



OCTOBER 2025

Mauritius
**One Destination,
a World of Opportunities**



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Mauritius

One Destination,
a World of Opportunities



Your Strategic Partner in the Indian Ocean



FRANCE

KENYA

UNITED ARAB EMIRATES

CHINA

MAURITIUS

At a Glance



CAPITAL
PORT LOUIS



POPULATION
1,259,235
(June 2024)



TIME ZONE
GMT +4



LANGUAGES
ENGLISH, FRENCH & CREOLE



LITERACY RATE
93.2%



CULTURE
A COSMOPOLITAN MIX OF
INDIAN, AFRICAN, EUROPEAN, &
CHINESE CULTURES.



LAND AREA
2,040 KM² (788 MI²)



EXCLUSIVE ECONOMIC ZONE
2.3 MILLION KM²



CLIMATIC SEASONS
SUMMER (NOVEMBER
TO APRIL) AND WINTER
(MAY TO OCTOBER)



CURRENCY
MAURITIUS RUPEE



EXCHANGE RATE
1 USD = 45.97 MUR
1 EURO = 53.13 MUR
1 GBP = 62.58 MUR
1 ZAR = 2.67 MUR
(June 2025)

BUSINESS ENVIRONMENT

Mauritius is recognised by international indices as one of the most business-friendly jurisdiction globally. Its pro-business environment is bolstered by cutting-edge technology infrastructure, world-class facilities, and liberal investment regulations, fostering a favourable climate for businesses to operate freely. The country is constantly evolving to enhance its business and investment ecosystem across key economic sectors and capitalises on digital technologies to assist investors and entrepreneurs in achieving their objectives.



2024

KEY STATISTICS

Headline inflation (%)	3.6
Unemployment rate (%)	6.0
Population	1,245,449
Total exports of Goods and Services (USD M)	6,941
FDI (USD M)	715
GDP at market prices (USD M)	15,065
Tourist arrivals	1,382,177
GDP Growth at market prices (%)	4.9

Source: *Statistics Mauritius, Bank of Mauritius (June 2025)*

**Statistics Mauritius estimates*

Exchange rate USD/MUR for 2024: **MUR 46.17**

INTERNATIONAL BENCHMARKS

20th out of
167 countries

Democracy Index 2024
(Economist Intelligence Unit)

Provides a snapshot of the state of democracy worldwide

26th out of
163 countries

Global Peace Index 2025
(Institute for Economics and Peace)

World's leading measure of global peacefulness

78th out of
137 countries

World Happiness report report 2024
(Sustainable Development Solutions Network)
Measures happiness and well-being as a criterion
for government policy

53rd Globally

&

1st in Africa

World Happiness report
(2025)

1st
in Sub-Saharan Africa

Global Innovation Index
(2025)

INTERNATIONAL AGREEMENTS



MULTILATERAL TRADE AGREEMENTS:

- **WTO:** Increased access to global markets, reduced tariffs and other trade barriers, and a more predictable trading environment.
- **GSP:** Preferential access to developed country markets for certain products.

REGIONAL TRADE AGREEMENTS:

- **AGOA:** Duty-free access to the US market for certain products from eligible African countries, including Mauritius.
- **Interim EPA with EU:** Duty-free access to the EU market for all products except a few sensitive items.
- **IOC:** Duty-free trade in goods between Mauritius and Madagascar, subject to certain rules of origin.
- **COMESA FTA:** Duty-free trade in goods between Mauritius and other COMESA member states, subject to certain rules of origin.
- **SADC FTA:** Duty-free trade in goods between Mauritius and other SADC member states, subject to certain rules of origin.
- **AFCFTA:** Duty-free trade in goods between Mauritius and other AFCFTA member states, subject to certain rules of origin.

Bilateral Trade Agreements:

- Mauritius – China Free Trade Agreement
- Mauritius – India Comprehensive Economic Cooperation and Partnership Agreement (CECPA)
- Mauritius – Turkey FTA

* As at June 2024

10

TRADE AGREEMENTS

46

IPPAS

54

DTAAS

Download our Investment Guide:



An aerial photograph of Mauritius, showing a dense urban area in the foreground, a large port with numerous shipping containers and ships, and a range of rugged mountains in the background under a blue sky with scattered clouds. The text 'Mauritius' is written in a large, elegant, yellow cursive font, and 'AN ATTRACTIVE BUSINESS HUB' is written in a bold, white, sans-serif font below it. Several wavy yellow lines are overlaid on the bottom half of the image.

Mauritius

AN ATTRACTIVE BUSINESS HUB

AGRO

Industry



Mauritius boasts a rich agricultural heritage that has matured over decades. Initially focused on sugarcane, the island has broadened its crop cultivation to include a diverse range of plants, taking advantage of its fertile soil and favorable climate. Furthermore, it has diversified into the production of value-added products such as rum, specialty sugars, processed foods, and more. The unique flavors, nurtured by the island's biodiversity and pristine environment, make it an enticing choice for those seeking quality and diversity in agriculture. Mauritius' strong commitment to sustainable agriculture is supported by government incentives while innovation solidifies the country's status as an ideal destination for potential investors.



KEY FACTS

4.9%

GDP

MUR 35 BN

Total Exports

31,400

Employment

Sugar Cane

34,759

Area harvested
(hectares)

Tea

623

Area harvested
(hectares)

Food crops

9,585

Area harvested
(hectares)

2,195,802

Production
(tonnes)

6,018

Production
(tonnes)

168,125

Production
(tonnes)

Why Mauritius?

Rich agriculture heritage: The Mauritius' cane industry, which dates back to the 17th century, is a key player in the production and exports of high-value sugars. From the lush fields to the state-of-the-art mills and refinery, every step of the process is proof of our commitment to excellence which result in the exquisite flavors ranging from sugarcane-based products to renowned rums. The enduring resilience and adaptability of the cane industry stands as testament to our ongoing success.

Counter seasonal production: Producing and sourcing from Mauritius allows transnational companies to provide year-round supply to markets in the Northern Hemisphere by engaging into counter-season production.

Favorable climate: The country's temperate climate and fertile soil make it ideal for agriculture, allowing for year-round production of various crops.

Unique flavors: The island's terroir plays a pivotal role in crafting the exquisite tastes and distinct flavours characterised by the harmonious blend of floral, fruity, and earthy notes.

