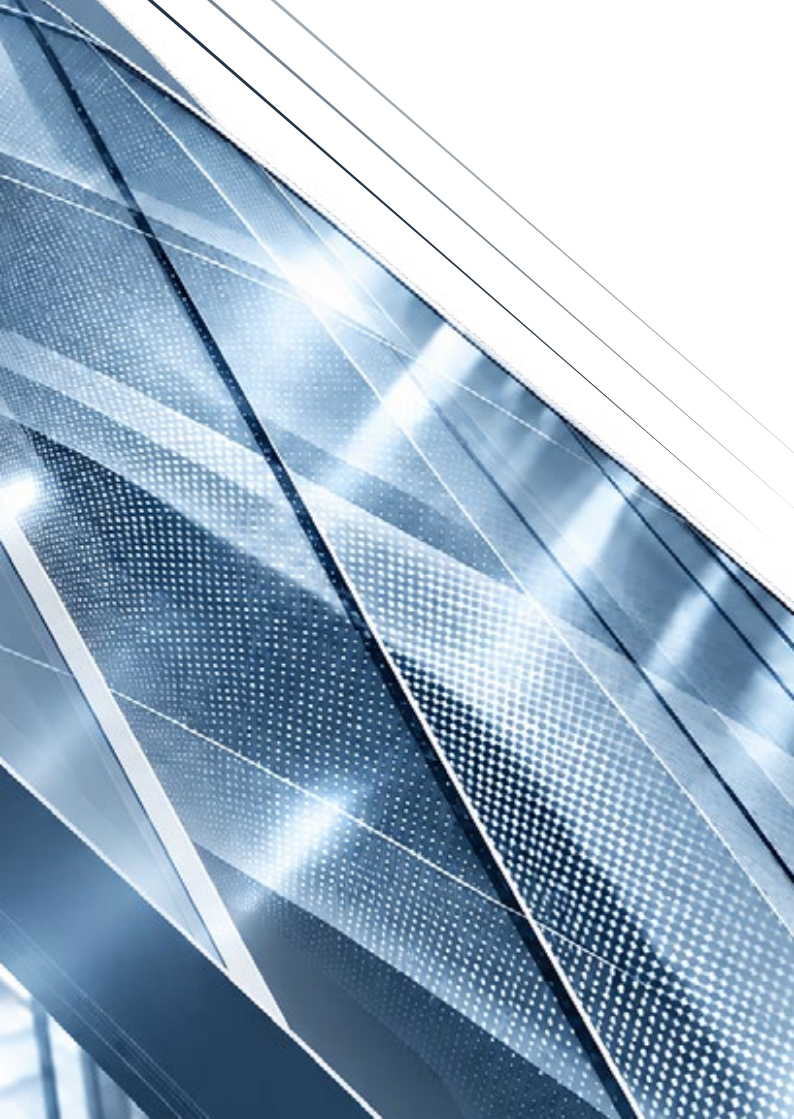


ANDERSEN

# TAX CARD

2026/27

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PROPERTY



# CONTENTS


| | |
|---|---|
| Abbreviations | 2 |
| Income Tax | 3 |
| Individuals | 3 |
| Companies | 8 |
| Registration Duties | 23 |
| Land Duties and Taxes | 24 |
| Value Added Tax | 26 |
| Tax Administration | 31 |
| Tax Deadlines | 32 |
| Highlights of Mauritius Tax Treaties | 35 |

