritius. • The Commission will take public interest considerations into account in making a determination on a merger, only where a merger results in, or is likely to result in, a substantial lessening of competition. • The Commission has published a Guidance Note which provides some detail as to when it is advisable to notify the Commission of a prospective merger. Notification is “strongly advisable” if one or all of the merging

	<p>enterprises are significant players in the economy or a given market, have significant market shares, the turnover or assets of the enterprises are significant (above MUR100-million), and the products supplied or acquired by the merging enterprises are related (either horizontally, vertically, or are complimentary).</p> <ul style="list-style-type: none"> The merger control regime in Mauritius is not suspensory. Should the Commission become aware of a merger either before or after its implementation, it may open an investigation into the merger. Where the Commission finds that a merger results in or is likely to result in a substantial lessening of competition, it may require the merging parties to, among other things: (i) desist from completing or implementing the merger insofar as it relates to a market in Mauritius; or (ii) divest of certain assets within a specified period before the merger can be completed or implemented; or (iii) adopt, or desist from, such conduct, including conduct relating to prices as a condition for proceeding with the merger. Mauritius is a member of the regional competition body, COMESA, which has an operational merger control regime. Merger activities in Mauritius should be conducted with this regional competition body in mind.
<i>prohibited practices</i>	<ul style="list-style-type: none"> The Competition Act prohibits certain vertical and horizontal practices. The horizontal collusive agreements prohibited by the Competition Act include those which have the object or effect of price fixing, sharing markets or sources of supply, bid-rigging, and restricting the supply or acquisition of goods or services to / from any person. The Competition Act provides that a horizontal agreement that is not collusive may still be reviewed where the parties to the agreement together supply or acquire 30% or more of goods and services of any description in the market; and the Commission has reasonable grounds to believe that the agreement has the object or effect of preventing, restricting, or distorting competition. From a vertical perspective, the Competition Act prohibits retail price maintenance. It also allows for any vertical agreement to be reviewed where the Commission has reasonable grounds to believe that one or more parties to the agreement is / are in a "monopoly situation". The Competition Act also prohibits abuses of dominance. Mauritius has an active Corporate Leniency Policy. An enterprise that intentionally or negligently engages in a prohibited practice may, <i>inter alia</i>, be liable for a fine of up to 10% of their turnover in Mauritius during the period of breach, up to a maximum of five years. The COMESA Competition Commission regulates prohibited practices in the COMESA Common Market. Activities in Mauritius should thus be conducted with this regional competition body in mind.
employment	
<i>immigration</i>	<ul style="list-style-type: none"> Expatriates working in Mauritius on a long-term basis must hold a valid occupation permit where professionals earn more than MUR22 500 as

	<p>basic monthly salary and non-citizen investors invest an initial minimum amount of USD50 000.</p> <ul style="list-style-type: none"> Expatriates can also apply for a permanent residence permit provided that they are holders of an occupation permit as professionals for at least three years or have a valid work permit and earn at least MUR150 000 per month for the three consecutive years immediately preceding the application. Investors must invest a minimum of USD375 000, hold an occupation permit for at least three years and receive a minimum income of MUR15-million per year for the three years preceding the application. Special Innovator Occupation Permits are available to non-citizen investors investing in innovative start-ups. Work permits are generally valid for a maximum period of three years and are renewable, whereas in the case of an investor or a self-employed non-citizen, an occupation permit issued for a period of three years and valid from 1 September 2020, shall be extended for a period of 10 years as from the date of the issue of the occupation permit. The spouse of the holder of an occupation permit may, on application, be granted an occupation permit. A Premium Travel Visa has been introduced to encourage foreign nationals and their families to work remotely from Mauritius for an extended period of time. The visa is valid for one year and renewable. The holder may apply for an occupation permit and buy property in Mauritius under the PDS, SCS, or Ground +2 scheme.
<i>local employment vs secondment</i>	<ul style="list-style-type: none"> In terms of Mauritius' employment legislation an employee may be seconded to Mauritius, as it is not a legal requirement for employees to be employed by a local entity. In terms of Mauritius' immigration legislation, it is also not a prerequisite for an expatriate to be employed by a local entity in order to apply for a work permit.
<i>fixed-term contracts and temporary employment services</i>	<ul style="list-style-type: none"> Fixed-term agreements are allowed in terms of the Workers' Rights Act, 2019. The Act is silent on the duration of a fixed-term agreement but restricts the existence of a fixed-term agreement to the temporary needs of the employer. A fixed-term agreement cannot be entered into for the performance of work relating to the fixed, recurring, and permanent needs of the continuous normal business activity of the employer. Where a worker is employed on a fixed-term contract: <ul style="list-style-type: none"> he/she shall be informed in writing by his/her employer of the specific skills required, the specific tasks to be carried out, and the duration thereof; and his/her terms and conditions of employment shall not be less favourable than those of a worker employed on an indeterminate contract performing the same or similar work, having regard where