Investment Opportunities:

- **Controlled Environment Agriculture:** Mauritius relies heavily on food imports and is vulnerable to climate change, which can impact crop yields. To reduce dependency on imports, adopting modern farming techniques is crucial. Controlled environment agriculture, including greenhouses, container farming, hydroponics, aquaponics, and vertical farming, offers effective solutions to boost food production and resilience.
- **Food Processing:** As Mauritius imports 77% of its food, investing in food processing offers a compelling opportunity for investors.
- **Nutraceuticals - Nourishing the future of well-being:** Explore the vast potential of our rich biodiversity. Our island is home to a diverse range of medicinal plants and herbs, perfect for nutraceutical production.
- **Bio farming:** Growing consumer health concerns are boosting demand for sustainable fruits and vegetables.
- **Agricultural Biotechnology:** Investment in agricultural biotech is promising with a focus on sustainable farming, crop productivity solutions, and options like genetically modified crops, precision agriculture technologies, and bio-based pest control.

Schemes:

The Investment Certificate Scheme is designed to support and promote investment in the agriculture and agro-processing sector. It offers a wide range of incentives, including but not limited to:

- 8-year income tax holiday on profits from agricultural activities (starting from the year of incorporation)
- VAT exemption on plant, machinery, and equipment (excluding office equipment, furniture, and vehicles)
- Exemption from Registration Duty and Land Transfer Tax on land transfers for agricultural projects
- VAT exemption on construction of purpose-built facilities for agro processing



DISCOVER MORE!



BLUE

Economy



BLUE Economy

INVESTING IN THE BLUE ECONOMY: AN OCEAN OF OPPORTUNITIES

Poised as one of the future drivers of economic growth, projects in the Ocean Economy have ramped up for the past few years. Seafood exports have increased with a new focus on high value fisheries and added value transformation.

In the fishing sector the exploration of untapped resources in the 2.2 million km² Exclusive Economic Zone of Mauritius through exploratory fishing, semi-industrial demersal fishing and new processing activities is set to unleash new opportunities. In addition, the Fisheries Act 2023 aims to drive the growth of the aquaculture sector.

Current activities in the Ocean Economy include amongst others fishing, fish farming, oyster farming, seafood processing, fishmeal & fish oil production, and ship supplies, ship registration, ship building and repairs, cold chain logistics and port services.

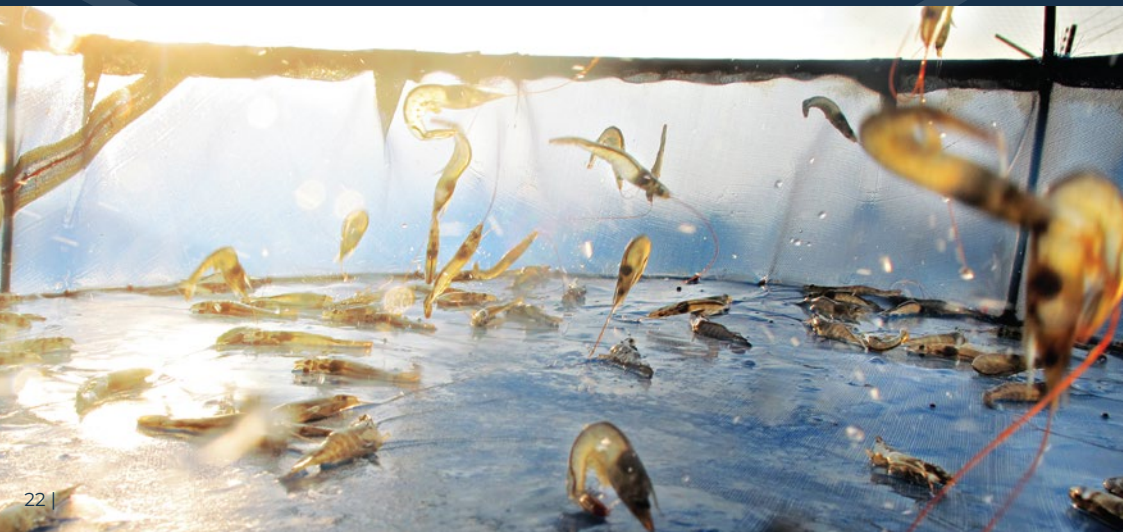
Bunker sales at Port Louis have exponentially increased during the past five years with a record sale exceeding USD 650 million registered in 2024. The establishment of international bunker majors at Port-Louis provides scope for an accrued sectorial growth in the short and medium term.

The cruise sector witnessed commendable growth since the inception of the cruise terminal with an 89% increase in cruise vessel calls and 127% in cruise passenger visits in 2024, thus strengthening the positioning of Mauritius as a cruise destination both for home porting and stop overs.

The competitive advantages of the Mauritius ship registry benchmarks at par with leading international registries. Supported by the core attributes of the Mauritius International Financial Centre, the jurisdiction provides for reputable, safe, reliable and cost competitive ship registration services. Moreover, the bilingual talent pool coupled with the infrastructural set up can be leveraged upon for effective delivery of ancillary such as ship and crew management services among others.

The introduction of the Offshore Petroleum Act unfolds new potential for oil and gas exploration in the Exclusive Economic Zone of Mauritius and for the hosting of ancillary services delivery centers to support the booming regional petroleum industry.

The Maritime Zones Act also provides for the development of Marinas and other Deep Ocean Water Activities (DOWA) including Sea Water Air Conditioning (SWAC), marine renewable Energies, high-end aquaculture, pharmaceuticals and cosmetics among others.



KEY FACTS:

10.3% | USD 841 M | 10,000

GDP CONTRIBUTION

EXPORT

DIRECT EMPLOYMENTS EXCLUSIVE OF COASTAL TOURISM

VOLUME OF EXPORTS (2024)

95,976 TONNES | 929,043 TONNES

FISH

BUNKER FUEL

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FINANCIAL

Services





Strategically located at the crossroads of Africa and Asia, Mauritius is the trusted platform for entering Africa's vibrant markets. With a transparent business environment, a world-class financial centre, a robust legal framework blending British common law and French civil code and a centre poised to becoming the arbitration centre for the region, Mauritius ensures secure, efficient investments.

Investors benefit from a competitive fiscal regime, including no capital gains tax, no dividend withholding tax, and unrestricted profit repatriation. Backed by extensive Investment Promotion and Protection Agreements, Mauritius de-risks investments and maximises returns.

Partnering with Africa for impactful investments, Mauritius transforms challenges into opportunities for growth in renewable energy, technology, and agriculture. Together, we unlock Africa's potential.

