

Work, live or retire in Mauritius

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Why Mauritius?



Exceptional living & working environment

- World class residential and commercial properties
- Among the best in Africa for stability and medical care
- Multilingual human capital



Ease of Doing business

- Renowned financial hub for Africa and Asia
- Connectivity (flights and digital)
- Shared services centre of excellence
- Upcoming regional fintech hub



Legal and tax framework

- Favours the implementation of best international legal and compliance guidelines
- Harmonious tax rate at 15% for Corporate/VAT
- Progressive tax rates for individuals - 0% to 20%

How can you work and live from Mauritius?

The authorities have since 2020 simplified existing permits and related procedures, extended their validities and benefits to spouses to allow professionals to work and live on the island. There are several permits available through which you can obtain residency in Mauritius:

A. The Occupation Permit

The Occupation Permit is a combined work and residence permit which allow non-citizens to reside and work in Mauritius for a period of up to 10 years. This permit is only available to applicants who fall under one of four subcategories:

PROFESSIONAL:

- Salary scales reduced to MUR22,500*
- Maximum validity of 10 years
- Young professionals occupation permit
- Extended to all sectors and valid for 3 years

INVESTOR:

(i) Investment in new business:

- Shareholder and director of a company incorporated in Mauritius
- Valid for 10 years
- Minimum investment of USD50,000
- Renewing criteria of MUR4 Million as from 3rd year of registration

SELF-EMPLOYED:

- Working on his own in the services sector
- Valid for 10 years
- Minimum investment: USD35,000
- Renewing criteria of an annual business income of MUR800,000 as from 3rd year of registration

(ii) Acquisition/transfer of existing business:

- Shareholder and director of a company incorporated in Mauritius
- Valid for 10 years
- Net Asset Value of Minimum USD50,000
- Cumulative turnover of at least MUR 12 Million for 3 years
- Renewal criteria of a minimum of MUR4 Million (annual gross income) as from 3rd year of registration

*(amended in Financial Act 2024)

(iii) Innovation (R&D as core activities):

- Innovative project with at least a 20% R&D component, approved by EDB.
- Valid for 10 years

EXPERT OCCUPATION (3 YEARS) *

- Holder of a 3-year Expert Occupation Permit qualifies for Permanent Resident Permit
- Expert Occupation Permit for at least 3 years
- Monthly basic salary at least MUR150,000

EXPERT OCCUPATION (10 YEARS) *

- Introduction of a 10-year Expert Occupation Permit to attract foreign talents in Wealth Management, Family Office, Virtual Assets and Virtual Tokens
- Expert with 10 years experience
- Monthly basic salary of at least MUR50,000

When a non-citizen has been granted an Occupation Permit (OP) his dependents, are eligible to apply for a Residence Permit (RP). The spouse of an Occupation Permit holder does not need a permit to work in Mauritius. In case other dependents wish to work in Mauritius, they would need to apply for a Work Permit or Occupation Permit.

B. The Residence Permit

There are 2 main ways of getting a residence permit in Mauritius:

INVESTMENT IN REAL ESTATE

Start with a minimum investment of USD 375,000 in the property in one of the specific schemes that the Economic Development Board (EDB) permits, such as the Property Development Scheme (PDS), Real Estate Scheme (RES) or a Smart City or a Sustainable City Scheme. Getting a residence permit through property now automatically allows you to work in Mauritius without needing a separate occupation permit.

Non-citizens are also allowed to acquire apartment in condominium developments above ground +2 or for a minimum of MUR6 Million or its equivalent in any other convertible foreign currency. The residence permit is valid for as long as the non-citizen remains the owner of the residential property under the G+2 scheme.

Effective **December 13, 2024**, non-citizens purchasing properties will be required to pay **85% of the purchase price in MUR**, with the remaining 15% payable in either foreign currency or MUR.

For properties priced above **USD 750,000**, the first **USD 750,000 must be paid in MUR**, while the balance can be financed through a local loan, repayable in foreign currency.

RETIREMENT

1) Retired non-citizen

A non-citizen aged 50 or above, shall be eligible for residence permit for a period of 10 years with a minimum investment of USD18,000 yearly. (The eligible person should produce his bank statement showing sufficient funds and an undertaking to open a local bank account within 2 months.).

2) Senior Living Residence

A non-citizen aged 50 and above shall now be eligible for residence permit on acquisition of property under the PDS related projects to senior living in Mauritius. There is no minimum acquisition price, and the spouse or common law partner of the retiree will also be eligible for the residence permit under such time the property is no longer owned or occupied by the retiree.

C. The Permanent Residence Permit

How can you get Permanent Residence Permit ?

The holder of an Occupation Permit (excluding young professionals) or Residence Permit as a Retired non-citizen is eligible to apply for a 20-year **Permanent Residence Permit** provided specific conditions are met:

For Professionals, Investors or Self-employed: Hold an OP for at least 3 years and have a minimum annual gross income, salary or business income as defined by the EDB.

For Retired non-citizen: Hold a RP for at least 3 years with minimum transfer of USD54,000 or its equivalent in a freely convertible currency during the period of 3 year preceding the application.

Dependents of Permanent Residence Permit holders are eligible to apply for a Permanent Residence Permit too.

*(amended in Financial Act 2024)

D. Premium Travel Visa

Foreign nationals also have the option to come and work remotely from Mauritius for a period of up to 1 year, with an option to renew, by applying for a Premium Travel Visa.

How can DTOS accompany you in this journey?

We can assist you throughout your relocation process in Mauritius on the following points:

- I. Tax advisory and planning
- II. Application for the Residence Permit on your behalf with the local authorities
- III. Structuring your investment to set-up your business or acquire property
- IV. Structuring of Trusts and Foundations for succession planning
- V. Assistance for opening of individual/corporate bank accounts

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