



**EDB**

**BUDGET  
NEWSLETTER**  
2025 - 2026

**From Abyss to Prosperity:  
Rebuilding the bridge to the future**

# MESSAGE BY

## *Chairman*

Esteemed partners,

The Honourable Prime Minister and Minister of Finance, Dr. the Hon. Navinchandra Ramgoolam, G.C.S.K., F.R.C.P., has presented a visionary 2025-2026 Budget that arrives at a pivotal juncture in our nation's development. As we navigate a global landscape profoundly reshaped by technological disruption, climate imperatives and geopolitical realignments - where shifting economic alliances and emerging trade barriers are fundamentally redefining international commerce - this Budget serves as both our compass and our engine for progress.

This transformative Budget builds on the successes of our past initiatives, while charting a bold new trajectory. It is designed to navigate complex global headwinds, accelerate our economic transition, and fully leverage our national competitive advantages.

After a decade of consumption-led growth, Mauritius is now ready to transition to a more sophisticated economic model - one powered by productivity, innovation and strategic investment. The 2025-2026 Budget is more than a response to current challenges, it is a bold blueprint to:

- Future-proof our traditional economic pillars through digital transformation and innovation;
- Cultivate new growth engines in green industries and the knowledge economy;
- Position Mauritius for sustainable and innovative investment; and
- Empower our workforce to thrive in the global talent marketplace.

The comprehensive measures outlined from enhanced R&D to strategic infrastructure development will create an ecosystem where businesses can thrive amidst global uncertainty.



**Sanjay Bhunjun**

**Chairman**  
Economic Development Board

The Economic Development Board (EDB) is fully committed to transforming the 2025-2026 Budget's vision with respect to ease of doing business, investment, trade and business development into reality. Under the Board's leadership, we will achieve this by deploying sector-specific transition roadmaps, establishing an Investment Facilitation Task Force and launching new schemes as outlined in the Budget. We will drive execution through measurable initiatives and foster innovation via robust public-private collaboration and deliver transformative outcomes for all Mauritians. This is our moment to build an economy defined by resilience, opportunity, and shared prosperity.

As announced in the budget speech, to achieve this, the EDB will focus on:

- **Fostering Entrepreneurship and Growth** - with the support of all relevant stakeholders, the EDB will create an environment that fosters entrepreneurship and the growth of existing and new enterprises; this environment will attract talented people and investment from overseas, cultivate an open, diverse, flexible, and innovative workforce, and enable all Mauritian enterprises to thrive, regardless of their size or sector, whether trading locally or internationally.
- **Pursuing an FDI-led Export Growth Strategy** - the EDB will pursue an FDI-led export growth strategy. By working closely together, all ministries will create a holistic and supportive environment that attracts foreign investments, boosts exports, and drives sustainable economic growth; as a centralized, coordinated national economic marketing and promotion agency, the EDB will implement this strategy.

Government will also be Cultivating an Innovative Domestic Sector and Investing in People. The EDB will also foster an innovative, competitive, and entrepreneurial domestic - oriented enterprise (DOE) sector that competes on international markets. Furthermore, the Government will invest in our people and continue to reform our education and training system; our objective is to ensure that our people are equipped for the jobs of tomorrow and possess the skills to adapt to employment opportunities in a dynamic and changing world.

While the path ahead demands adaptability, our collective resolve has consistently proven equal to such challenges.

To our partners across industries: Your expertise and engagement will be vital as we operationalize these measures. I invite you to join us in this collective endeavour through our upcoming sector forums, policy working groups, and investment roundtables.

Together, we will build an economy that doesn't just grow, but transforms.

**Sanjay Bhunjun**

**Chairman**  
**Economic Development Board**

# FOREWORD BY

## *Chief Executive Officer*

Dear Partners and Stakeholders,

It is with a profound sense of purpose and renewed optimism that I address you in this special edition of the EDB Newsletter, following the presentation of the 2025-2026 National Budget - the first of the new government's mandate, by our Prime Minister and Minister of Finance, Dr the Hon. Navinchandra Ramgoolam, G.C.S.K., F.R.C.P.

This year's Budget marks a pivotal moment in our nation's journey. The Budget charts a new course, anchored on three pillars: Economic Renewal, a New Social Order, and Fiscal Consolidation - setting a clear path for economic transformation and social progress.

For the Economic Development Board, this Budget is both a call to action and a blueprint for transformation. The government's commitment to a New Economic Model - driven by research and innovation, transformative investments, updated trade strategies, and smart infrastructure - resonates deeply with our mission. We are particularly encouraged by the emphasis on unlocking innovation through the establishment of the National Research and Innovation Institute, the launch of the Innovative Mauritius Scheme, and the prioritization of artificial intelligence, digitalization, and open data initiatives.

The EDB is tasked with a central role in this national renewal. Our restructuring will ensure we are better positioned to promote investment across all sectors, streamline processes, and champion the "Innovative Mauritius" brand on the global stage. We will lead efforts to improve the ease of doing business, support export-driven growth, and facilitate private sector participation in public infrastructure projects.



**Mahen Abhimanu Kundasamy**

**Chief Executive Officer**  
Economic Development Board

This Budget also recognizes the importance of inclusivity – empowering women, supporting youth, engaging the diaspora, and supplementing our workforce with foreign talent where necessary. The new immigration policy and fast-track work permit system, to be managed by the EDB, will help address critical skills shortages and drive investment-led growth.

I invite you to explore this special edition of our newsletter, which highlights the most impactful budget measures and showcases how the EDB is working hand-in-hand with government, the private sector, and international partners to translate these ambitious policy measures into tangible outcomes – creating quality jobs, supporting sustainable industries, and building a resilient, future - ready Mauritius.

Thank you for your continued trust and collaboration.

**Mahen Abhimanu Kundasamy**

**Chief Executive Officer**  
**Economic Development Board**

# AGRO-INDUSTRY



**4.9%**  
GDP Contribution  
(2024)

**31,400**  
Direct Employment  
(2023)

**≈ 11,000**  
Number of  
Small Farmers

**30**  
Number of  
Corporate Farmers

**MUR 35.9 B**  
Value of Export  
(2024)

**MUR 507 M**  
FDI  
(2024)

## BUDGET MEASURES

### LAND USE AND AGRICULTURAL DEVELOPMENT

- Digital Twin Mauritius Project
  - Launch of a digital platform to optimise land use
  - Supports efficient planning for agriculture, development; and conservation
  - Aims to reduce environmental impact
- Expansion of Land Database at Landscape
  - The database will act as a digital marketplace for agricultural land
  - Focused on promoting food security by improving land accessibility and transparency
- New Land Repurposing Scheme
  - Owners of small agricultural plots will be exempted from the Land Conversion Permit
  - Exemption applies when the land is used for alternative strategic investment projects defined under the scheme