KEY FEATURES OF THE MAURITIUS INTERNATIONAL FINANCIAL CENTRE (MAURITIUS IFC)

- **Hybrid Legal System:** A unique blend of British Common Law and French Civil Code.
- **No Exchange Controls:** Freedom for seamless international transactions.
- **Modern Infrastructure:** State-of-the-art technology supporting global business.
- **Stability:** Political and economic resilience ensures investor confidence.
- **Bilingual Talent Pool:** Skilled professionals fluent in English and French.
- **Innovative Financial Products:** Customised solutions for diverse needs.
- **Business-Friendly Tax Environment:** Competitive tax system fostering growth.
- **Global Connectivity:** Extensive network of Double Taxation Avoidance Agreements (DTAAs) and Investment Promotion and Protection Agreements (IPAs) with Africa, Asia, and Europe.
- **Preferential Market Access:** Privileged entry to EU, US, Asia, and Africa.
- **Global Recognition:** Endorsed by the EU, OECD, and FATF.
- **Exclusive Lifestyle:** Experience Mauritius's unique blend of business and leisure.

KEY FACTS:



OPPORTUNITIES:



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EDUCATION



EDUCATION

MAURITIUS, A VIBRANT DESTINATION FOR QUALITY EDUCATION



About

Mauritius is a leading education hub in the Asian, African, and Australian region. The country offers a safe and pleasant living environment, internationally recognized qualifications, and diverse programs.



KEY FACTS:

818

PRE-PRIMARY SCHOOLS

342

PRIMARY SCHOOLS

175

SECONDARY SCHOOLS

9

PUBLIC-FUNDED TERTIARY EDUCATIONAL INSTITUTIONS

34

PRIVATE TERTIARY EDUCATIONAL INSTITUTIONS

483

TRAINING INSTITUTIONS

4.3%

GDP CONTRIBUTION (2023)

25,769

TOTAL EMPLOYMENT (2023)

4,316

TOTAL NUMBER OF INTERNATIONAL STUDENTS (DEC 2024)

49.2%

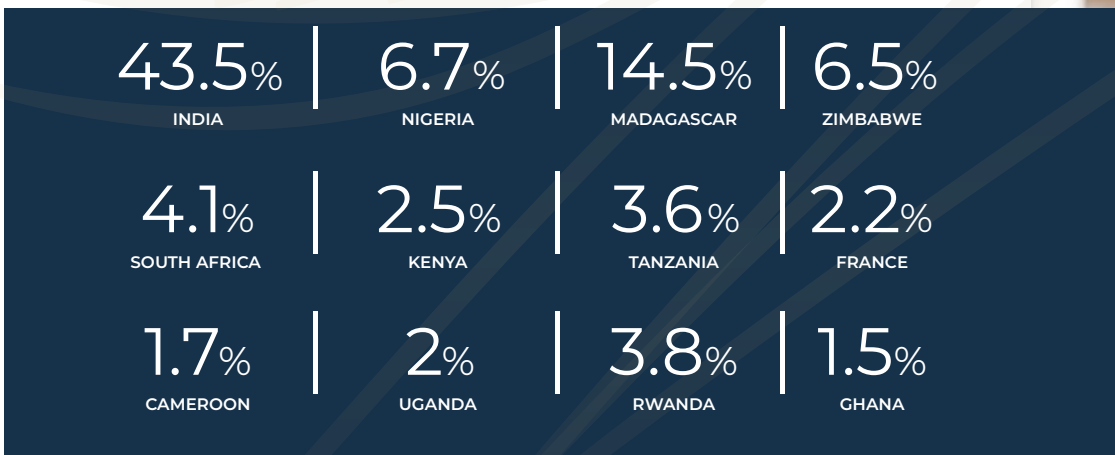
GROSS TERTIARY ENROLMENT RATIO (2023)

International Students in Mauritius

Mauritius is a popular destination for international students seeking higher education opportunities. The country offers an attractive option for those seeking quality education at a reasonable cost.



TOP SOURCE COUNTRIES OF INTERNATIONAL STUDENTS



Investment Opportunities

Mauritius offers a wide range of investment opportunities in the education sector, including:

- World-class international pre-primary, primary, and secondary schools, Boarding schools
- Specialized technical, vocational, and polytechnic institutes
- Specialized institutions/university campuses offering courses in niche fields such as maritime, renewable energy, pharmaceutical, biotechnology, artificial intelligence, healthcare, nursing, creative arts, high-tech engineering, fintech, cloud computing, and robotics, amongst others.
- Setting up of Centres of Excellence.
- Academic Collaborations.
- Research Centres / Research focused Universities
- Executive education



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ICT & DIGITAL *Services*



The ICT industry in Mauritius has undergone a significant expansion in recent years and is a vital component of the country's economic diversification strategy. Government support combined with favourable business conditions have contributed in fostering a thriving ICT ecosystem cementing the country's position as a regional leader in technology and innovation. Considered as a major pillar of the economy with a GDP contribution of 5.6%, the sector employs over 33,000 people.

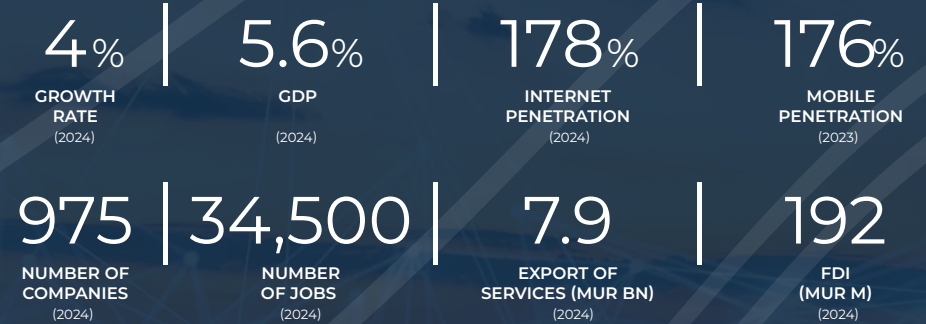
Today, Mauritius hosts a significant presence of some of the world's multinational corporations such as Accenture, Concentrix, Allianz group, Alludo and Dayforce among others, which have established their headquarters, regional offices or subsidiaries in areas such as software development, data analytics, financial research and customer support. The country is also embracing emerging technologies such as Artificial Intelligence, Blockchain, Robotics, Internet of Things, FinTech and Big Data as part of its digital transformational strategy.

The ICT sector offers several investment opportunities within the high-end value-added services segment, leveraging on the availability of skilled and bilingual labour, the strong and resilient telecommunication infrastructure and the outstanding living and working conditions.

Some key Investment opportunities are:

- BPO: Inbound and Outbound call, helpdesk, technical support, advisory
- IT services: Data Centres/Business Continuity, High End IT Consulting, Cybersecurity Auditing, Digital Marketing, Cloud services, Disaster Recovery, Consultancy and Training, Infrastructure & Support/provision of digital services
- Digital Content: Digital Production, E-learning and Online Training system, Animation, mobile games
- ITO: Software development, mobile applications development, web design and development, Infrastructure management, Application maintenance, 3D design and Modelling
- KPO: Financial research, financial modelling, Data Analytics and Research, Financial outsourcing & Business intelligence, Managed legal services
- Emerging technologies: E-commerce, Electronic Payment, Blockchain, AI, Cybersecurity & Cloud Computing, Digital Health Technologies, Edtech, Internet of Things, Robotics among others.