	<p>relevant, whether they have a similar level of qualifications, skills, or experience.</p> <ul style="list-style-type: none"> The employment of staff by a job contractor (labour broker) is permitted. The Workers' Rights Act establishes joint liability of the principal and the job contractor in respect of the remuneration of the said employee.
<i>payment in local currency</i>	<ul style="list-style-type: none"> It is not a legal requirement for remuneration to be paid in local currency.
<i>restraint of trade agreements</i>	<ul style="list-style-type: none"> A clause in a contract of employment restraining the worker from being involved in a business in the same line of operations in the same geographical area in Mauritius may be enforceable for a specified period, depending on its reasonableness and validity. Financial compensation offered to the former employee may ensure the enforceability of restraint of trade clauses.
foreign investment regime	
investment regime	<ul style="list-style-type: none"> The Economic Development Board Act, 2017 governs foreign investment in Mauritius. The EDB has been established to promote Mauritius as an international investment and business centre, formulate investment promotion policies, facilitate inward and outward investment, advise the government on strategies for investment policies, and to ensure a conducive business environment.
registration / licensing requirements	<ul style="list-style-type: none"> The following general non-industry specific registrations / licences may be required:
<i>Corporate and Business Registration Department ("CBRD")</i>	<ul style="list-style-type: none"> Any person conducting business in Mauritius is required to register with the CBRD under the Business Registration Act, 2002 and obtain a business registration card and a business registration number. An application must be made at least 14 days before the person proposes to commence business. Any number allocated to a company or commercial partnership by the Registrar under the Companies Act, 2001 shall be deemed to be the business registration number of that company or commercial partnership, as the case may be, under the Business Registration Act, 2002.
<i>Financial Services Commission ("FSC")</i>	<ul style="list-style-type: none"> Companies wishing to conduct global businesses under the Financial Services Act, 2007 should apply to the FSC for a Global Business ("GB") Licence or "Authorised Company" Licence.
<i>Mauritius Revenue Authority ("MRA")</i>	<ul style="list-style-type: none"> All taxpayers must register with the MRA and obtain a tax account number. Companies registered with the CBRD are automatically registered with the MRA, but the entity must indicate which other taxes it is registering for (e.g., value added tax ("VAT") and employees tax).

	<ul style="list-style-type: none"> If an enterprise's turnover exceeds the VAT registration threshold (see the 'tax' section below) it should specifically apply for VAT registration.
<i>Contribution Sociale Généralisée ("CSG") and National Savings Fund ("NSF")</i>	<ul style="list-style-type: none"> Companies must register with the Ministry of Social Integration, Social Security and National Solidarity for the purpose of making social security contributions on behalf of their employees to the CSG (which replaced the National Pension Fund) and NSF (which replaced the Employees Welfare Fund) prior to registering with the MRA for employees' tax purposes.
<i>Human Resource Development Council ("HRDC") Training Levy</i>	<ul style="list-style-type: none"> An HRDC Training levy is levied as part of CSG and NSF contributions and requires no separate registration. Foreign national employees are not subject to this levy.
industry-specific licences	<ul style="list-style-type: none"> Industry-specific licences may also be required.
incentives	<ul style="list-style-type: none"> Incentives include: <ul style="list-style-type: none"> a Premium Investor Scheme which is aimed at promoting emerging sectors, pioneering industries and first movers, innovative technologies and industries, and such targeted economic activities as the minister may approve and allows companies investing at least MUR500-million and companies involved in the manufacture of pharmaceuticals, medical devices, and materials for renewable energy technologies to benefit from preferential tax treatment and facilities, grants, and exceptions in relation to land and buildings, infrastructure, labour requirements, and utilities as negotiated with the EDB; subject to certain substance requirements, an 80% exemption of <i>inter alia</i> foreign-sourced dividends, interest income from companies (excluding certain financial institutions), profits attributable to a foreign permanent establishment, income from FSC-approved collective investment schemes ("CIS") or closed-end funds ("CEF"), income from the leasing of certain assets, and income from Peer-to-Peer Lending platforms; a 95% exemption of interest income derived by CIS or CEF entities licensed or approved by the FSC; a four, five, eight, or 10-year tax holiday for certain categories of companies licensed by the FSC; a five-year tax holiday available to project developers and project financing institutions collaborating with the Mauritius Africa Fund for the development of infrastructure in Special Economic Zones and entities complying with certain conditions imposed by the EDB, as