# ABBREVIATIONS

| | |
|---|---|
| AC | Authorised Company |
| AMT | Alternative Minimum Tax |
| APS | Advance Payment System |
| cc | Cylinder Capacity |
| CbC | Country by Country |
| CCR | Corporate Climate Responsibility |
| CEF | Closed End Fund |
| CFC | Controlled Foreign Company |
| CIS | Collective Investment Scheme |
| CPS | Current Payment System |
| CSG | Contribution Sociale Généralisée |
| CSR | Corporate Social Responsibility |
| DG | Director General of the MRA |
| EDB | Economic Development Board |
| FSA | Financial Services Act 2007 |
| FSC | Fair Share Contribution |
| GBC | Global Business Company |
| GBE | Global Business Entity |
| GRA Act | Gambling Regulatory Authority Act |
| HEC | Higher Education Commission |
| HRDC | Human Resource Development Council |
| ICT | Information and Communication Technology |
| IPT | Insurance Premium Tax |
| IRS | Integrated Resort Scheme |
| ITA | Income Tax Act 1995 |
| M | Million |
| MIPA | Mauritius Institute of Professional Accountants |
| MNE | Multinational Enterprise |
| MRA | Mauritius Revenue Authority |
| NSF | National Savings Fund |
| NSIS | National SME Incubator Scheme |
| PAYE | Pay As You Earn |
| PCC | Protected Cell Company |
| PDS | Property Development Scheme |
| QDMTT | Qualified Domestic Minimum Top-Up Tax |
| R&D | Research & Development |
| RES | Real Estate Scheme |
| ROE | Return of Employee |
| Rs | Mauritian Rupee |
| SOP | Statement of Practice (MRA) |
| SME | Small and Medium Enterprises |
| TDS | Tax Deducted At Source |
| UPE | Ultimate Parent Entity |
| UTC | Underlying Tax Credit |
| VAAS | VAT Annual Accounting System |
| VAT | Value Added Tax |

# INCOME TAX

## INDIVIDUALS

### Fiscal Year

The fiscal year runs from 1 July to 30 June.

### Tax Residency

An individual is considered to be a tax resident of Mauritius in respect of an income year where he:

- has his domicile in Mauritius unless his permanent place of abode is outside Mauritius;
- has been present in Mauritius for at least 183 days; or
- has been present in Mauritius in the current income year and the 2 preceding income years, for an aggregate period of at least 270 days.

### Tax Rate

The below income tax rates are applicable for an individual:

| Annual chargeable income | Rate of income tax |
|---|---|
| First Rs 500,000 | 0% |
| Next Rs 500,000 | 10% |
| Next Rs 11M | 20% |
| Above Rs 12M | 35% |

The income tax is calculated on chargeable income.

### Chargeable Income

The chargeable income of an individual is the amount remaining after deducting from the net income personal reliefs and deductions to which the individual is entitled.

### Taxable Persons

Resident individuals are subject to income tax in Mauritius on income, other than exempt income, which is derived from Mauritius. Income derived by a resident individual from outside Mauritius is taxable in Mauritius on being remitted to Mauritius.

A non-resident individual will only be subject to income tax on income, other than exempt income, derived from or accruing in Mauritius.

### Taxation of Premium Visa or Golden Visa Holders

A premium visa holder or a golden visa holder may be subject to tax in Mauritius on income derived from Mauritius. Income derived for work performed remotely from Mauritius shall be deemed to be derived in Mauritius when it is remitted in Mauritius.

## Tax Holidays

| Income type | Period of tax holiday |
|---|---|
| Income from registered employment, business, trade, profession or investment derived by a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme | 10 years |
| Emoluments from employment with a licensed company, provided that the employee manages an asset base of not less than USD 50M and is issued with an Asset Manager Certificate, Fund Manager Certificate, or Asset and Fund Manager Certificate on or after 1 September 2016 | 10 years |
| Income derived by a non-citizen individual or a company wholly owned by a non-citizen who invests USD 25M or more on or after 1 September 2016 and complies with the terms and conditions of the EDB | 5 years |
| Emoluments derived by a qualifying non-citizen from a company engaged in the manufacturing of solar photovoltaic systems | 4 years |

## Benefits in Kind and Allowances

### i. Car Benefit

| Cylinder Capacity/Cost | Monthly Taxable Benefits Rs |
|---|---|
| Car costing not more than Rs 3M | |
| i. Cylinder Capacity | |
| a. up to 1,600cc | 12,000 |
| b. 1,601cc to 2,000cc | 13,500 |
| c. above 2,000cc | 15,000 |
| ii. Electric Car | 13,500 |
| Car costing more than Rs 3M | |
| i. more than Rs 3M up to Rs 5M | 25,000 |
| ii. more than Rs 5M up to Rs 8M | 35,000 |
| iii. more than Rs 8M | 50,000 |