KEY FACTS:



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MANUFACTURING
Industry



MANUFACTURING *Industry*

A VALUE-ADDITION
PLATFORM FOR AFRICA

Over the past decades, the manufacturing industry has played an instrumental role in the economic diversification and transformation of Mauritius. Today, the manufacturing industry contributes 12,8% (2024) to our GDP, exporting 1,500 product lines to 115 countries worldwide and provides employment to nearly 60,000 persons.

Mauritius has earned a good name as a high quality and reliable supplier in different sectors such as Textile and Apparel, Jewellery and Light Engineering. Continuous innovation and adherence to international norms have contributed to position Mauritius among the Top 5 countries in Africa in the UNCTAD Productive Capacities Index (2023). The industry is currently focusing on transformation and high value addition and is engaged in developing a regional supply chain to serve the African Continent.

Mauritius is taking full advantage of its preferential market access to nearly 70% of the world to export a wide range of products. We export mainly to EU, USA and South Africa. A number of incentives have been devised to attract potential investors and position Mauritius as a Focal Point in the region and countries where Mauritius enjoys preferential market access. These incentives include a low tax regime, duty-free import and export of raw materials and 8-year tax holiday under the High-tech Scheme.



SCAN ME!



Mauritius Expo is a Virtual Exhibition Platform allowing buyers and retailers from international markets to engage with businesses based in Mauritius 24 hours a day, seven days a week.



MANUFACTURING *Industry*

A VALUE-ADDITION PLATFORM FOR AFRICA



Textile & Apparel

- Spinning and weaving
- High-end sustainable garment production
- Seamless garments
- Fabric production (weaving and knitting)
- Technical & Medical textiles
- Non-woven such as sanitary towels and baby diapers
- Other garments and non-garments (Medtech, Geotech, etc)

Seafood Processing

- Processing plants
- Cold storage facilities
- Value-added seafood products

Alcoholic Beverages

- Low/Zero alcoholic drinks
- Ready-to-Drink (RTD) cocktails
- Distillery and Bottling plant

Agro-Processing

- Organic agriculture & agro processing
- Vegan products & Halal products

Watches & Jewellery

- Manufacturing of jewellery products and watches
- Cutting and polishing of precious stones
- Manufacturing of costume jewellery
- Precious metal refining
- Gold minting

Light Engineering

- OEMs and Automotive Components
- Metal Fabrication
- Printing & Packaging
- Paints & Chemicals
- Recycling
- Aluminium extrusion and Openings
- Unmanned Aerial Vehicles (drones)
- Electronic products & components
- Energy Storage Solutions (E.g. battery)

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FREEPORT & *Logistics*



FREEPORT & Logistics

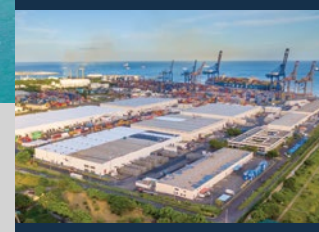
THE PLACE TO BE FOR
YOUR INVESTMENT
ENDEAVORS

The Freeport and Logistics sector has been on a constant growth path and developers have invested massively in infrastructure and capacity building. Despite the current international economic crisis, Third Party and Private Freeport Developers have maintained several projects and committed investments for infrastructural developments (warehouses, processing and industrial units, open air storage and offices) at the Port and Airport. Realized investments for Freeport and Logistics infrastructural facilities have reached MUR 11.9 Bn since inception in 1992.

The high-quality service offerings provided by the freeport stakeholders, after nearly 30 years of existence, have contributed considerably towards shaping up the preferred logistics and value addition platform between Africa, Europe, and Asia during this permacrisis.

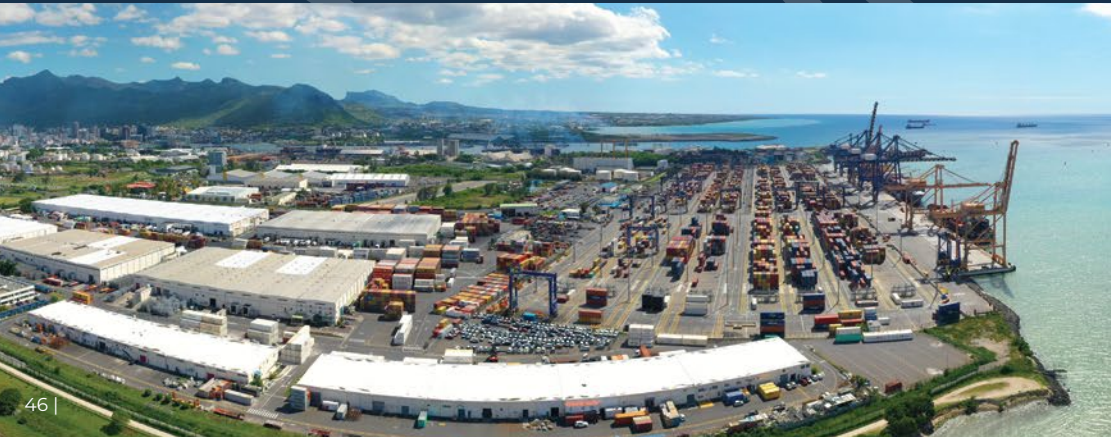
Investment Opportunities in the Mauritius Freeport:

- Third-Party Freeport Developer: Build, develop and management infrastructural facilities for rental to Freeport Developers and Operators.
- Private Freeport Developer: Build, develop and management infrastructural facilities to carry out its own Freeport activities.
- Freeport Operators: To carry out Freeport activities as per Item 3 of the Second Schedule to the Freeport Act (trading and value addition activities).

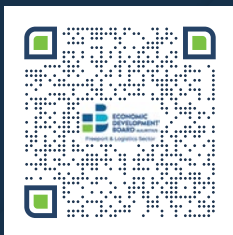


Incentives:

- 8-year income tax holiday to new Freeport Operators or Private Freeport Developers making an investment of at least USD 1 million (Subject to Substance Requirements)
- Duty-Free and VAT free for goods and equipment imported into Freeport zones wholly and exclusively for freeport activities.
- Freeport Operators and Private Freeport Developers: 3% corporate tax on profits derived from export of goods
- Third-Party Freeport Developers: 15% corporate tax
- Reduced Port Handling Charges on import and export containers
- Eligibility of Freeport Operators to apply for the SME International Fairs Refund Scheme
- Extension of the Freight Rebate Scheme and the Trade Promotion and Marketing Scheme up to June 2027
- 100% Foreign Ownership



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HEALTHCARE

& Dharma





A High-Tech Medical Hub

The healthcare landscape in Mauritius has undergone a remarkable evolution in recent years, clearly demonstrated by the expansion in the range of medical treatments available and the rapid integration of new medical technologies ranging from state-of-the-art diagnostic equipment to innovative treatments. Investment in healthcare sector is contributing to developing the country as a hub for advanced healthcare services in the region.