	<p>well as income from the operation of an e-commerce platform or a Peer-to-Peer Lending platform;</p> <ul style="list-style-type: none"> an eight-year tax holiday for income derived from bio-farming projects; intellectual property assets developed in Mauritius; the manufacture of pharmaceutical products, medical devices and high-tech products; the exploitation and use of deep ocean water for providing air conditioning installations, facilities and services; sheltered farming schemes; inland aquaculture; the top 500 tertiary institutions worldwide operating in Mauritius; the manufacture of nutraceutical products; and companies engaged in the development of a marina; an eight-year tax holiday for small companies incorporated on or after 2 June 2015 and registered with SME Mauritius Ltd; deduction of expenditure on deep ocean water air conditioning from a company's gross income up to twice the amount of the expenditure incurred in that tax year. That deduction will be allowed for five consecutive tax years, starting from the year in which the expenditure is incurred; tax exemption for interest derived by individuals and companies from MRA-approved debentures or bonds issued by a company to finance renewable energy projects; a 10-year tax holiday for income derived by a person licensed under the Captive Insurance Act, 2015, or holder of a single or multiple Family Office Licence; a full deduction of capital expenditure on electronic, high precision or automated machinery or equipment incurred on or after 1 July 2020; a 25% deduction for expenses incurred from 1 July 2022 for manufacturers whose turnover exceeds MUR100-million, for acquiring locally manufactured products from small and medium-sized enterprises whose turnover does not exceed MUR100-million; and double tax deduction of expenditure on qualifying research and development activities directly associated with the current business in Mauritius incurred between 1 July 2017 and 30 June 2022.
exchange control regulation	<ul style="list-style-type: none"> Mauritius does not impose any exchange control regulations. There are no restrictions on the repatriation of capital gains, profits or dividends earned by foreign investors.
types of entities available for foreign investment	<ul style="list-style-type: none"> Company limited by guarantee; company limited by shares – public or private limited liability company, which may be licensed as a GB Company or an Authorised Company; company limited by shares and by guarantee; limited life company; general partnership (<i>société en nom collectif</i>, SNC); limited partnership (<i>société en commandite simple</i>, SCS); private foundation;

	<ul style="list-style-type: none"> société; trust; protected cell company; and registered branch of a foreign company.
private limited liability company	
minimum number of shareholders	<ul style="list-style-type: none"> A minimum of one shareholder is required and the maximum allowed is 50. There is generally no requirement for local shareholding.
minimum share capital	<ul style="list-style-type: none"> There are no minimum share capital requirements in Mauritius, except for industries subject to specific licensing such as banks, investment advisors, and insurance companies. In practice, the share capital depends on the size of the company and any shares created or issued must be shares of no-par value, unless exemption for the creation of shares with par value is granted by the CBRD.
directors	<ul style="list-style-type: none"> A private company must have a minimum of one director who must be ordinarily resident in Mauritius. A GB company must have at least two directors resident in Mauritius. A director of an Authorised Company may be a corporation.
company secretary	<ul style="list-style-type: none"> Every company, except Authorised Companies and Small Private Companies, must appoint a qualified company secretary. The company secretary may either be an individual or a firm, but the company secretary of a GB company must be a Management Company. An Authorised Company must have a Registered Agent.
auditor	<ul style="list-style-type: none"> Every company, other than Authorised Companies and Small Private Companies, must appoint an auditor who is: <ul style="list-style-type: none"> a member of the Institute of Chartered Accountants in England and Wales, Scotland, Ireland, or India; a member of the Association of Chartered Certified Accountants; a member of the South African Institute of Chartered Accountants; or a person who possesses equivalent qualifications to those of a member of any of the bodies specified above and is classified as an "approved auditor".
registered address	<ul style="list-style-type: none"> Every company must have a registered office in Mauritius to which all communications and notices may be addressed, and which must constitute the address for service of legal proceedings on the company. A company may have its registered address at the offices of its management company / registered agent, accountants, or lawyers.