## ii. Housing Benefit

| | Unfurnished | Furnished |
|---|---|---|
| Property owned by the employer | 10% of employee's total emoluments | 15% of employee's total emoluments |
| Property rented by the employer | Actual rent paid | Actual rent paid |

## iii. Accommodation Benefit Provided by Hotels

a. Full board and lodging

| | Per month |
|---|---|
| Single | Rs 11,500 |
| Married | Rs 15,700 |

b. Accommodation

| | |
|---|---|
| For managing and supervisory staff | Rs 4,400 |
| Other Staff | Rs 2,200 |

## iv. Other Fringe Benefits

| | Taxable benefits |
|---|---|
| Interest-free loans or loans at reduced rates | Difference between the amount of interest for the month, calculated at 2% per annum above the repo rate, prevailing at the end of that month, and the amount of interest paid in that month |
| Tips received by an employee from a pool managed by the employer | Actual amount received in the month by the employee |
| Repayment or write-off of employees' debt by the employer | Amount of debt repaid or written off in the month |
| Domestic and private expenses borne by employer, including utilities, wages of housemaids, school fees of children, club membership fee and any other domestic and private expenses | Actual amount paid for the month |
| Tax paid by the employer | Tax benefit is arrived at by dividing the tax payable on the actual emoluments by a factor which varies according to the marginal tax rate applicable |

## Personal Reliefs and Deductions

An individual, resident in Mauritius, is entitled to deduction for dependents for the year ending 30 June 2027, as follows:

| Number of dependent/s | Amount of deduction Rs |
|---|---|
| One | 110,000 |
| Two | 190,000 |
| Three | 275,000 |
| Four or more | 355,000 |

Retired individuals or disabled persons are entitled to an additional amount of Rs 50,000. A retired person is a person who attains the age of 60 during the income year and who is not in receipt of business income or emoluments exceeding Rs 50,000, other than retirement pension, in an income year.

Deductions cannot be claimed on a dependent who is deriving total income, including exempt income, exceeding the amount below:

| | Year ending 30 June 2027 Rs |
|---|---|
| 1st dependent | 110,000 |
| 2nd dependent | 80,000 |
| 3rd dependent | 85,000 |
| 4th dependent | 80,000 |

### Additional deduction

| | Year ending 30 June 2027 |
|---|---|
| Dependent child attending fee-paying private schools | Rs 60,000 per dependent |
| Dependent child attending undergraduate or postgraduate course | Rs 500,000 per dependent up to a maximum of 4 dependents |
| Relief for medical or health insurance premium | Self Rs 25,000 |
| | 1st Dependent Rs 25,000 |
| | 2nd Dependent Rs 20,000 |
| | 3rd Dependent Rs 20,000 |
| | 4th Dependent Rs 20,000 |

The above deductions and reliefs are subject to the individual meeting certain conditions.

## Other Deductions and Allowances*

- Interest relief on secured housing loan
- Investment in Rainwater Harvesting System
- Expenditure Incurred by Artists
- Solar Energy Investment Allowance
- Donation to Charitable Institutions
- Contribution to Approved Personal Pension Schemes

* The above deductions and allowances are subject to the individual meeting certain conditions.

## Income Tax on Winnings

The Mauritius National Lottery Operator, a casino operator, a hotel casino operator or a gaming house operator, licensed under the GRA Act is required to deduct tax at 10% of the amount exceeding Rs 100,000 of winnings paid to a winner.

## Fees to Directors

Where fees are payable by a company to any of its directors or by a statutory body/Council/ Committee to any member of its Board, tax shall be withheld from the fees at the flat rate of 15% or at the option of the director or member, at the rate of 20%. Where the director is a non-resident and does not derive any other gross income, the amount of tax withheld shall be the final amount of tax payable and no annual tax return is required to be filed.

# COMPANIES

## Fiscal Year

The fiscal year runs from 1 July to 30 June.

## Tax Residency

A company is resident in Mauritius if it:

a. is incorporated in Mauritius; or
b. has its central management and control in Mauritius.

A company incorporated in Mauritius shall be treated as being non-resident if its central management and control is outside Mauritius.