Pharmaceutical and medical devices manufacturing

The development of the pharmaceutical and medical devices industry forms part of the economic agenda of the Government of Mauritius as part of its diversification strategy to develop a new economic pillar. In 2023, Mauritius exported MUR 1.5 Bn worth pharmaceutical products and MUR 1.9 Bn medical devices.

Medical tourism

Mauritius offers a comprehensive range of services extending beyond medical treatment to include aesthetic and wellness services such as cosmetic and plastic surgery, dental care and hair transplants amongst others. The island's natural beauty, warm hospitality and healthcare facilities combine to provide a unique experience that leaves the patients not only healthier but also rejuvenated.



Dedicated Pharmaceutical & Life sciences park in Rose Belle

Investment Opportunities:

- Super specialty private hospitals, including geriatric and rehabilitation centres
- Specialized treatment facilities for diabetes, cardiovascular health and cancer amongst others
- Fertility and women health diagnostics and treatment facilities
- Aesthetic, including plastic reconstructive surgery clinics and dental
- Clinics for dental surgery
- Pharmaceutical and medical devices manufacturing
- Wellness and Traditional Medicine

KEY FACTS:

4.8%	MUR 28.5 Bn	5	2
GDP (2024)	GVA (2024)	REGIONAL HOSPITALS	DISTRICT GENERAL HOSPITALS
26	71	390	17,200
PRIVATE CLINICS/ HOSPITAL	PRIVATE HEALTH TESTS LABORATORIES	PHARMACEUTICAL RETAIL OUTLETS	EMPLOYMENT IN HEALTHCARE SECTOR
4622	3840	452	
(263 INHABITANTS PER BED) TOTAL NO. OF BEDS	(328 INHABITANTS PER DOCTOR) NO. OF DOCTORS	(2,789 INHABITANTS PER DENTIST) NO. OF DENTISTS	
565	4459		
(2,231 INHABITANTS PER PHARMACIST) NO. OF PHARMACISTS	(3,796 IN PUBLIC HEALTH INSTITUTIONS) NURSES AND MIDWIVES		



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LIFE
Sciences



5

NUMBER OF CROS

100

NUMBER OF CLINICAL TRIALS CONDUCTED

20,000

NO. OF VOLUNTEERS INVOLVED IN CLINICAL TRIALS

70

NO. OF LABORATORIES

Since the promulgation of the Clinical Trial Act in 2011, Mauritius has witnessed a remarkable surge in the growth of its life sciences industry. The enactment of this pivotal legislation paved the way for robust clinical research and development activities on the island. Mauritius has become an attractive destination for pharmaceutical and biotech companies to conduct clinical trials, capitalizing on its well-established regulatory framework and a pool of highly skilled and healthcare professionals. To date more than 100 clinical trials have been conducted in the island in a wide range of pathologies namely diabetes, cardiology, rheumatoid arthritis amongst others.

The multi-ethnic population of Mauritius provides the appropriate testing conditions and hence the opportunity for running clinical trials. In addition, being characterised as having a rich biodiversity. Mauritius is well placed to develop the nutraceutical industry for the potential use against chronic diseases.

Investment Opportunities

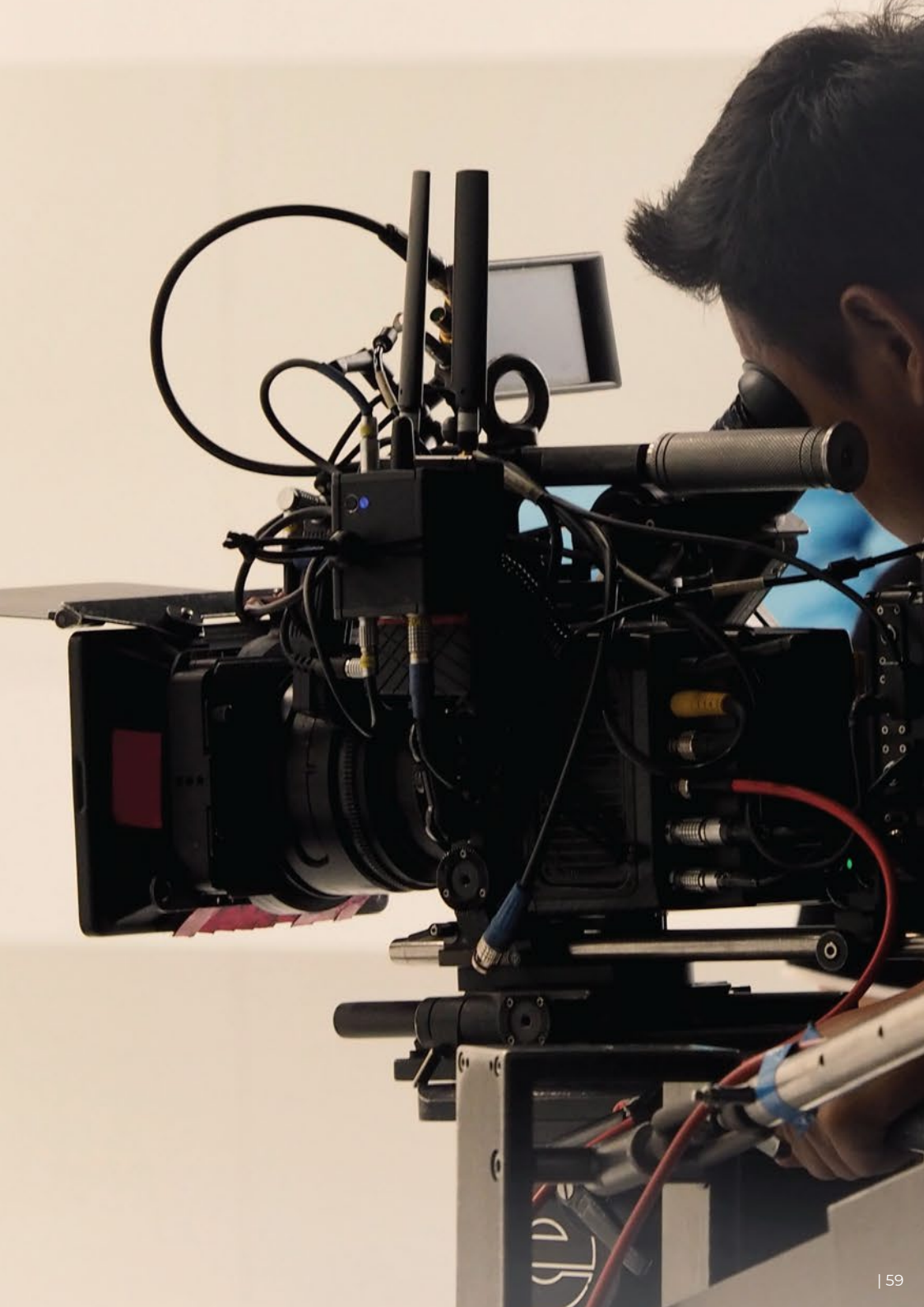
- Contract Research Organization
- Pre clinical research
- Research and Testing laboratories
- Nutraceuticals
- Precision Medicine