shelf companies	<ul style="list-style-type: none"> There are no shelf companies available in Mauritius.
registration process	<ul style="list-style-type: none"> Companies are registered with the Registrar of Companies at the CBRD, and it takes approximately one week to complete registration once all the required documents have been submitted.
tax	
tax system	<ul style="list-style-type: none"> Mauritius has a residence-based tax system in terms of which residents are subject to tax on their worldwide income, whereas non-residents are subject to tax only on their Mauritius-sourced income.
corporate residence	<ul style="list-style-type: none"> A company is resident in Mauritius if it is incorporated in Mauritius or if its central management and control is exercised in Mauritius. Authorised Companies are deemed not to be tax resident in Mauritius and do not benefit from the provisions of any double tax agreements entered into between Mauritius and other countries.
corporate tax rate	<ul style="list-style-type: none"> Resident companies and permanent establishments of foreign companies are subject to corporate income tax at a rate of 15%. A reduced rate of 3% corporate tax rate is applicable on chargeable income derived: <ul style="list-style-type: none"> from the export of goods; by manufacturing companies engaged in medical, biotechnology or pharmaceutical sectors and holding an investment certificate issued by the EDB; and by a higher education institute set up in Mauritius and registered under the Higher Education Act. Banks are taxed at a rate of 5% on their chargeable income up to MUR1.5-billion and at a rate of 15% on their remaining chargeable income. Certain approved funds, charitable foundations, and associations are not subject to income tax. A Corporate Climate Responsibility (“CCR”) levy of 2% is applicable to a company’s chargeable income as from the year of assessment commencing on 1 July 2024. CCR applies to all companies with a turnover of at least MUR50-million.
capital gains tax	<ul style="list-style-type: none"> Mauritius does not tax capital gains.

withholding tax (“WHT”) rates	WHT rate		
	payment to	residents	non-residents*
	branch profits	N/A	N/A
	dividends	N/A	N/A
	interest	N/A	15% 0% (<i>inter alia</i> if paid by a GB company out of foreign-sourced income)
	royalties	10%	15% 0% (royalties paid from foreign-source income)
	management and technical service fees	3% (professional services) 5% (management services)	10%
*The withholding tax rate may be reduced in terms of a relevant double tax agreement.			
double tax agreements (“DTAs”)	<ul style="list-style-type: none"> DTAs are in force with Australia (partial), Bangladesh, Barbados, Belgium, Botswana, Cabo Verde, China, Croatia, Cyprus, Egypt, Estonia, Eswatini, France, Germany, Ghana, Guernsey, Hong Kong, India, Italy, Jersey, Kuwait, Lesotho, Luxembourg, Madagascar, Malaysia, Malta, Monaco, Mozambique, Namibia, Nepal, Oman, Pakistan, Qatar, Republic of the Congo, Rwanda, Seychelles, Singapore, South Africa, Sri Lanka, Sweden, Thailand, Tunisia, Uganda, the United Arab Emirates, the United Kingdom, and Zimbabwe. 		
losses	<ul style="list-style-type: none"> Ordinary losses may be carried forward for a period of five years. Losses attributable to an annual wear and tear allowance relating to capital expenditure incurred on or after 1 July 2006 may be carried forward indefinitely. 		
transfer pricing	<ul style="list-style-type: none"> In terms of Mauritius’ general anti-avoidance provisions, transactions between related persons must be entered into on an arm’s length basis. 		
limitations on interest deductibility	<ul style="list-style-type: none"> A deduction for interest payable to a non-resident may be disallowed if it is not subject to tax or if the interest is not likely to be paid in cash within a reasonable time. 		