### EMBRACING INNOVATIVE AGRICULTURE TO ENHANCE FOOD SECURITY

- A Food Resilience Scheme will be introduced to promote controlled environment agriculture, including:
  - Vertical farming
  - Indoor climate-controlled agriculture
  - Modern seed and fertilizer production
- Rs 800 million will be allocated through various schemes and assistance programmes to support farmers, planters, and breeders
- Artificial Intelligence (AI) tools will be made available to small and medium food producers to improve efficiency and food sovereignty
- Seed subsidy for potato and onion planters reduced from 75% to 50%, with retail prices to align with recommendations from national crop committees

### SUPPORTING THE SUGAR SECTOR

- Sugarcane planters will be supported to ensure fair income
- For the 2025 sugarcane crop, planters producing up to 60 tonnes of sugar will receive a guaranteed revenue of Rs 35,000 per tonne, inclusive of bagasse and molasses

- CESS levy waiver ends on 30<sup>th</sup> June 2025; levy to apply from Crop 2025 onward
- Amendments to the Sugar Industry and Efficiency Act to:
  - Broaden the definition of "cultivation" to include food crops, fruits, and medicinal plants
  - Classify Rose Belle Sugar Estate Board as a specified entity for better land management
  - Enable sale of surplus ex-Sugar Camp land to NGOs
  - Waive land transfer tax and registration duty for sugar sector employees obtaining land under certain retirement schemes
  - Introduce guidelines to prevent the conversion of prime agricultural land

#### **ENHANCING BIODIVERSITY AND ENVIRONMENTAL CONSERVATION**

- Forest and Reserve Act to be amended to support afforestation under the Mauritius Biomass Initiative
- The Native Terrestrial Biodiversity and National Parks Act will be amended to impose a levy of USD 400 on each monkey exported:
  - USD 300 to be credited to the Consolidated Fund
  - USD 100 to the National Parks and Conservation Fund

#### **EMPOWERING SMALL FARMERS**

- Small Farmers Welfare Fund Act to be amended to:
  - Authorise the Fund to determine and collect fees
  - Automatically register past contributors as small farmers
- Food products benefiting from a zero-rated status under the VAT Act will include
  - fruit and vegetable purées for infants
  - canned vegetables such as tomatoes and mushroom
  - frozen packed vegetables such as potatoes, beans, spinach and mixed vegetables

#### **FOOD SECURITY**

- The groundwork to set up a Future Fund will be started with the aim to create wealth for future generations. The Fund will be used for developmental purposes including, amongst others, Food Security to lower dependence on imports and support domestic production

# OCEAN ECONOMY



**10.3%**

GDP contribution  
Ocean Economy  
Fishing - 0.65% (2024)  
Seafood - 1.4% (2024)

**5.9%**

Growth Rate  
(Agriculture, forestry  
& fishing) - 2024

**8,800**

Employment in  
the fisheries Sector (2023)

**37,362 tons**

Fish Production  
(2024)

**MUR 16,852 M**

Export value for fish  
and fish preparations

**MUR 29.35 B**

Bunker Sales  
Amount

## BUDGET MEASURES

- Organization of les 'Assise de l'Océan' with the objective of developing a Blueprint for the Ocean Economy focusing on 6 main priority sectors namely Sustainable Fisheries and Aquaculture, Ocean-Based Renewable Energy; Sustainable Ocean Tourism; Marine Transport and Trade; Research, Capacity Building and Innovation and Blue Finance
- Setting up of a future fund to support the development of the Blue Economy, by harnessing the resources of the sea in a responsible and sustained manner and to reverse the declining trend of manufacturing
- Provision of support to fishers with respect to
  - free first-aid kit
  - navigational aids, mooring aids and solar lights at all the jetties throughout the island
  - the construction of 3 more fish sheds
- With a view to managing the number of fishers, prevent overfishing and ensure sustainability of resources, it will be mandatory for fishers aged 65 and above to return their fisher cards against a compensation of Rs 200,000
- To further promote the initiative of gradual phasing out of net fishing to promote sustainable fishing and protect the marine ecosystems, it will be mandatory for fishers engaged in net fishing to surrender their fisher cards in exchange of a compensation of Rs 200,000 for individuals and Rs 300,000 for Cooperative Societies
- Amendment of the Fisheries Act to:
  - provide for the owners of a grounded vessel to remove wrecks
  - require a person to hold a valid authorisation permit for
    - import, possession, culture, sale or export of any genetically modified aquatic organism; and
    - usage of any genetically modified aquatic organism in aquaculture or related activity
  - require an importer to produce a valid Health Certificate issued for the exporting country or country of origin for importation of fish and fish products
  - provide that the importer of any live fish adheres to the Conditions of Import of Live Ornamental fish

- provide for an importer of ornamental fish to maintain a record of dead fish during the quarantine period and dispose of these dead fish
- include definition of Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
- require a person to hold a CITES certificate for the export, re-export or transshipment of any prescribed CITES species
- provide for a fixed penalty of Rs 10,000 for importation of fish without a valid Veterinary Health Certificate
- extend the fixed penalty for offences in relation to prohibition to fish, store, land, sell, possess or do illegal activity with specific species of fish as follows:
  - Rs 10,000 for semi-industrial fishing vessels; and
  - Rs 25,000 for industrial fishing vessels
- harmonise the powers of fisheries officers across the fisheries protection cadre
- clarify reporting requirements to the Fisheries Monitoring Centre
- increase reporting frequency on the Vessel Monitoring System by fishing vessels for enhanced monitoring, control and surveillance
- clarify that all data received by the electronic reporting system will be vested to the Government
- provide for bycatch fish to be declared as a controlled product
- provide for establishment of Voluntary Marine Conservation Areas

## PORT DEVELOPMENT

- The Mauritius Ports Authority will invest approximately Rs 5.4 billion to expand the cruise jetty, construct a small jetty for bunker barge, acquire tugs and expand the Mauritius Container Terminal
- The Cargo Handling Corporation is undergoing a major overhaul to ensure that Mauritius reclaims its reputation as one of the most efficient ports in the Indian Ocean region

# ENERGY



**1.3%**

GDP Contribution  
(2024)

**880.5 MW**

Installed capacity  
(2023)

**3.4%**

Growth Rate  
(2024)

**793.2 MW**

Effective Capacity  
(2023)

**MUR 352 M**

FDI in Energy Sector  
(2024)

**MUR 1.06 B**

Total investment in  
Renewable Energy

## BUDGET MEASURES

### RENEWABLE ENERGY, ENERGY EFFICIENCY & ELECTRIC MOBILITY

- Some Rs 30 billion of private sector investment is planned over the next three years in the renewable energy sector, mainly in solar energy and biomass projects. Investment in these projects are being accelerated
- As from 01<sup>st</sup> July 2025, the cost related to the remuneration of bagasse purchased for the production of electricity, under the National Biomass Framework, will be borne by the Central Electricity Board
- Minimum Energy Efficiency Requirements will be introduced to ensure that buildings are designed, constructed and operated in a manner that minimises energy consumption. Consequently, dependence on imported fossil fuels will be reduced, and the overall energy demand will be lowered
- Ocean-Based Renewable Energy has been identified as a developmental pillar of the Ocean Economy
- 105 new electric buses of the National Transport Corporation will be operational by January 2026