## Imposition of Tax

Resident companies are subject to tax in Mauritius on worldwide income whereas non-resident companies are subject to tax in Mauritius only on income derived from Mauritius.

## Tax Rate

| Note | | Rate % |
|---|---|---|
| 1 | Headline Tax Rate | 15% |
| 2 | Specific Tax Rate | 3% |
| 3 | CSR | 2% |
| 4 | CCR Levy | 2% |

***Note:***

1. Companies are subject to income tax at the rate of 15% on their chargeable income.
2. A reduced 3% tax rate is applicable on
   i. Chargeable income attributable to export of goods, other than live animals.
   ii. Chargeable income attributable to manufacturing activities in a freeport zone.
   iii. Chargeable income derived by a higher education institution set up in Mauritius and registered under the Higher Education Act.
   iv. Chargeable income derived by a manufacturing company engaged in medical, biotechnology or pharmaceutical sector.
3. Companies are required to set up every year a CSR Fund equivalent to 2% of their chargeable income of the preceding year. CSR, however, does not apply to a company holding a Global Business Licence, an IRS company, a non-resident Société, a Foundation, a Trust, a trustee of a Unit Trust Scheme, a Real Estate Investment Trust, a bank in respect of its income derived from its banking transaction with non-residents or GBCs, a company holding a certificate of Freeport operator or private Freeport developer in respect of its income derived from export, and a company electing to pay presumptive tax. CSR applies to a resident Société, other than a Société holding a Global Business Licence, as it applies to a company.

4. Companies whose annual turnover exceeds Rs 50M are liable to pay CCR Levy. Turnover is defined as gross income, including exempt income, derived from all sources. The CCR Levy applies to a resident Société, trust and foundation, as it applies to a company. The CCR Levy is calculated at 2% of the chargeable income of the current income year.

   The CCR Levy can no longer be offset against tax credits, except for the 15% investment tax credit available to manufacturing companies and relief available under a Mauritius tax treaty.

## Qualified Domestic Minimum Top-Up Tax

Effective from the year of assessment commencing on 1 July 2025, QDMTT will apply to an entity which is located in Mauritius and is part, or is itself the ultimate parent entity incorporated in Mauritius, of an MNE which has an annual consolidated revenue of at least EUR 750M for a minimum of two out of the four fiscal years preceding the fiscal year for which the QDMTT is leviable.

The minimum tax rate is set at 15% and impacted entities shall pay QDMTT where the combined effective tax rate for group members in Mauritius is less than 15%.

QDMTT does not apply to the following:

i. A Governmental entity;
ii. An International organisation;
iii. A Non-profit organisation;
iv. A Pension fund;
v. An Investment fund, where it is the Ultimate Parent Entity (“UPE”) of an MNE group;
vi. An Insurance investment entity;
vii. Real estate investment vehicle, where it is the Ultimate Parent Entity (“UPE”) of an MNE group; and
viii. Such other entity as may be prescribed.

## Alternative Minimum Tax

Where a company’s normal tax payable for an income year is less than 10% of its adjusted book profit, the tax payable shall be deemed to be 10% of the adjusted book profit for that year.

AMT is effective as from the year of assessment commencing 1 July 2026 and will apply to companies operating in the below sectors:

- Tourism
- Insurance
- Financial intermediary
- Real estate
- Telecommunications

AMT does not apply to GBEs, exempt bodies and persons qualifying for certain exemptions.

Where a company derives income from life insurance business, the tax payable shall be the higher of:

- The AMT; or
- The amount calculated as per section 50(1A) of the ITA.

## Corporate Fair Share Contributions

Companies with chargeable income exceeding Rs 24M will be subject to corporate FSC.

The below persons, among others, are excluded from the scope of the corporate FSC:

- GBEs;
- Any exempt body;
- An SME;
- An enterprise engaged in a bio-farming project approved by FAREI, during its first 8 years of activities;
- A captive insurance licence holder;
- A Global Headquarters Administration Licence holder;
- A Global Treasury Activities Licence or Global Legal Advisory Services Licence holder;
- A family office licence holder; and
- A company issued with an E-commerce certificate and set up before 30 June 2025.