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CREATIVE
Industries



Mauritius is rapidly positioning itself as a premier hub for film production. The Film Rebate Scheme offering up to 40% rebate on qualifying expenses. A plethora of natural and urban landscapes for shooting within a secure and an investor-friendly environment. Mauritius is a destination of choice for international productions and leading streaming platforms such as Netflix.

Looking ahead, Mauritius aims to establish itself as a regional hub for film production, post-production, and digital content creation. To achieve this, Mauritius is actively promoting the establishment of film studios supported by attractive fiscal incentives. The business environment favours public-private partnerships, encourages infrastructure development, and promotes local talents to support large-scale productions.

In parallel, Mauritius is pioneering the growth of the Art and Finance sector and promoting art as a new asset class to investors. The regulatory framework facilitates the setting up of Art Funds. The Mauritius Freeport is positioning itself as an international trading platform and a trusted jurisdiction to art auction houses, art dealers and art galleries.

These initiatives are shaping a vibrant creative economy and opening new frontiers for investors.

Investment Opportunities

Mauritius offers a dynamic ecosystem and competitive business environment with opportunities across the creative industries:

- Film production
- Film studios development
- Digital animation and visual effects
- Film equipment rental services
- Post-production facilities
- Art and Finance:
 - Art Investment Funds
 - Secure Storage & Vault Facilities at the Freeport
 - Cross-Border Art Trading Platforms
 - Advisory & Valuation Services for Collectibles
 - Art Auctions
 - Art Galleries



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RENEWABLE
Energy



RENEWABLE *Energy*

SUSTAINABILITY AT THE CORE OF DEVELOPMENT

Energy and Sustainability:

Mauritius is committed to uphold its COP pledges towards a sustainable and low-carbon economy through the implementation of a multi-fold strategy aiming at a 40% reduction in GHG gasses, 70% reduction in landfilled waste, 10% energy efficiency gain and a 60% renewable energy contribution in the electricity mix by 2035.

Several facility-scale solar and solar with battery storage systems based on the Independent Power Producer (IPP) model are underway. Government has also launched a series of schemes supporting industrial decarbonisation and net-zero economy.

The operationalization of the biomass framework extending to cane trash and woody biomass unfolds new opportunities for electricity production from sugarcane biomass and other high yield biomass sources.

Government also aims at accelerating the deployment of electric mobility, sustaining energy efficiency gains and positioning Mauritius as a regional innovative hub for renewable energy through the inception of various incentive-based decarbonisation programmes.

Furthermore, the Waste to wealth strategy enunciated in the National Budget 2025/2026 will support the formalisation of the circular economy and unleash new opportunities in the waste management segment.

Mauritius is also a jurisdiction of choice for the structuring, funding and arbitration of energy projects and sustainability bonds for the African continent. The inception of a climate finance unit at the level of the Ministry of Finance will enhance the regional positioning of Mauritius in sustainable financing.

Opportunities:

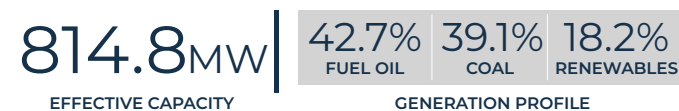
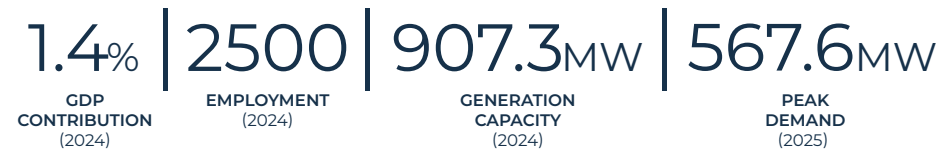
- Development of utility scale projects (above 2MW of installed capacity) including solar, wind, biomass, renewable energy hybrid facilities and marine renewables. (Tender Based).
- Development of private led small and medium sized projects (under 2 MW of installed capacity).
- Development of private led projects under the carbon neutral industrial sector scheme (CNIS) for operators in the industrial and telecommunication sectors.
- EPC contracting services for private-led renewable energy projects.
- Electric vehicles and electric mobility solution providers.
- Energy audit, engineering, management and advisory services.
- Smart and AI based energy solution providers.
- Research and development in renewable energy sector.
- On-grid testing of innovative renewable energy technologies.
- Waste to value projects.
- Production of energy from new low carbon sources.
- Structuring and management of regional energy projects.
- Regional headquartering for companies investing in the African energy sector.
- Investment in sustainability bonds.

Incentives:

- Duty and VAT exemptions on renewable energy equipment.
- Exemption from land conversion tax for renewable energy projects.
- Exempt income on interest derived from sustainability bond or a sustainability-linked bond as well as debentures, bonds and sukuku financing renewable energy projects.
- Concessional loans on electric vehicles and charging infrastructure.
- Concessional loans for domestic and private led R.E projects.
- Annual allowance on capital expenditure incurred on solar units.
- Eligibility for premium investor certificate for projects in innovative technologies, ESG and manufacturing of R.E components.



KEY FACTS:



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REAL ESTATE
& Hospitality



REAL ESTATE & Hospitality

OWN YOUR DREAM
HOME IN PARADISE



INVEST IN A UNIQUE ASSET CLASS

The Mauritian real estate and hospitality sector remains a prime investment choice which boasts lucrative opportunities for investors seeking to capitalise on this flourishing sector as property developers or for those seeking high-end residential properties with world class amenities.