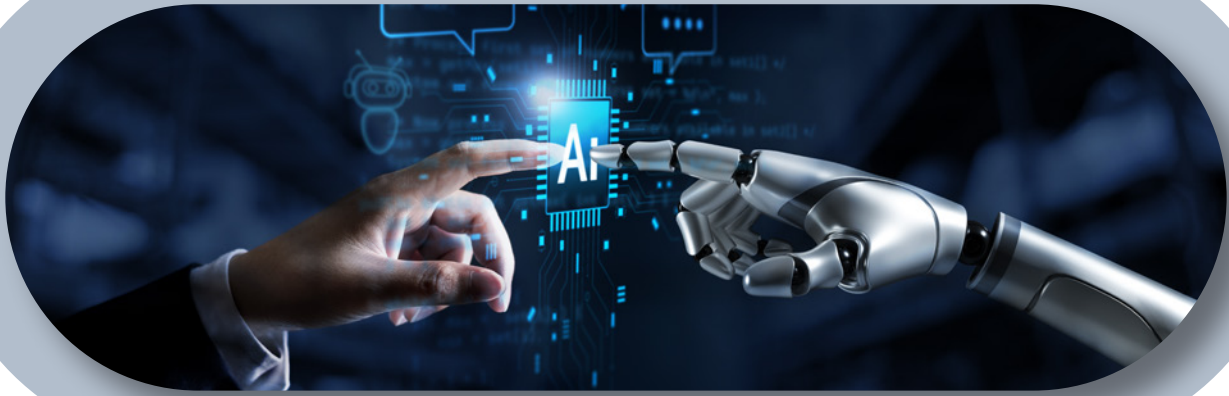
### CLIMATE CHANGE

- Clean Energy, Climate Change Adaptation and Mitigation to lower imports of fossil fuel and CO<sub>2</sub> emission has been earmarked as one of the pillars that will benefit from the Future fund
- A Climate Finance Unit will be set up at the Ministry of Finance to better mobilise and manage climate finance for adaptation, mitigation and resilience

### WASTE TO WEALTH

- Introduction of a "Waste to Wealth" strategy to support the national energy and sustainability strategy through four mechanisms namely:
  1. Reforming the Waste Management System
  2. Building Waste Transformation Processing Capacity
  3. Enabling Circular Investment; and
  4. Driving cultural and educational transformation
- Introduction of a "Waste-to-Wealth" Investment Scheme to promote waste to compost, waste to energy and re-use of metal scrap, amongst others

## ICT/INNOVATION



**5.6%**  
GDP Contribution

**975**  
Number of  
ICT Companies

**3.9%**  
Growth Rate

**34,500**  
Direct Employment

**MUR 7.9 B**  
Export of Services

**MUR 192 M**  
FDI

### BUDGET MEASURES

#### UNLOCKING INNOVATION WITH R&D AND ARTIFICIAL INTELLIGENCE

- Setting up of a new National Research and Innovation Institute (NRII) under the Ministry of Tertiary Education, Science and Research to support both public and private sectors, while streamlining existing public research institutions for greater effectiveness
- Allocation of Rs 200 million to the various Ministries to finance research that results in policy innovation
- Government will require all parastatal organisations and State-Owned Enterprises to come up with an R&D and innovation plan that conforms with the vision of Innovative Mauritius
- Setting up of a High-Level Steering Committee on the Government Programme at the Prime Minister's Office to monitor progress on the Innovative Mauritius mission
- Implementation of the ICT blueprint developed by the Ministry of Information, Technology, Communication will be fast-tracked
- Extra funding to Statistics Mauritius to foster data-driven innovation and build capacity for implementing open data and big data
- Rs 70 million will be earmarked for the setting up of a Tier IV Government Data Centre for disaster recovery
- Amendment of the Data Protection Act to meet EU requirements
- The Cybersecurity and Cybercrime Act will be aligned with international standards
- Setting up of a Cyber Security Operation Centre based on the UK model
- The protection of creators' and inventors' legal rights to their ideas will be strengthened and internationalised
- Introduction of a package of incentives that include eligibility to a new Premium Investment Certificate, fast-track permits and easy access to infrastructure to attract foreign research laboratories to Mauritius
- Launching of new fiscal incentives through a new Innovative Mauritius Scheme to promote R & D and innovation
- Setting up of an AI Innovation Start-Up Programme which will be spearheaded by the Ministry of ITCI
- Setting up of a dedicated AI Unit at the level of Ministry of ITCI to accelerate the transition to a digitally advanced economy

- An AI-driven culture will be fostered, with the Government leading by equipping all ministries with AI tools to enhance policy making and services. Rs 25 million will be allocated to kick-start a Public Sector AI Programme
- Start-Ups and MSMEs will be able to claim tax deduction on their investments in AI technologies up to an amount of Rs 150,000
- Implementation of National AI Policy Guidelines in schools. An AI Proficiency Programme for educators and students will be launched and AI will be rendered as a mandatory module in all public higher education curricula
- Setting up of a National Digital Transformation Steering Committee at the Ministry of Information Technology, Communication and Innovation to oversee and guide the implementation of the Digital Transformation Blueprint (2025-2029)
- Qualifying small business or service provider with annual turnover not exceeding Rs 10 million will be granted an investment tax credit of 5% over 3 years (i.e., 15% in total) on the cost of acquisition of new equipment not exceeding Rs 500,000 in a year
- Small and medium company (i.e. having annual turnover not exceeding Rs 100 million) will, as from 01st July 2025 benefit from: double deduction of expenditure on acquisition of patents and franchises; double deduction of expenditure on acquisition of specialised software and systems
- Specified digital or electronic services provided by foreign suppliers will be subject to VAT with effect from 01st January 2026
- Employment in the gig and digital platform economy will be encouraged

# EDUCATION



**4.4%**

GDP Contribution  
(2024)

**25,769**

Direct Employment  
(2024)

**4316**

International Student  
(active students)  
(2024)

**MUR 23 M**

Foreign Direct Investment  
(2024)

