

EXPATRIATE SERVICES

Invest, Work and Live in Mauritius,
an Iconic Destination in the Indian Ocean



MAURITIUS

FINANCE | MANAGEMENT | DEVELOPMENT



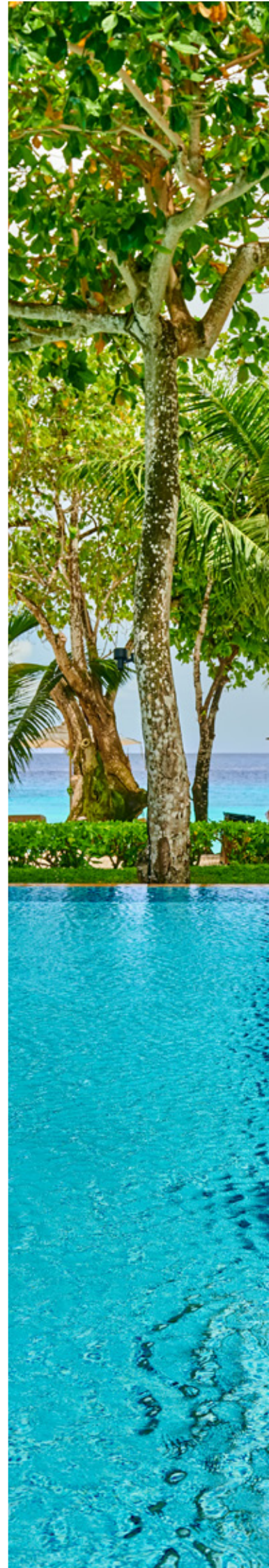
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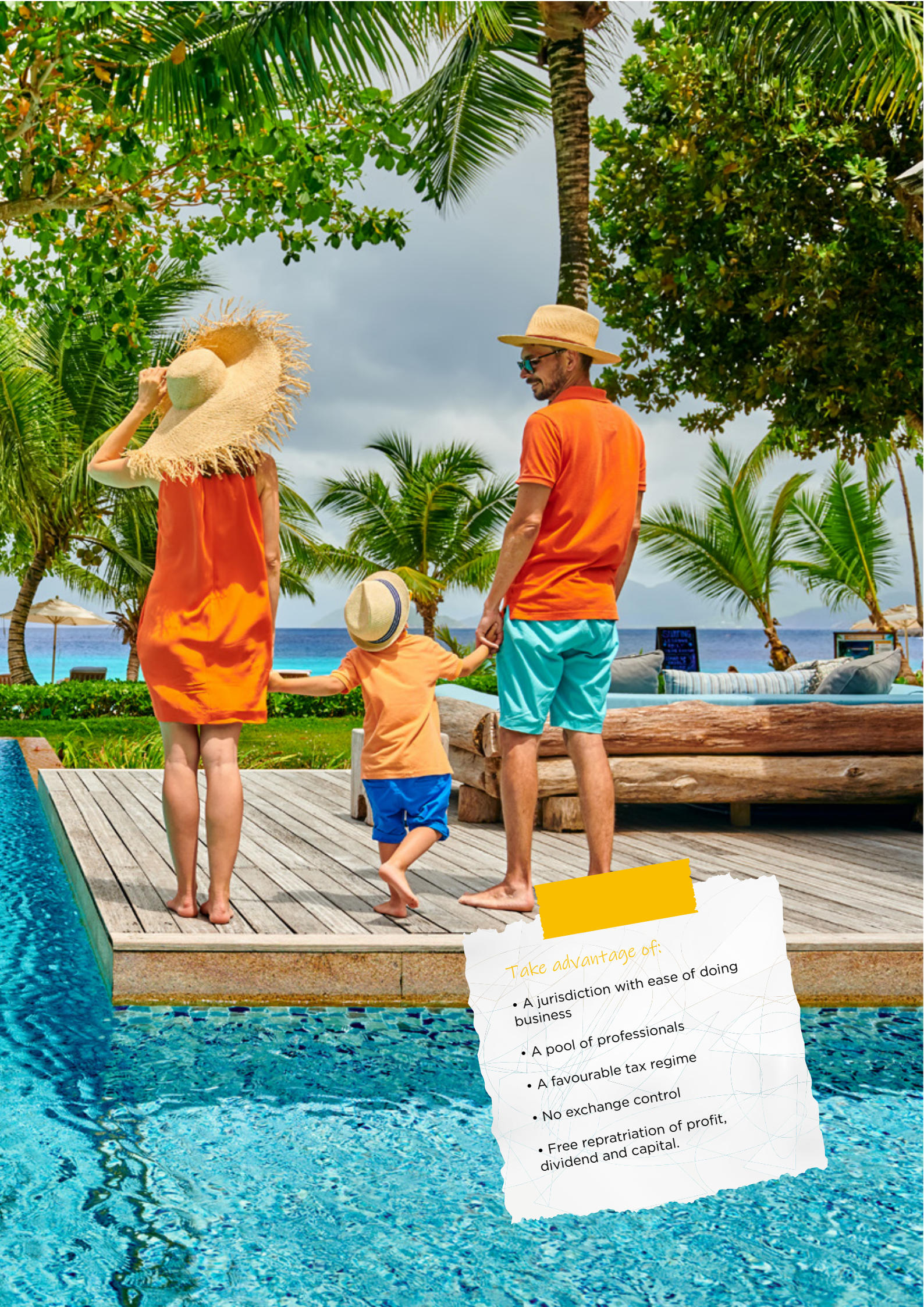
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Investment in Mauritius