### Corporate FSC Rates

#### Companies (non-banks)

- 5% of chargeable income for companies subject to tax at 15%
- 2% of chargeable income for companies subject to tax at 3%

#### Banks

- 5% on chargeable income
- Additional 2.5% on income from transactions with residents, other than GBEs

### Cap on Total Tax Burden

The income tax or AMT, CSR, CCR Levy, FSC, solidarity levy and special levy, as applicable, payable by a telecommunication company licensed under the Information and Communication Technologies Act and by a bank, shall not exceed 35% of its chargeable income.

## Tax Deduction at Source

TDS is applicable where payments are made by any person, other than an individual, as per the table below, subject to conditions:

| | Source | Rate of tax % |
|---|---|---|
| 1. | Interest payable by any person, other than by a bank or non-bank deposit taking institution, to any person, other than a company resident in Mauritius. Interest payable by a GBC to a non-resident out of foreign source income is exempt from tax in Mauritius. (See (i) below) | 15 |
| 2. | Royalties payable to: | |
| | a. a resident | 10 |
| | b. a non-resident (see (i) below) | 15 |
| | There is no TDS on royalty paid by a company to a non-resident out of its foreign source income. | |
| 3. | Rent payable to (see (ii) below): | |
| | a. a resident | 7.5 |
| | b. a non-resident | 10 |
| 4. | Payment to contractors and sub-contractors (see (iii) below) | 0.75 |
| 5. | Payment to providers of services (see (iv) below) | 5 |
| 6. | Payment made by Ministry, Government department, local authority, statutory body, or the Rodrigues Regional Assembly on contracts, other than payments to contractors and sub-contractors and payments to providers of services (see (iii) & (iv) below): | |
| | a. for the procurement of goods and services under a single contract where the payment exceeds Rs 300,000 | 1 |
| | b. for the procurement of goods under a contract, where the payment exceeds Rs 100,000; or | 1 |
| | c. for the procurement of services under a contract, other than telephone, postal, air travel and hotel services, where the payment exceeds Rs 30,000. | 3 |
| 7. | Payments in respect of rental or other consideration for board and lodging made to the owner of an immovable property or his agent, other than a hotel, by: | |
| | a. a tour operator or travel agent, other than an individual; | 5 |
| | b. an IRS/RES company or a provider of property management services; | 5 |
| | c. any other agent, other than an individual, carrying on the business of providing services in respect of letting of properties. | 5 |

| Source | | Rate of tax % |
|---|---|---|
| 8. | Payments made by any person, other than an individual, to a non-resident for any services rendered in Mauritius, except where the payments are made to a person exempt from income tax by virtue of an enactment or any arrangement for relief from double taxation | 10 |
| 9. | Management fees payable to an individual by any corporate entity: | |
| | a. resident | 5 |
| | b. non-resident | 10 |
| 10. | Payments to a non-resident entertainer or sportsperson | 10 |
| 11. | Commissions payable by any person other than an individual (see (v) below) | 3 |
| 12. | Payments by any person, other than an individual, to consultants other than: | 3 |
| | i. a company holding a management licence | |
| | ii. a company holding an investment adviser licence | |
| | iii. those specified in the Fifth Schedule | |
| 13. | Payments by any person, other than an individual, to a provider of security services, cleaning services, pest management services and other ancillary services | 3 |
| 14. | Payments by insurance companies to motor surveyors and any other person for repairs of motor vehicles of policy holders | 3 |
| 15. | Payment to an ICT services provider where the payment exceeds Rs 300,000 | 1 |
| 16. | Payment for advertising, promotional, endorsement, or marketing services through social media platforms, digital content, or similar electronic means | 5 |

i. The rate of TDS may be reduced under any applicable Double Taxation Agreement between Mauritius and the jurisdiction of the recipient.

ii. TDS is applicable on rent payable by any person, other than an individual, to any person except a person exempt from income tax.

iii. "Contractor" means any person who enters into a contract for carrying out civil construction, mechanical or electrical work, including the supply of labour for carrying out civil construction works.

iv. The list of "providers of services" is as per the Fifth Schedule of the ITA, except a company holding a management licence and an investment adviser licence.

v. "Commission" includes any sum paid or payable to an agent in relation to a commercial transaction.