**34**

Private Tertiary  
Educational Institutions

**1,335**

818 Pre-primary Schools  
342 Primary Schools  
175 Secondary Schools

## BUDGET MEASURES

- Development of a marketing strategy of the "Study Mauritius" brand to make Mauritius an education hub
- Doubling the number of foreign students in Mauritius within the next three years
- Construction of a Hall of Residence at Réduit to accommodate international and local students
- Amendment in the Higher Education Act to allow for the recognition of micro-credentials by the Higher Education Commission
- Review of the Free Tertiary Education Scheme to cover only full-time students as from academic year 2025-2026
- Duration of Occupation Permit for young professionals will be reduced from 3 years to 2 years
- Setting up a new National Research and Innovation Institute (NRII) under the Ministry of Tertiary Education, Science and Research to support both public and private sectors, while streamlining existing public research institutions for greater effectiveness
- Launching of an AI Proficiency Programme for educators and students and making AI a mandatory module in all public higher education curricula
- Development of a Technical and Vocational Education and Training (TVET) Strategy to address the issue of skills mismatch; integration of TVET in the mainstream education; and ensuring that training programmes being offered meet the requirements of the industry
- Setting up of a Quality Assurance Unit for both the pre-primary and primary education sectors
- Establishment of a National Education Council and a National Curriculum Advisory Board to advise Government on quality improvement for pre-primary, primary and secondary education

## MANUFACTURING & EXPORTS



**12.9 %**  
GDP Contribution

**89,800**  
Employment in manufacturing  
(2023)

**440**  
Number of  
large enterprises  
(2023)

**51,360**  
Employment in large enterprises  
(2023)

**MUR 60.5 B**  
Value of domestic exports  
(2024)

**MUR 110.3 B**  
Value of total exports  
(2024)

### BUDGET MEASURES

- An Industrial Policy Coordination Committee will be established to oversee and guide the implementation of productivity-enhancing strategies, with a specific focus on raising capital productivity in the manufacturing sector
- A new “En Route Vers l’International” scheme will be launched in the form of a matching grant to help companies structure their export strategy
- The Trade Promotion and Marketing Scheme, Freight Rebate Scheme and Export Credit Guarantee Insurance Scheme which provide assistance to exporters will be phased out over the next 2 years
- The sea freight rebate scheme for the transport of goods from Mauritius to Rodrigues will be maintained

# SMALL AND MEDIUM-SIZED ENTERPRISES



**47.1%**  
Share of MSMEs in  
Total Employment (2022)

**34.4%**  
GDP Contribution  
(2022)

**5.7%**  
Contribution of MSMEs in  
total domestic exports  
(2022)

**257,787**  
Employment in MSMEs  
(2022)

## BUDGET MEASURES

### SUSTAINING SME PRODUCTIVITY AND COMPETITIVENESS

- Startups and MSMEs will benefit from a tax deduction of up to Rs 150,000 on investments in AI technologies
- To promote SME participation in public procurement:
  - Public contracts for works valued between Rs 30 million and Rs 50 million will be reserved for Medium Enterprises
  - The threshold for SMEs to benefit from a 30% margin of preference in public works contracts will be raised from Rs 30 million to Rs 50 million
- The 4-year income tax holiday granted to SMEs converting from sole traders or partnerships into companies will be discontinued for those involved in:
  - Professional services
  - Tourism operations
  - Training institutions
- From 1st July 2025, the following double or triple tax deductions will be restricted to SMEs with annual turnover not exceeding Rs 100 million:
  - Double deduction on:
    - Emoluments and training costs for employees in Rodrigues and women employed under the Prime à l'Emploi Scheme
    - Expenditure on setting up a crèche or Child Day Care Centre
    - Acquisition of patents and franchises
    - Acquisition of specialised software and systems
    - Financing, sponsorship, marketing or distribution costs of a film
  - 150% deduction on filing fees for arbitration applications to recognised institutions in Mauritius
  - Triple deduction, up to Rs 1 million, for donations to NGOs or charitable institutions involved in specified activities
- A qualifying small business or service provider with annual turnover not exceeding Rs 10 million will be granted an investment tax credit of 5% per year over 3 years (i.e., 15% total) on the acquisition of new equipment not exceeding Rs 500,000 annually, for investments made between 01 July 2025 and 30 June 2030. The tax credit excludes motor vehicles and any unrelieved credit may be carried forward for 5 years

# WOMEN EMPOWERMENT



## BUDGET MEASURES

- Flexible and hybrid employment models will be encouraged to create job opportunities that better accommodate women's needs
- The Workers' Rights (Working from Home) Regulations 2020 will be replaced by the Workers' Rights (Flexible Work Arrangement) Regulations to enhance job market accessibility, particularly for women
- The grace period for repayments for all DBM loans under the Women Entrepreneur Loan Scheme, will be extended from 12 months to 18 months, and the maximum credit limit will be increased from Rs 500,000 to Rs 1.2 million
- Women entrepreneurs will benefit from access to mentorship programs, marketing support, and networking opportunities
- Women's participation in the gig and digital platform economy will be encouraged to foster greater economic inclusion
- Policies will be introduced to support young people and women through the establishment of an equity fund aimed at facilitating access to finance and promoting entrepreneurship

## CREATIVE & SPORTS



**2.7%**

GDP Contribution  
(2024)

**10,000**

Jobs

**5,997**

Members  
(Registered Creatives)

**500**

Artists

**155**

Film productions

**MUR 5.12 B**

Film Rebate  
Scheme Impact

### BUDGET MEASURES

#### CREATIVE

- Creation of a "Waste-to-Wealth" Investment Scheme to promote creative waste to art projects
- Setting Up of a "National Open Arts Commission" to advise on a comprehensive policy on arts and culture
- Streamlining of administrative procedures for the holding of festivals and concerts
- Introduction of Art Trading as a new export activity, positioning it as an asset class for investment by international ultra-high-net-worth individuals. The EDB will help to create facilities in the freeport for the trading of international art works
- The double deduction of expenditure on financing, sponsorship, marketing or distribution costs of a film will be granted only to a small and medium company (i.e. having an annual turnover not exceeding Rs 100 million)
- Closure of the National Arts Fund

#### SPORTS

- Setting- up of seven sports academies
- Investments will be made in sports, physical, and recreational activities
- A feasibility study on the construction of a rally circuit for young rally enthusiasts will be conducted

# TOURISM & HOSPITALITY



**8.5%**  
GDP Contribution

**MUR 7,050 M**  
Private Sector Investment

**MUR 1,290 M**  
FDI  
(Real Estate)

**MUR 93,574 M**  
Tourism Earnings

**110**  
No. of Hotels  
(operational)

**1,382,177**  
No. of Tourists

## BUDGET MEASURES

- Introduction of an "e-gate" at the airport to facilitate the arrival of tourists
- A blueprint focusing on quality and value-added tourism, destination branding and marketing, and environment friendly tourism growth will be worked out
- The Tourist Accommodation Certificate and the Tourist Enterprise Licence will be for a period of 3 years instead of 1 year
- A Tourist Fee of Euro 3 per tourist per night will be introduced in designated tourist accommodation establishments