Mauritius, a diversified, broad-based, knowledge and innovation driven economy offers to foreign investors multiple investment opportunities:

- A tax break of 8 years for new enterprises with Investment Certificate.
- 3% income tax on export of goods granted to companies with the Export Development Certificate.
- No tax on dividends paid by a non-resident to another non-resident.
- Money spent by premium Visa holder through use of foreign credit or debit cards will not be deemed to have been remitted to Mauritius.
- Exemption from filing a dividend return for Non-resident foreign limited partnerships.
- Foreigners can own 100% of their companies involved in domestic business.
- Flexibility of Professionals to invest in other business ventures without any shareholding restriction while exercising their profession.
- No business visa required when entering Mauritius to be eligible for an Occupation Permit.
- Incentives such as privilege access to hotels, golf courses and private medical institutions etc. to OP holders and retirees under the Privilege Club Scheme.
- Holders of a Residence Permit as Retired non-citizens can invest in other ventures without any shareholding restriction.
- 20 hours per week work permit and a 10-year renewable Young Professional Occupation Permit upon graduation for students enrolled in a recognized educational institution in Mauritius.
- Non-citizens who want to use Mauritius as a base for cross border and international business activities can avail the 'Global Business Company' or the 'Authorised Company'.





Take advantage of:

- A jurisdiction with ease of doing business
- A pool of professionals
- A favourable tax regime
- No exchange control
- Free repatriation of profit, dividend and capital.

Work and Live in Mauritius

Non-citizens and expatriates can live, work & invest in Mauritius along their families by securing one of the Permits categorized below, for a period of 10 years, renewable.

- Work permits for bulk foreign employees, staffs and executives. Eligibility of Foreign Carers and maids for a work permit

- Occupational Permit for

Investors Professionals Self employed

- Validity of OP as professional extended from 3 to 10 years. Flexibility to switch job without having to submit new application provided minimum criteria are met.

- Rs. 30,000 as monthly basic salary for an OP as professionals (with at least 3 years relevant work experience) in financial services (fund accounting and compliance only) for companies holding an FSC licence.

- A 10-year Family Occupation Permit for those contributing USD 250,000 to the COVID-19 Projects Development Fund.

- Residence Permit for those who wish to retire in Mauritius if aged over 50 years.

- Permit for dependents (parents, spouse, common law partners and children).

- Exemption from OP or Work Permit application for spouse of OP holders willing to invest or work in Mauritius. Waiver on maximum age limit of 24 years for dependent children.

- Possibility for holders of OP as self-employed to incorporate a one-man company and employ an administrative staff.

- Application for Mauritian citizenship.

- Application for Permanent Residence Permit.





Take advantage of:

- Pleasant tropical climate and a multicultural society
- Business-friendly environment
- Future-ready infrastructure with global connectivity



**Invest a minimum of USD 375,000
and secure a Permanent Residence
Permit**



Permanent Residence Permit (PRP)

The following Non-citizens and expatriates can now obtain Permanent Residence in Mauritius for a period of 20 years, renewable:

- An investor who invests at least USD 375,000 in a qualifying business activity is also eligible to apply for the 20-year permanent residence permit.
- Occupational Permit (“OP”) holders, who have held the permit for three consecutive years.
- Retired non-citizens who have lived in Mauritius for three consecutive years.
- 10-year Permanent Residence Permit automatically extended to 20 years.
- Flexibility to switch categories between investor, professional and retired for holders of PRP upon renewal of PRP.