## Partial Exemption

80% partial tax exemption is applicable on the following streams of income, subject to satisfying certain conditions:

- foreign sourced dividend*;
- interest** derived by a company other than:
  i. a bank referred to in section 44C of the ITA;
  ii. a non-bank deposit taking institution;
  iii. a money changer;
  iv. a foreign exchange dealer;
  v. an insurance company;
  vi. a leasing company; and
  vii. a company providing factoring, hire purchase facilities, or credit sales facilities;
- profit attributable to a permanent establishment;
- income, other than interest, derived by a CIS or a CEF;
- income derived by a CIS Manager, CIS Administrator, Investment Adviser, Investment Dealer or Asset Manager;
- income derived by a company engaged in the leasing of ships, aircrafts, locomotives and trains including rails leasing;
- income derived by a company from reinsurance and reinsurance brokering activities;
- income derived by a company from leasing and provision of international fibre capacity;
- income derived by a company from the sale, financing arrangement, asset management of aircraft and its spare parts and aviation advisory services related thereto;
- interest derived by a person from money lent through a Peer-to-Peer Lending platform;
- income derived by a company holding a Robotic and Artificial Intelligence Enabled Advisory Services licence;
- income derived by a company holding a Payment Intermediary Services licence; and
- income derived by a company holding a Virtual Asset Service Provider licence.

* Effective from 8 August 2025, banks can no longer claim 80% exemption on foreign dividend income.

** 95% partial tax exemption is applicable on interest derived by a Collective Investment Scheme or Closed End Fund licensed or approved by the Financial Services Commission.

## Authorised Company

An AC is a company incorporated in Mauritius but which is required to have its place of central management and control outside of Mauritius. An AC is subject to income tax in Mauritius only on income derived from Mauritius.

## Small Company/Enterprise

A small company incorporated under the Companies Act or a small enterprise or co-operative society registered with SME Mauritius Ltd on or after 2 June 2015 is exempt from income tax for the first 8 income years. Unrelieved tax losses incurred during the tax exemption period cannot be carried forward.

## Controlled Foreign Company Rules

Mauritius has adopted CFC rules whereby any non-distributed profits of a CFC which are deemed to have arisen from non-genuine arrangements for the main purpose of obtaining a tax benefit, shall be accounted as part of the chargeable income of the resident parent company.

CFC rules will not apply in an income year where the:

- Accounting profits do not exceed EUR 750,000 and non-trading income is less than EUR 75,000;
- Accounting profits represent less than 10% of its operating costs for the tax period. Operating costs exclude the cost of goods sold outside the country where the foreign entity is tax resident and any payment to associated enterprises; or
- The tax rate in the country of residence of the CFC exceeds 50% of the Mauritian tax rate (i.e. where the headline income tax rate in the jurisdiction of the CFC exceeds 7.5%).

## Application of Arm's Length Test

The ITA provides for the application of the arm's length principles to any business or income generating activity carried in or from Mauritius. Appropriate records of related party transactions should be prepared and kept, as prescribed.

## Tax Holidays

| Income derived from the below activities/licences: | Number of years of tax holiday |
|---|---|
| Bunkering of low sulphur heavy fuel oil | 4 |
| Project developer or project financing institution in collaboration with the Mauritius Africa Fund for the purpose of developing infrastructure in the Special Economic Zones | 5 |
| E-Commerce platform | 5 |
| Peer-to-Peer Lending platform | 5 |
| Global Treasury Activities licence | 5 |
| Global Legal Advisory Services licence | 5 |
| Innovation-driven activities for intellectual property assets | 8 |
| Manufacture of pharmaceutical products, medical services and high-tech products | 8 |
| Exploitation and use of deep ocean water for providing air conditioning installations, facilities and services | 8 |
| Manufacturing of automotive parts | 8 |
| Inland aquaculture | 8 |
| Branch campus approved by the HEC, forming part of an institution ranked among the top 500 tertiary institutions worldwide | 8 |
| Manufacturing of nutraceutical products | 8 |
| Food processing activities | 8 |
| Development of a marina | 8 |
| Global Headquarters Administration licence | 8 |
| Industrial fishing | 8 |
| Freeport operator or private freeport developer holding a GBC licence | 8 |
| Sheltered farming scheme | 8 |
| Bio farming project | 8 |
| Sustainable agriculture | 8 |
| Companies holding an Investment Certificate issued by EDB | 8 |
| Family Office (Single) or (Multiple) licence | 10 |
| Start-up enterprise | 10 |
| Captive insurance | 15 |

This list is non-exhaustive. Conditions may apply in order to avail of the tax holidays.