# CONSTRUCTION & REAL ESTATE



**10.7%**  
GDP Contribution

**13.3%**  
Growth Rate  
(construction)

**2.0%**  
Growth Rate  
(Real Estate)

**MUR 6,429 M | MUR 59,163 M**  
(Construction) (Real Estate)  
Private Sector Investment

**15,400**  
Direct Employment

**MUR 23,974 M**  
FDI  
(Real Estate)

## BUDGET MEASURES

- Launching of a Land Repurposing Scheme to optimise the productivity of land

## SMART CITY SCHEME

### PROJECTS AFTER 05 JUNE 2025

- The fiscal incentives will be waived for projects issued with a Smart City Certificate or a Smart City Developer Certificate after 05<sup>th</sup> June 2025, except for a project relating to:
  - the construction of a public transport station or terminal; or
  - the National Regeneration Programme
- Projects issued with a Smart City Certificate or Smart City Developer Certificate after 05<sup>th</sup> June 2025, will be required to incorporate sustainability features in their development, as will be specified in guidelines issued by the EDB

### PROJECTS BEFORE 05 JUNE 2025

- Projects will continue to benefit, in respect of components for which a BLUP has been issued and where construction has started before 05<sup>th</sup> June 2025, from:
  - recovery of VAT paid on buildings, capital goods and construction of public roads; and
  - income tax holiday on income derived from real estate activities within the Smart City

- No further exemption from:
  - land conversion tax under the Scheme; and
  - customs duty on import on furniture and machinery and materials for construction of buildings
- Registration duty payable by a non-citizen acquiring a residential property under the schemes IRS, RES, PDS, SCS and IHS and Apartment G+2 will be increased from 5% to 10%
- A non-citizen selling a residential property which was originally acquired under IRS, RES, PDS, SCS and IHS and Apartment G+2, will be liable to pay land transfer tax of 10% of the value of the property or 30% on the gain realised on the resale of the property, whichever is higher. The gain will be computed as the difference between the resale value and the value at time of acquisition
- Land Transfer Tax payable by a promoter selling a residential unit under IRS, RES, PDS, SCS and IHS and Apartment G+2 will be increased from 5% to 10%
- The VAT Refund Scheme on the construction of a residential building or the purchase of a residential apartment or house from a property developer will apply until 30<sup>th</sup> June 2025

## BUDGET MEASURES

- No disposal or acquisition of an apartment in a building of at least 2 floors above ground floor which has been constructed on State Land or Pas Géométriques by a non-citizen or a person not resident in Mauritius
- The USD 500,000 scheme introduced in 2023, which allows non-citizens to acquire residential properties outside approved schemes will be discontinued
- The provision relating to the powers of the Minister, responsible for the subject of internal affairs, to approve an acquisition of immovable property by a non-citizen after the deed of transfer has been registered will be removed. Consequential amendments will be made to the Registration Duty Act, the Companies Act and other relevant legislations to ensure such situations do not occur
- Real Estate Agent Authority Act will be amended to provide for revenue accruing to the Real Estate Agent Authority to be remitted into the Consolidated Fund
- Use of secured electronic signatures to be accepted for registration and transcription purposes
- The following schemes under the Registration Duty Act ending on 30 June will not be renewed:
  - Home Ownership Scheme; and
  - Home Loan Payment Scheme
- Transfer of property
  - Land transfer tax will be levied at the rate of 5% on the aggregate value of all properties where in a deed relating to the transfer of both movable and immovable property, a valuation of each item of the movable property has not been made; and
  - The exemption from land duties and taxes granted on the transfer of land as equity investment in a company will only be allowed if ordinary shares of at least the value of the land are held in the company by the transferor
  - A fixed duty will only be levied on the addition of an immovable property to a trust property if it is being transferred from the settlor or a beneficiary of the trust. Where such transfer is made by a third party, the standard rate of registration duty of 5% will be leviable

- The exemption from land duties and taxes granted on the transfer of land as equity investment in a company will only be allowed if ordinary shares of at least the value of the land are held in the company by the transferor
- Companies engaged in Real Estate Activities will be subject to an Alternative Minimum Tax

## INFRASTRUCTURE

- Implementation of the Digital Twin Mauritius Project to optimise land use, reduce environmental impact, and support efficient planning for agriculture, development, and conservation
- Implementation of the Motorway M4 project in two phases. Phase 1 will connect Forbach to Pont Blanc and Phase 2 will extend the motorway to Bel Air
- Provide for the Ring Road Phase 2 project, around 200m before the end of the Ring Road Phase 1, crossing Quoin Bluff mountain and Moneron Hill through two tunnels and connect to the end of Boulevard Victoria at Vallee Pitot. Ring Road Phase 2 also connects to Tranquebar through a grade Separated junction
- Investment in water infrastructure such as replacement of water pipes, upgrading and rehabilitation of water treatment plants and new service reservoirs. Other infrastructure developments spanning over the next five years include housing, transport, wastewater, solid waste, land drainage and electricity

# HEALTHCARE & BIOTECHNOLOGY



**4.8 %**  
GDP Contribution  
(2024)

**MUR 11 M**  
FDI  
(2024)

**26**  
Private Clinics/hospital

**67**  
Private Health  
tests laboratories

**5**  
Contract Research  
Organisations

**4887**  
(3715 Public)  
Total no. of beds

## BUDGET MEASURES

- The Public Health Act, which dates back to 1925, will be reviewed
- Introduction of a 'Path to Remission Programme' for diabetic and prediabetic patients, which will reach around 450,000 people
- Government will proactively seek the participation of foreign experts to better manage cancer and cardiovascular diseases in Mauritius
- Government will set up a National Health Quality Commission to secure strong and effective quality control
- Digital health solutions, including electronic health records, telemedicine, and e-prescriptions will be implemented to improve efficiency and access
- Government will invest in the Sterile Insect Technique (SIT) production facility to manage mosquito borne diseases
- Clinical trials for cardiac and cancer patients will be introduced to enable access to cutting-edge and precision medicines

# FINANCIAL SERVICES



**13.4%**  
GDP Contribution  
(2024)

**USD 131 B**  
Asset under Management

**20,431**  
Direct Employment  
(2024)

**13,394**  
Live GBCs  
(as at end of Jan 2025)

**Inward**    **Outward**  
**USD 367 B** | **USD 348 B**  
Investment Flows through GBCs  
(2024)

**MUR 974 M**  
FDI  
\*Excluding FALS adj  
(2024)

## BUDGET MEASURES

### EMBRACING CHANGE FOR A DYNAMIC AND INNOVATIVE FINANCIAL SERVICES AND BANKING SECTOR

- Government will balance fiscal consolidation with the need to shore up investment and economic growth, protect the most vulnerable and address emerging challenges like demographic transition, climate change and disruptive technology such as Artificial Intelligence and blockchain
- Government will request for the conduct of a Financial Sector Assessment Programme (FSAP) jointly by the IMF and the World Bank
- Government will invest in a wide range of skills development including advanced AML/CFT training
- The Financial Services Commission will deploy a unified e-licensing platform integrated with the centralised KYC repository and "Known to the Commission" features

### BANKING SECTOR

- The Bank of Mauritius is launching bullion banking as a major new activity that will stimulate investment, employment creation and economic growth
- The Bank of Mauritius Act and Banking Act will be reviewed to further increase its independence