Opportunities for property developers/investors exist in the following areas:

- Smart Cities (investment opportunities across an array of sectors with strong focus on innovation and sustainability)
- Business & industrial parks
- Office, commercial and shopping malls
- Retirement villages and senior residences
- Luxurious residential properties
- Resort hotel, business hotel and leisure facilities
- Convention and MICE facilities
- Amusement and theme parks, Marina

ACQUISITION OF UPSCALE LUXURY RESIDENTIAL PROPERTIES

A non-citizen is eligible to invest in residential properties under schemes regulated by the EDB. A selection of the finest luxury & elegant residences is available under the following schemes:

- Integrated Resort Scheme (IRS) / Real Estate Scheme (RES)/ Property Development Scheme (PDS): Provides for the development and acquisition of luxury residences nestled in an intimate and exclusive estate that combines high-end residences and amenities. Residences (villas, townhouses, duplexes, apartments and penthouses) may be placed in a rental pool.
- PDS related to **Senior Living**: This scheme allows the development of senior residence projects and the acquisition of a residential unit by a retired foreigner.
- **Apartment** (Groundfloor+2): Any non-citizen can acquire one or more apartments located in condominiums of at least two levels above the ground floor as from MUR 6 million.
- Invest Hotel Scheme (IHS): Investors may acquire a unit (villa, room, apartment) in a luxury hotel. The owner has to lease back the unit to the hotel and use the unit for 180 days over a 12 months period. The owner is guaranteed a rental income.
- Smart City Scheme (SCS): A smart city revolves around the work, live and play concept and includes various types of residences within a sustainable environment, modern infrastructure and amenities. The holder of an occupation permit, permanent residence permit & residence permit is entitled to acquire **one plot of serviced land** for residential purposes in approved projects before 30 June 2026.

Residency through acquisition of residential property under the approved schemes

A non-citizen investing in a residential property for a price of not less than USD 375,000 is eligible to apply for a residence permit for self and dependents. The residence permit exempts the main applicant from a work permit/ occupation permit to work in Mauritius.

ACQUISITION OF A RESIDENTIAL PROPERTY FOR A MINIMUM OF USD 500,000

A non-citizen, main holder of an occupation permit or residence permit, is eligible to acquire one residential property (built unit or land), outside the regulated schemes subject to:

- The minimum value of the property is not less than USD 500,000
- The residential property (stand-alone house, villa, apartment, etc) is constructed on land not exceeding 0.5276 hectare (1.25 arpents)
- The extent of the bare land or serviced land does not exceed 0.5276 hectare (1.25 arpent) and excludes State land, Pas Géométriques and agricultural land

MICE VAT EXEMPTION SCHEME

An event organiser may apply for VAT exemption on accommodation costs (excluding alcoholic drinks) incurred by foreign visitors attending an event such as business meetings, conferences, exhibitions and weddings. The number of foreign visitors attending the event should not be less than 50 people with a minimum length of stay of 3 nights.

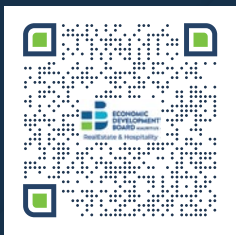


KEY FACTS:

	2023	2024
GVA Contribution (Real Estate):	+5.0%	+4.9%
GVA Growth (Real Estate):	+2.2%	+1.9%
GVA Contribution (Construction):	+6.6%	+6.9%
GVA Growth (Construction):	+37.4%	+25%
Tourism Contribution to GDP:	+8.7%	+8.4%



DISCOVER MORE!



RESIDENCY

in Mauritius



RESIDENCY *in Mauritius*

INVEST, WORK, RETIRE &
LIVE IN MAURITIUS



Invest, Work, Retire & Live in Mauritius

Mauritius offers 10-year work and live residency to Investors, Self-Employed and Professionals including dependents.

Foreign nationals wishing to work, invest, live or retire in Mauritius may explore various avenues either through the Occupation Permit, the Residence Permit or the Permanent Residence Permit.

Submission of application is made online through the National E-Licensing System via the following link:

<https://business.edbmauritius.org>

Residency options:

Residency by Investment (10-Year Residency) Investor Occupation Permit

Option 1: Investment of USD 50,000

- Minimum investment of USD 50,000 in a business activity

Option 2: Net Asset Value of USD 50,000

- Net Asset Value of at least USD 50,000 in the company and a cumulative turnover of at least MUR 12 million during the 3 years preceding application

Option 3: Investment in High Tech Machines and Equipment

- Initial investment of USD 50,000 of which (i) a minimum transfer of at least USD 25,000 and equivalent of remaining value in high technology machines and equipment

Option 4: Innovative Start-up

- Investors conducting R&D in qualifying sectors including but not limited to Health Sciences, Ict, Fintech, Nano Technology, Pharmaceutical, etc
- Invest in innovative projects should be at least a 20% Research & Development component.
- No capital outlay requirement for start-ups mentored
- Submission of an innovative project to EDB or registration with an incubator accredited by MRIC





Residency for Entrepreneurs (10-Year Residency)

Self-employed Occupation Permit

- Investment of USD 35,000 in a professional activity in the services sector only

Residency by Profession (10-Year Residency)

Professional Occupation Permit

- Monthly basic salary of MUR 22,500

Young Professional Occupation Permit

- Open to foreign students who have studied in a tertiary education institution in Mauritius. Validity - Maximum 3 years
- After the 3 years, the employer may apply for an Occupation Permit as Professional on behalf of the employee.

Permanent Residence Permit (20 Years)

Existing Occupation/Residence Permit holders

Investor

- Achieving an annual gross income of at least MUR 15 million for 3 consecutive years preceding the application for the Permanent Residence Permit application OR
- Achieving an aggregate turnover of MUR 45 million for any consecutive period of 3 years preceding the Permanent Residence Permit application.

Professional

- Receiving a monthly basic salary of at least MUR 150,000 for 3 consecutive years preceding the Permanent Residence Permit application.

Self-employed

- Achieving an annual business income of at least MUR 3 million for 3 consecutive years, immediately preceding the Permanent Residence Permit application.

Retired Non-Citizen

- Transferring at least USD 54,000 or its equivalent in freely convertible foreign currency during the 3 years preceding the Permanent Residence Permit application.

Investment of USD 375,000 in a Qualifying Business Activity

- Including but not limited to Agro-based industry, Audio-visual, Cinema and Communication, Banking, Construction, Education, Environment-friendly and green energy products, Financial Services, Fisheries and Marine Resources, Freeport, Information Technology, Infrastructure, Insurance, Leisure, Manufacturing, Marina development, Tourism and Warehousing, Initial Public Offerings.

DISCOVER MORE!



The **SILVER** *Economy*



The **SILVER** Economy

ENJOY YOUR RETIREMENT IN A
TROPICAL PARADISE



Enjoy a blissful retirement in Mauritius, for those aged 50 and above, through three routes.