## Tax Incentives

| Expenditure incurred on: | Tax incentive |
|---|---|
| Electronic, high precision or automated machinery or equipment | 100% Deduction |
| Medical research and development | 200% Deduction |
| Acquisition of patents and franchises, including costs incurred to comply with international quality standards and norms* | 200% Deduction |
| Acquisition of specialised software and systems* | 200% Deduction |
| Artificial Intelligence technologies | 100% Deduction up to Rs 150,000 |
| Products manufactured locally by small enterprises and incurred by manufacturing companies | 10% of the amount of expenditure incurred during the period starting on 1 July 2021 and ending on 30 June 2022; and<br>25% of the amount of expenditure incurred as from 1 July 2022 |
| International accreditation and incurred by a company registered as a health institution | 200% Deduction |
| Market research and product development and incurred by manufacturing companies having an annual gross income derived from exports of goods not exceeding Rs 500M | 200% Deduction |
| Qualifying research and development which is directly related to existing trade or business of a company | 200% Deduction |
| Financing, sponsorship, marketing or distribution of an approved film* | 200% Deduction |
| Costs incurred to support registered professionals in arts | 200% Deduction |
| Donation made electronically to charitable institutions* | 300% Deduction, subject to a maximum deduction of Rs 1M<br>100% Deduction of Rs 100,000 on donations |

This list is non-exhaustive. Conditions may apply in order to avail of the tax incentives.

* As from 1 July 2025, these deductions are no longer applicable to companies with yearly turnover of at least Rs 100M.

## Tax Credits

### a. Foreign Tax Credit

Under domestic law, a company is allowed to claim as credit, against its Mauritian tax liability arising on its foreign source income, the foreign tax suffered on that income. This includes credit for underlying taxes suffered in respect of profits used to distribute dividend (UTC). UTC can only be claimed provided the recipient of the dividend holds at least 5% shares in the investee company distributing the dividend.

### b. Tax Sparing Credit

Where the DG is satisfied that provisions have been introduced in the law of a foreign country with a view to promoting industrial, commercial, scientific, educational or other development in that country and that under those provisions –

i. a lower rate of tax has been imposed in that country than would otherwise have been the case; or

ii. income has been exempted from tax which would otherwise have been chargeable to foreign tax,

he shall allow a credit for the amount of foreign tax which would have been chargeable had those provisions not been enacted.

### c. Tax Credit for Medical, Biotechnology or Pharmaceutical Companies

100% tax credit may be claimed on capital expenditure on the acquisition of patents, incurred by a manufacturing company engaged in medical, biotechnology or pharmaceutical sector. Any unutilised tax credit may be carried forward for 5 consecutive income years, subject to conditions.

### d. Tax Credit for Manufacturing Companies

15% tax credit may be claimed on the cost of the new plant and machinery, artificial intelligence and patents, and recycling materials incurred by a manufacturing company during the period 1 July 2020 to 30 June 2029, in the year of acquisition and in each of the 2 subsequent income years. Any unutilised tax credit may be carried forward for 10 consecutive income years.

### e. Tax Credit for Expenditure on New Plant and Machinery

A qualifying small business or service provider with annual turnover not exceeding Rs 10M may claim 5% annual investment tax credit over 3 years on the acquisition cost of new equipment (max Rs 500,000 per year). Motor vehicles are excluded from the scope of the tax credit. Any unrelieved tax credit will be available to be carried forward for a period of 5 years. The tax credit will be granted on investment made during the period from 1 July 2025 to 30 June 2030.

### f. Tax Credit for Employers of Homeworkers

5% tax credit may be claimed by employers on investments made on information technology systems for the purpose of employing homeworkers.