- The Bank of Mauritius will implement an effective resolution regime to ensure orderly resolution of a failed bank
- A new Electronic Trade Documents Bill will give legal recognition to digital bills of exchange and trade instruments, enabling fully digital trade finance and reinforcing the status of Mauritius as a modern regional trade hub
- Relevant legislations will be amended to allow for documents using secured electronic signatures to be accepted for registration and transcription purposes

### WEALTH MANAGEMENT

- The Government is streamlining licensing for wealth management and family offices to better serve high-net-worth clients and establish Mauritius as a key gateway for investment into Africa

### DATA PROTECTION

- The Data Protection Act will be aligned to EU Standards

### PARTIAL EXEMPTION REGIME

- A Virtual Asset Service Provider licensed by the FSC under the Virtual Asset and Initial Token Offering Services Act 2021, engaged in the exchange, transfer, safekeeping, and administration of virtual assets will be allowed to claim partial exemption of 80% on income derived from such activities,

## BUDGET MEASURES

subject to compliance with substance requirements

- The relevant activity of the company generating the income has to satisfy the conditions related to substance requirements to enable it to benefit from the partial exemption in respect of that income
- A bank will not be eligible to claim partial exemption on foreign source dividend

### ALTERNATIVE MINIMUM TAX ON COMPANIES OPERATING IN SPECIFIED SECTORS

- An "Alternative Minimum Tax" (AMT) will be introduced on companies operating in certain sectors including insurance companies and companies engaged in financial intermediation activities
- The AMT will not be applicable to:
  - companies holding a Global Business Licence; and
  - companies exempt from payment of income tax or which have been granted tax holidays
- If the total tax payable by such a company as computed under the Income Tax Act, after availing of all eligible deductions but before deduction for tax credits, is less than 10% of its book profits, the company will be required to pay 10% of its book profits instead of normal tax
- The book profits that will be used for the computation of AMT will be adjusted for capital gains or losses and dividends received from resident companies
- Companies will not be allowed to offset any tax credits such as the foreign tax credit against the AMT payable

### QUALIFIED DOMESTIC MINIMUM TOP-UP TAX (QDMTT)

- Qualified Domestic Minimum Top-Up Tax will be imposed on a resident parent or subsidiary of a large Multinational Enterprise to raise their effective tax rate to 15 percent on income derived as from 01<sup>st</sup> July 2025. Appropriate measures will also be introduced to retain the competitiveness of the Mauritius International Financial Services Sector

## WORK & LIVE



187

RP Retired  
non-citizens

263

OP Investor

12,843

No. of active OP/RP

462

OP Self-Employed

4408

OP Professional

## BUDGET MEASURES

### OCCUPATION PERMIT

- Professionals: The salary threshold and eligibility criteria for Occupation Permits for Professionals will be reviewed and two categories of Occupation Permits will be introduced with a view to attracting highly qualified professionals. The duration of the Occupation Permit will depend on the category
- Investors: The criteria for Occupation Permit for Investors will be reviewed and will be based on initial investment and specified turnover to attract higher-value investors and ensure sustained economic contribution. The duration of the Occupation Permit will be reduced from 10 years to 5 years with a possibility for renewal
- Self Employed: The criteria for investment and business income for the Self-Employed category will be reviewed and will be based on initial investment, specified turnover and proof of local client engagement. The duration of the Occupation Permit will be reduced from 10 years to 5 years with a possibility for renewal
- Young Professionals: Students having completed at least an Undergraduate Programme or its equivalent in a University in Mauritius will be eligible to apply for a Young Professional Occupation Permit valid for a period of 2 years. Thereafter, a holder

of Young Professional Occupation Permit will be able to apply for an Occupation Permit under the Professional category

### RESIDENCE PERMIT

- The criteria for retired non-citizens will be reviewed. Permit holders will be required to show evidence of transfer of funds of at least USD 2,000 in a local bank within 60 days of issuance of permits. Thereafter, retired non-citizens will be required to transfer USD 2,000 per month or USD 24,000 annually
- Retired non-citizens will be required to spend a minimum of 180 days in Mauritius in a calendar year
- Retired Non-Citizens will not be allowed to be in gainful employment or to engage in any business activity
- The duration of the retired non-citizen Residence Permits will be reviewed from 10 to 5 years with a possibility of renewal

### DEPENDENTS

- Occupation and Residence permit holders will be eligible to apply for a dependent permit for children aged up to 24 years

### PERMANENT RESIDENCE PERMIT

- The eligibility criteria for Permanent Residence Permits will be reviewed

## BUDGET MEASURES

### WORK PERMIT

- A simplified rules-based work permit system will be introduced to fast-track applications
- The Lodging Accommodation Framework will be revamped to make it easier for employers to recruit foreign workers
- An annual non-refundable fee per expatriate worker would be introduced. Companies will no longer be required to make a deposit or provide a bank guarantee in connection with the maintenance, support or removal of expatriate workers
- A combined work and residence permit bearing a Unique Identification Number will be issued to a foreign non-citizen

### DIASPORA

- A new scheme will be introduced to facilitate members of the diaspora to return to Mauritius and to participate in the development of the country
- A Diaspora and Global Advisory Council will be set up under the Prime Minister's Office to serve as a platform to encourage greater participation from the Mauritian diaspora and friends of Mauritius from overseas

# DOING BUSINESS



190.64

Business Ready  
Report

20<sup>th</sup> out of 167 countries

Democracy Index  
(2023)

15<sup>th</sup> out of 176 countries

Index of Economic Freedom  
(2025)

2<sup>nd</sup> out of 54 countries

MO Ibrahim Index of  
Africa Governance  
(2024)

32<sup>nd</sup> globally out of 78 countries

Kearney Global Services Index  
(2023)

## BUDGET MEASURES

### INSTITUTIONAL GOVERNANCE

- To boost investment, the EDB is dedicating resources and efforts to improve the ease of doing business
- Reforms and Innovation Units will be set up in all Ministries and Departments

### PORT PRODUCTIVITY AND TRADE AND BUSINESS FACILITATION

- To improve port productivity, the CHCL will undergo a major overhaul
- An Electronic Trade Documents Bill will be introduced to give legal recognition to digital bills and trade instruments
- The threshold for a VAT-registered person not to pay VAT on import of capital goods is being reduced from Rs 1 million to Rs 500,000
- Goods imported or produced prior to the issue by MRA of a public notice of protection of Intellectual Property Rights will be cleared within 5 days if their authenticity can't be justified by the rights holder
- Provision will be made for an export Bill of Entry to be cancelled 7 days from the date of submission of the outward manifest of the departing aircraft or ship listing its cargo and passengers

- The validity of Tourism Accommodation Certificates and Tourism Enterprise Licences will be extended from 1 to 3 years
- The MRA will work with the CBRD to create a single payment and receipt window at the level of the MRA for collection of fees