1. The 5-year Retirement Permit

The most straightforward option to retire in Mauritius!

Apply for a 5-year Retirement Permit with transfer of an initial sum of at least USD 2000 monthly or a sum of USD 24,000 annually. You and your dependents will be eligible to stay 5 years in Mauritius, renewable.

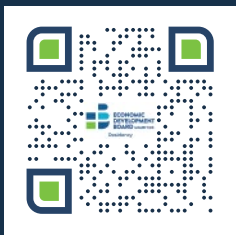
2. The Premium Visa

Enjoy exceptional island lifestyle for a period of 6 months to 1 year (renewable) for Premium Visa. Citizens from over 110 countries can submit application online.

3. Residency by acquisition of immovable property

Acquire an immovable property in Mauritius (apartment, duplex, or villa) for USD 375,000 in an approved Scheme, and reside on the island! The residence permit is also valid for your dependents (spouse, common-law partner, and children).

DISCOVER MORE!



Industry INCENTIVES

FISCAL INCENTIVES

- Corporate Tax is only 15%
- 3% corporate tax on profits derived from exports
- No import duties on equipment and raw materials
- No export duties
- VAT on raw materials is payable at customs clearance but reimbursable at exports
- Accelerated depreciation on machinery, equipment and construction of industrial premises dedicated to manufacturing activities²
- VAT exemption on 3D printing technologies
- Tax incentives for Research and Development (R&D)
- Investment Certificate: Companies involved in High Tech Manufacturing will benefit from an 8-year income tax holiday, exemption from registration duty and land transfer tax, as well as VAT exemptions on buildings, plant, and machinery
- Premium Investor Certificate grants bespoke incentives to companies investing at least Rs 500 million, including customised tax rebates, exemptions, preferential rates, and facilitation for land, infrastructure, utilities, and labour, subject to EDB and Ministerial approval

EXPORT INCENTIVES

- **Freight Rebate Scheme**
 - Refund of 27% on Basic Ocean Freight Costs up to the maximum of USD200 per 20ft and USD400 per 40ft (Total Turnover of less than Rs 20 M) for a period of 1 year
 - Other Eligible Exporters: Refund of 17% on Basic Ocean Freight costs up to the maximum of USD200 per 20ft and USD400 per 40ft (Total Turnover of less than Rs 100 m)
 - Annual cap of Rs 3 million per company
- **Support for Trade Promotion & Marketing Scheme**
 - Refund of 40% on Basic Air Freight Costs.
 - Annual cap of Rs 20 Million per company
- **SME Refund Scheme**
 - Assist SMEs to expand their businesses through participation in export promotion activities
 - Refund of Rs 333,000 per financial year for participation in a maximum of 2 international fairs

The export incentives are presently valid up to 30th June 2026.

Recruitment of expatriates and foreign labour

Streamlined procedures for the recruitment of expatriates and foreign labour with a 10-year work permit policy for expatriates in the manufacturing sector.



AFRICA

The Next Big Thing

Mauritius: YOUR IDEAL BUSINESS AND INVESTMENT HUB FOR AFRICA

Africa, a land of promise, provides tremendous business and investment opportunities for companies worldwide to extend their footprints. The continent is already on a transformative journey towards unprecedented opportunity for sustained growth, employment generation and creation of economic prosperity with the harmonisation of trade and investment policies. Furthermore, the implementation of the AfCFTA is progressively creating a liberalized continental market for goods and services, facilitated by free movement of human capital with a view to better integrate African economies and at the same time to spur a more conducive environment for FDI and enhancing regional cooperation.

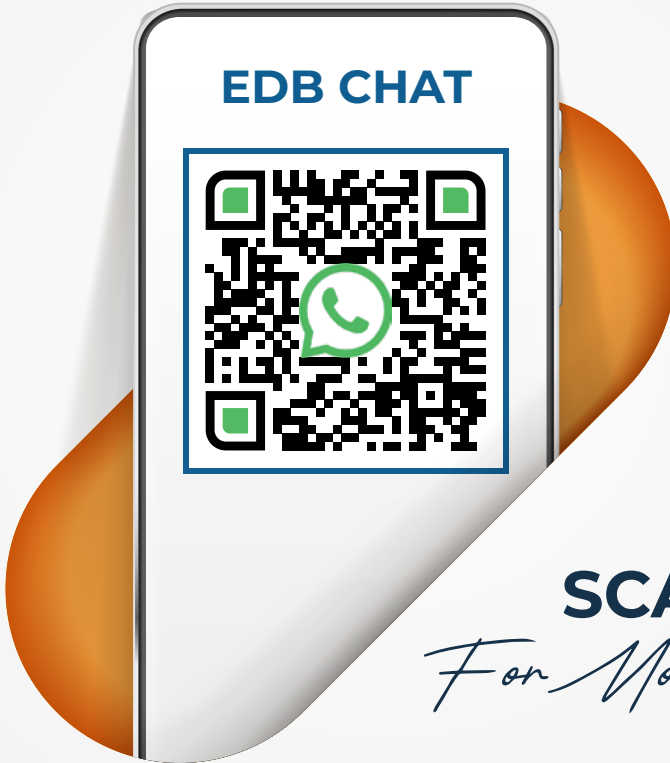
Mauritius has an umbilical relation with Africa and has forged strong partnerships with several African States. Mauritius, a reference of economic success in Africa, is poised to become the trade and investment corridor connecting Asia and Africa, with the country's geostrategic features, The country possesses competitive strength in the export of medical devices, agriculture, food processing, higher education services, ICT services, textiles & apparel, and jewellery.

The Government of Mauritius, through the Economic Development Board, has already embarked on several initiatives to promote and facilitate investment flows and trade of goods and services to Africa. The EDB has taken several initiatives to boost cooperation and exchange with its African counterparts. Those initiative includes the negotiation and signature of MoU's with African IPA's. Those agreements have established a favourable framework for cooperation between Investment Promotion Agencies, and they also demonstrate the consistency and growing relations that have been developed over time. Additionally, the EDB is also very active and visible on the continent, and regularly respond positively to invitations received from African countries. In line with the Africa Strategy of the Economic Development Board (EDB), the following countries have been identified as priority countries in Africa for Mauritian operators wishing to expand their operations on the continent, increase exports and boost export of services: South Africa, Kenya, Tanzania, Zambia, Botswana, Madagascar, Cote d'Ivoire, Ghana, and Egypt. Given the dynamics of the African market, EDB will consider other countries depending on the new opportunities emerging.

Contact the Economic Development Board of Mauritius today to learn more about how Mauritius can help you succeed in Africa.



Chat **WITH US!**



SCAN

For More Info!