employee taxes	<ul style="list-style-type: none"> The income tax rates applicable to resident individuals are: <table border="1"> <thead> <tr> <th>annual chargeable income (MUR)</th> <th>tax rate</th> </tr> </thead> <tbody> <tr> <td>up to 390 000</td> <td>0%</td> </tr> <tr> <td>390 001 – 430 000</td> <td>2%</td> </tr> <tr> <td>430 001 – 470 000</td> <td>4%</td> </tr> <tr> <td>470 001 – 530 000</td> <td>6%</td> </tr> <tr> <td>530 001 – 590 000</td> <td>8%</td> </tr> <tr> <td>590 001 – 890 000</td> <td>10%</td> </tr> <tr> <td>890 001 – 1 190 000</td> <td>12%</td> </tr> <tr> <td>1 190 001 – 1 490 000</td> <td>14%</td> </tr> <tr> <td>1 490 001 – 1 890 000</td> <td>16%</td> </tr> <tr> <td>1 890 001 – 2 390 000</td> <td>18%</td> </tr> <tr> <td>over 2 390 000</td> <td>20%</td> </tr> </tbody> </table>	annual chargeable income (MUR)	tax rate	up to 390 000	0%	390 001 – 430 000	2%	430 001 – 470 000	4%	470 001 – 530 000	6%	530 001 – 590 000	8%	590 001 – 890 000	10%	890 001 – 1 190 000	12%	1 190 001 – 1 490 000	14%	1 490 001 – 1 890 000	16%	1 890 001 – 2 390 000	18%	over 2 390 000	20%
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social security contributions	<ul style="list-style-type: none"> Both employers and employees are required to make monthly social security contributions to CSG and NSF. The employer contribution rates for private sector employees, calculated on monthly basic salary of each employee, are: <ul style="list-style-type: none"> CSG: <ul style="list-style-type: none"> 3% (employees earning a basic monthly salary not exceeding MUR50 000); and 6% (employees earning a basic monthly salary exceeding MUR50 000); NSF: 2.5% (with a maximum monthly contribution of MUR536); and Portable Retirement Gratuity Fund (PRGF): 4.5%. The employee contribution rates for private sector employees are: <ul style="list-style-type: none"> CSG: <ul style="list-style-type: none"> 1.5% (employees earning a basic monthly salary not exceeding MUR50 000); and 3% (employees earning a basic monthly salary exceeding MUR50 000); and NSF: 1% (limited to a maximum amount of MUR214 per month). 																								
payroll taxes	<ul style="list-style-type: none"> There are no payroll taxes in Mauritius, but employers are required to pay an HRDC Training levy at the rate of 1.5% of basic wages. Foreign national employees are not subject to this levy. Every employer who has benefited from an allowance under a wage assistance scheme (“WAS”) is liable to pay a COVID-19 levy in respect of the year of assessment commencing on 1 July 2020, 1 July 2021, or 1 July 2022 at the lower of the total amount paid under the WAS or 15% of chargeable income. 																								

stamp duty	<ul style="list-style-type: none"> Stamp duty at rates of between MUR25 and MUR1 000 is levied when registering, transcribing, inscribing, or erasing an inscription on any document. There is no transfer tax levied on shares, bonds, and other securities, other than in respect of entities holding immovable properties in Mauritius. Land transfer tax is payable by the transferor on the transfer of immovable property or shares in any company which owns any freehold or leasehold property, at the rate of 5% on the lower of the value of shares or the property. If an unlisted company owns real estate, the transfer of its shares is also subject to registration duty.
value added tax (“VAT”)	
<i>taxable supplies</i>	<ul style="list-style-type: none"> VAT is levied on the supply of goods and services in Mauritius and on the importation of goods and services.
<i>VAT rate</i>	<ul style="list-style-type: none"> 15%
<i>registration threshold</i>	<ul style="list-style-type: none"> A person who has an annual taxable turnover which exceeds or is likely to exceed MUR6-million must register for VAT purposes. Businesses whose turnover is below the registration threshold may apply for voluntary registration, provided any other registration requirements are met. A person engaged in any business or profession specified in the Tenth Schedule of the VAT Act (e.g., certain specified surveyors, accountants, architects etc.) must register for VAT irrespective of the turnover.
<i>reverse VAT on imported services</i>	<ul style="list-style-type: none"> Resident companies are required to account for output VAT in respect of imported services rendered by non-resident companies in terms of a reverse-charge mechanism. Provided that the recipient is using the services for making taxable supplies, such VAT may be claimed as an input credit.
trade marks	
international conventions, treaties, and arrangements	<ul style="list-style-type: none"> Berne Convention Paris Convention World Intellectual Property Organization Convention World Trade Organization / Trade-Related Aspects of Intellectual Property (TRIPS)
classification	<ul style="list-style-type: none"> The International Classification of Goods and Services (Nice Classification) applies. A single application may cover any number of classes of goods and/or services.

categories of trade marks	<ul style="list-style-type: none"> Provision is made for: <ul style="list-style-type: none"> ordinary trade marks (goods and service trade marks); collective trade marks; and trade mark names.
filing requirements	<ul style="list-style-type: none"> Name and address of applicant; soft copy of trade mark (if not a word mark); class(es) and list of goods and services; Power of Attorney, notarised and authenticated by an Apostille in terms of the Hague Convention, or legalised; and a certified priority document for priority application.
procedure	<ul style="list-style-type: none"> Applications are examined as to inherent registrability and conflict with prior existing registrations / applications.
oppositions	<ul style="list-style-type: none"> Opposition may be lodged within two months following the date of advertisement of the trade mark application. Extension of the opposition period is possible at the discretion of the Registrar.
duration and renewal	<ul style="list-style-type: none"> A trade mark registration is effective for an initial period of 10 years and, thereafter, renewable for further consecutive periods of 10 years.

ENS is a full-service law firm with significant experience and specialist expertise that spans all commercial areas of law, tax, forensics, and IP across Africa. For more information or assistance please contact:

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