Take advantage of:

- No capital gains tax
- No wealth tax
- No succession or Estate Tax

Access to Real Estate Development

PERSONAL RESIDENCES

Foreigners can acquire their personal residence in designated development schemes which include:

Property Development Schemes (PDS)

Smart City Scheme

Invest Hotel Scheme (IHS)

Apartment in a development having ground + 2 floors.

- Residence Permit and exemption from the requirement of an OP or work permit for buyer and dependents upon purchase or acquisition of an apartment for USD 375,000 or above.

- No limitation on number of days for holders of a premium travel visa to occupy their units under the Invest Hotel scheme.



Real Estate Business Development

- Business developers are welcome to invest in real estate and set up projects in the above- described schemes. Higher level development includes the setting up of smart cities.
- Exemption on Registration Duty and Land Transfer Tax for new enterprises with an Investment Certificate upon purchase of immovable property for business purposes.

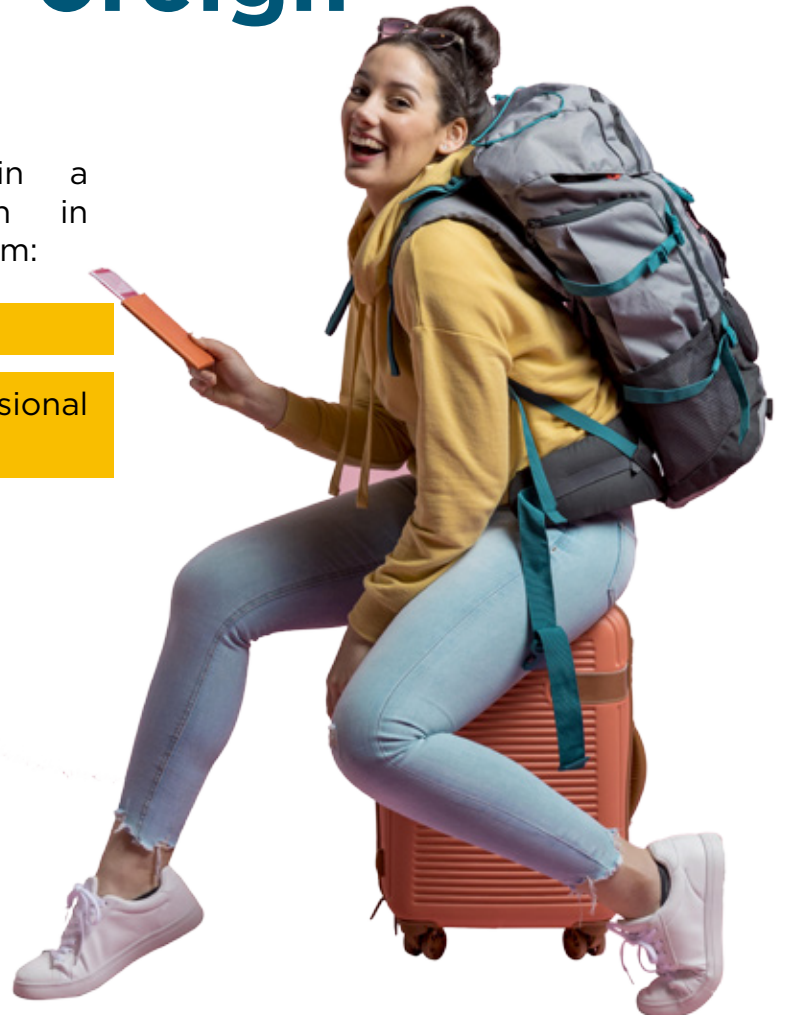


Welcoming Foreign Students

International students enrolled in a recognised educational institution in Mauritius will automatically benefit from:

A 20 hours per week work permit.

A 10-Year renewable Young Professional Occupation Permit upon graduation.



HLB MAURITIUS

HLB MAURITIUS is a leading conglomerate firm of Accountants and Consultants based in Mauritius and it offers a wide range of services to clients in Mauritius, in the Indian Ocean region and in Continental Africa. It specialises in Finance, Management and Development.

It is the member firm of HLB, the global network of independent accounting firms and business advisors, present in some 160 countries and employing together more than 27,000 staff and partners distributed in some 800 offices worldwide.

For further information and advice, please contact our lead Consultants below



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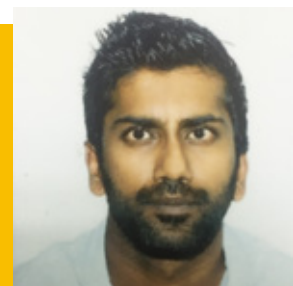
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TOGETHER WE MAKE IT HAPPEN



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