### LAND USE & CONSTRUCTION

- The Digital Twin Mauritius project will be implemented to optimise land use, reduce environmental impact, and support efficient planning for agriculture, development, and conservation
- The Sugar Industry Efficiency Act will be amended to introduce new guiding principles of Land Conversion to prevent conversion of prime agricultural land

### JUDICIARY AND DISPUTE RESOLUTION

- The E-judiciary system will be extended to cases heard by Judges in Chambers and the Supreme Court Registry
- Electronic payment facilities for fines and court fees will be introduced
- The MRA will operate two new schemes namely the Tax Dispute Settlement Scheme and the Voluntary Disclosure Settlement Scheme for one year only to facilitate settlement of tax disputes and encourage voluntary disclosure of under-declared or undeclared income

## BUDGET MEASURES

### REGULATORY FRAMEWORK FOR BUSINESS

- The annual registration fees applicable to companies, sociétés commerciales, partnerships and foundations will be doubled except for small private companies with annual turnover not exceeding Rs 100 million and charitable foundations
- Companies, Partnerships, and Foundations must keep a written and updated declaration of beneficial/ ultimate beneficial owners confirming their status

# FISCAL MEASURES

## BUDGET MEASURES

### SALARY COMPENSATION 2025

- A monthly financial support for payment of the Salary Compensation 2025 as follows:
  - Rs 610 monthly per eligible employee of a charitable institution, a non-government organisation, a religious body or a trade union; and
  - depending on the profitability of the enterprise, a maximum of Rs 610 or Rs 305 per eligible employee of:
    - an SME, an Export-Oriented Enterprise, a bus operator or light rail operator providing public transport; and
    - an enterprise operating in the Business Process Outsourcing, Security, Cleaning Services or Construction sectors, having a turnover not exceeding Rs 750 million in the year of assessment 2023-2024
- This assistance will be payable during the period from January 2025 to June 2025

### NATIONAL MINIMUM WAGE AND SALARY COMPENSATION 2024

- A monthly financial assistance to Export-Oriented Enterprises, irrespective of profitability, for payment of the National Minimum Wage and salary compensation 2024 in respect of:
  - Employees earning national minimum wage
    - Rs 2,333 per employee for the period January 2025 to December 2025, including a bonus in December 2025; and
    - Rs 1,167 per employee for the period

January 2026 to December 2026, including a bonus in December 2026

- Employees earning basic salary above the national minimum wage but not exceeding Rs 50,000 monthly:
  - maximum of Rs 1,333 per employee for the period January 2025 to December 2025, including a bonus in December 2025; and
  - maximum of Rs 667 per employee for the period January 2026 to December 2026, including a bonus in December 2026

### SCHEMES AND ALLOWANCES

- A monthly income of Rs 20,000 for all full-time employees is guaranteed
- The Revenu Minimum Garantie Allowance and the Equal Chance Allowance will be renewed till 30<sup>th</sup> June 2027 as follows:

Allowance	Monthly Allowance	
	July 2025 to June 2026	July 2026 to June 2027
Revenu Minimum Garantie Allowance	Maximum of Rs 890	Maximum of Rs 1,890
Equal Chance Allowance	Rs 2,000	Rs 2,000

- The following allowances which are ending on 30<sup>th</sup> June 2025 will be renewed and phased out over two years:
  - CSG Income Allowance
  - CSG Child Allowance
  - CSG School Allowance
  - Pregnancy Care Allowance
  - Maternity Allowance

## BUDGET MEASURES

- A member of a household who is a beneficiary under the Social Register of Mauritius will continue to benefit from the above allowances in full
- The Housing Loan Relief Scheme which is ending on 30<sup>th</sup> June 2025 will be renewed and phased out over two years
- The amount payable monthly for the allowances which are being phased out will be as follows:

- **CSG Income Allowance**

Monthly Income derived by an Individual	Monthly Allowance	
	July 2025 to June 2026	July 2026 to June 2027
Not exceeding Rs 20,000	Rs 2,000	Rs 1,000
Above Rs 20,000 but not exceeding Rs 25,000	Rs 1,667	Rs 833
Above Rs 25,000 but not exceeding Rs 30,000	Rs 1,333	Rs 667
Above Rs 30,000 but not exceeding Rs 50,000	Rs 1,000	Rs 500

- The following schemes which are ending on 30<sup>th</sup> June 2025 will not be renewed:
  - Prime à L'emploi Scheme
  - Home Ownership Scheme
  - Home Loan Payment Scheme

## INCOME TAX

- The following new income tax rates and bands will be effective as from income year starting on 01<sup>st</sup> July 2025:

Current tax rates and bands		New tax rates and bands	
Chargeable Income	Rate (%)	Chargeable Income	Rate (%)
First Rs 390,000	0	First Rs 500,000	0
Next Rs 40,000	2	Next Rs 500,000	10
Next Rs 40,000	4	Remainder	20
Next Rs 60,000	6		
Next Rs 60,000	8		
Next Rs 300,000	10		
Next Rs 300,000	12		
Next Rs 300,000	14		
Next Rs 400,000	16		
Next Rs 500,000	18		
Remainder	20		

## PERSONAL RELIEFS AND DEDUCTIONS

- The personal income tax reliefs and deductions are being rationalised

## INVESTMENT TAX CREDIT FOR SMALL BUSINESSES

- A qualifying small business or service provider with annual turnover not exceeding Rs 10 million will be granted an investment tax credit of 5% over 3 years (i.e., 15% in total) on the cost of acquisition of new equipment not exceeding Rs 500,000 in a year. No tax credit will be granted in respect of acquisition of motor vehicles
- The tax credit will be granted on investment made during the period from 01<sup>st</sup> July 2025 to 30<sup>th</sup> June 2030
- Any unrelieved investment tax credit may be carried forward over 5 years

## CORPORATE SOCIAL RESPONSIBILITY

A corporate will be allowed to spend up to 50% of its CSR Fund instead of a maximum of 25% presently

## PARTIAL EXEMPTION REGIME

- A Virtual Asset Service Provider licensed by the FSC under the Virtual Asset and Initial Token Offering Services Act 2021, engaged in the exchange, transfer, safekeeping, and administration of virtual assets will be allowed to claim partial exemption of 80% on income derived from such activities, subject to compliance with substance requirements
- It will be clarified that it is the relevant activity of the company generating the income that has to satisfy the conditions related to substance requirements to enable the company to benefit from the partial exemption in respect of that income
- A bank will not be eligible to claim partial exemption on foreign source dividend

## ALTERNATIVE MINIMUM TAX

- An "Alternative Minimum Tax" (AMT) will be introduced on companies operating in the following sectors
  - hotels
  - insurance companies
  - companies engaged in financial intermediation activities
  - companies engaged in real estate activities
  - telecommunication companies

## BUDGET MEASURES

The AMT will not be applicable to:

- companies holding a Global Business Licence; and
- companies exempt from payment of income tax or which have been granted tax holidays

If the total tax payable by such a company as computed under the Income Tax Act, after availing of all eligible deductions but before deduction for tax credits, is less than 10% of its book profits, the company will be required to pay 10% of its book profits instead of normal tax

### QUALIFIED DOMESTIC MINIMUM TOP-UP TAX (QDMTT)

A QDMTT will be imposed on resident subsidiaries and holding companies of MNEs resident in Mauritius so that MNEs having annual consolidated revenue of Euro 750 million or more are taxed on their global income at a minimum rate of 15%

### FAIR SHARE CONTRIBUTION ON CORPORATES

Corporates having an annual chargeable income above Rs 24 million will be required to pay a Fair Share Contribution at the rate of:

- 5% of chargeable income if they are subject to the standard tax rate of 15%
- 5% of chargeable income for banks including on income derived by banks from transactions with non-residents and Global Business Companies; and
- 2% of chargeable income if they are subject to the reduced tax rate of 3%

The contribution will not be applicable to:

- companies holding a Global Business Licence
- companies exempt from payment of income tax or which have been granted tax holidays; and
- income exempted from income tax

Corporates will not be allowed to offset any unused tax credits such as the foreign tax credit against the contribution payable

The contribution will be applicable to income derived as from 01<sup>st</sup> July 2025 and will be imposed for 3 consecutive years, i.e., up to 30<sup>th</sup> June 2028

### ADDITIONAL FAIR SHARE CONTRIBUTION ON BANKS

Banks will be required to make an additional contribution of 2.5% of their chargeable income from domestic operations i.e. excluding income derived from transactions with non-residents and Global Business Companies

The contribution will be applicable to income derived as from 01<sup>st</sup> July 2025 and will be imposed for 3 consecutive years, i.e., up to 30<sup>th</sup> June 2028

Banks will not be allowed to offset any unused tax credits such as the foreign tax credit against the contribution payable

### INCOME TAX HOLIDAY FOR SMES

The 4-year income tax holiday granted to an SME on conversion from a sole trader or partnership into a company will no longer be allowed where the SME is:

- providing professional services
- a tourism operator; or
- a training institution

### ALLOWABLE DEDUCTIONS FOR COMPANIES

The following deductions will, as from 01<sup>st</sup> July 2025, be granted only to a company having an annual turnover not exceeding Rs 100 million:

- double deduction of emoluments and training costs paid in respect of an employee in Rodrigues and emoluments paid to a woman paid under the Prime à l'Emploi Scheme
- double deduction of expenditure on the cost of setting up a crèche or Child Day Care Centre for its employees
- double deduction of expenditure on acquisition of patents and franchises
- double deduction of expenditure on acquisition of specialised software and systems
- double deduction of expenditure on financing, sponsorship, marketing or distribution costs of a film
- deduction of 150% of expenditure on filing fees in respect of an application to a recognised arbitration institution in Mauritius; and
- triple deduction of donation, capped at Rs 1 million, to a charitable institution or NGO involved in specified activities

## BUDGET MEASURES

### SPECIAL LEVY ON BANKS

Currently, the Special Levy on Banks is capped at 15 times of the levy paid by a bank in 2017/2018. This cap will be removed

### VALUE ADDED TAX

- Businesses will be required to compulsorily register for VAT purposes upon making a turnover of taxable supplies exceeding Rs 3 million instead of Rs 6 million with effect from 01<sup>st</sup> October 2025
- Specified digital or electronic services provided by foreign suppliers will be subject to VAT with effect from 01<sup>st</sup> January 2026
- VAT refund on harvesting services will be granted to planters under the VAT Refund Scheme for Small Planters
- It will be clarified that cameras for CCTV systems are zero-rated for VAT purposes
- The VAT Refund Scheme on the construction of a residential building or the purchase of a residential apartment or house from a property developer will end on 30<sup>th</sup> June 2025 and will not be reconducted

### EXCISE LICENCES FEES FOR WHOLESALE/RETAIL SALE OF ALCOHOLIC PRODUCTS

A processing fee of Rs 1,500 will be introduced on an application for the issue or transfer of an excise licence for the wholesale or retail sale of alcoholic products

The annual excise licence fee for the sale of alcoholic products will be increased as follows:

- wholesale dealer: from Rs 6,000 to Rs 12,000
- retailer: from Rs 1,000 - Rs 6,000 to Rs 2,000 - Rs 12,000

### PROCESSING FEE FOR BILL OF ENTRY AT CUSTOMS

A processing fee will be introduced for Bills of Entry submitted at customs to recover the cost of services provided:

Bill of Entry	Processing Fee Per Bill of Entry
For Imports/ Excisable Goods	Rs 140
For Export	Rs 70
For Amendment to Bill of Entry	Rs 50

### EXCISE DUTY

#### ALCOHOLIC PRODUCTS

Effective as from 06<sup>th</sup> June 2025, the following rates of excise duty on the main alcoholic products will be applicable:

Main Alcoholic Products	Current	New
<b>Beer (per litre)</b>		
Up to 9 degrees	Rs 52.80	Rs 58.10
Above 9 degrees	Rs 73.30	Rs 80.65
<b>Spirit cooler (per litre)</b>	Rs 68.85	Rs 75.75
<b>Fruit wine (alcohol by volume/per litre)</b>		
12% up to 8.5%	Rs 3100	Rs 3410
Above 8.5% up to 18%	Rs 42.75	Rs 47.05
<b>Made wine (alcohol by volume/per litre)</b>		
12% up to 8.5%	Rs 66.00	Rs 72.60
Above 8.5% up to 18%	Rs 91.65	Rs 100.80
<b>Wine of grapes (alcohol by volume/per litre)</b>		
In bulk for bottling purposes		
12% up to 8.5%	Rs 106.00	Rs 116.60
Above 8.5% up to 18%	Rs 147.40	Rs 162.15
In bottle		
12% up to 8.5%	Rs 186.00	Rs 204.60
Above 8.5% up to 18%	Rs 258.25	Rs 284.10
<b>Champagne (per litre)</b>	Rs 1,229.80	Rs 1,352.80
<b>Rum (per litre of absolute alcohol)</b>	Rs 724.10	Rs 796.50
<b>Cane spirits (per litre of absolute alcohol)</b>	Rs 724.10	Rs 796.50
<b>Whisky (per litre of absolute alcohol)</b>		
In bulk for bottling purposes	Rs 1,398.75	Rs 1,538.65
In bottle	Rs 2,236.10	Rs 2,459.70
<b>Liqueur (per litre of absolute alcohol)</b>	Rs 492.00	Rs 541.20

#### TOBACCO PRODUCTS

Effective as from 06<sup>th</sup> June 2025, the following rates of excise duty on tobacco products will be applicable:

Tobacco Products	Current	New
Cigars (per kg)	Rs 23,510	Rs 25,861
Cigarillos (per thousand)	Rs 13,728	Rs 15,101
Cigarettes (per thousand)	Rs 6,807	Rs 7,488

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2025 - 2026