## Investment in Corporate Nurseries

Where a company incurs capital expenditure on a creche for the benefit of its employees, it may be allowed a deduction of twice the amount of this expenditure but will not be eligible for annual allowance in respect of the creche. The double deduction is not available to companies having annual turnover of at least Rs 100M.

25% tax credit may be claimed on capital expenditure incurred in respect of a creche or the cost of setting up a Child Day Care Centre. Any unutilised tax credit may be carried forward for 5 consecutive income years, subject to conditions. The tax credit is available in addition to the double deduction under section 67 of the ITA and annual allowance under section 63 of the ITA.

## Presumptive Tax

A small enterprise may elect, by irrevocable notice, on or before the due date for the filing of its return, to pay a presumptive tax at the rate of 1% of its gross income.

A small enterprise is defined as a person -

- who is engaged in activities specified in the Thirteenth Schedule;
- whose gross income in an income year does not exceed Rs 10M; and
- whose gross income from sources, other than those specified in the Thirteenth Schedule to the ITA does not exceed Rs 400,000.

The activities specified in the mentioned Thirteenth Schedule are agriculture, forestry and fishing, manufacturing, excluding restaurants, wholesale of goods and retail of goods, including sale of food to be consumed off premises.

## Exempt Income for Individuals and Companies

1. Dividends
   a. paid by a company resident in Mauritius; or
   b. paid by a co-operative society registered under the Co-operative Societies Act.
2. Interest payable on:
   a. a balance maintained in a bank by an individual who is not resident in Mauritius.
   b. a savings or fixed deposit account held by an individual, a Société or a Succession with any bank.
   c. Government securities, debentures and sukuks quoted on the Stock Exchange and Bank of Mauritius Bills held by an individual, a Société or a Succession.
   d. Bonds and sukuks quoted on the Stock Exchange held by a non-resident company.
3. Interest derived by individuals and companies:
   a. from debentures, bonds or sukuks issued by a company to finance renewable energy projects, on such terms and conditions as he may determine.
   b. from a sustainability bond or a sustainability-linked bond issued in accordance with the bond principles, guidelines and handbooks administered by the International Capital Market Association to finance sustainable projects in Mauritius.
   c. from a bond issued by a public sector company to finance infrastructure projects.

4. Interest payable to a non-resident, not carrying on any business in Mauritius, by a GBC or by a licensed bank insofar as the interest is paid out of gross income derived from its banking transactions with non-residents and GBCs.
5. Interest, rent, royalties, compensations and other amounts paid by a Special Purpose Fund to a non-resident.
6. Royalties payable to a non-resident by a company out of its foreign source income.
7. Gains or profits derived from the sale of units, securities or debt obligations by a person.
8. Gains or profits derived from the sale of gold, silver or platinum, held for a continuous period of at least 6 months by a person. The exemption does not apply to banks.
9. Gains or profits derived from the sale of the items stored in a vault pursuant to item 3(n) of the Second Schedule to the Freeport Act or of the titles of ownership of those items.
10. Income derived by the registered owner of a foreign vessel from the operation of the vessel including any income derived from the chartering of such vessel.
11. Income derived by the registered owner of a local vessel registered in Mauritius provided the income is derived from deep sea international trade only.
12. Income from bunkering activities of Marine Residual Fuel Oil by an authorised firm, subject to conditions.
13. Income exempt from income tax by any other enactment.
14. Income derived by a co-operative society from agricultural activities.
15. Income derived on the first 60 tonnes of sugar accruing to a planter who is an individual cultivating less than 15 hectares of land.
16. Gains derived by a planter, miller or service provider from the sale of land, provided that the proceeds are used exclusively for the implementation of the Voluntary Retirement Scheme or used exclusively by a miller in compliance with certain conditions, as the case may be.
17. Gains derived by any person from the sale of land previously acquired by him from a planter implementing the Voluntary Retirement Scheme.
18. Gains derived from the sale of land converted pursuant to section 29(1)(c)(ii)(B), or (f) of the Sugar Industry Efficiency Act, provided that the proceeds are used exclusively for the implementation of specified schemes.
19. The first Rs 3.5M of the aggregate amount received as lump sum by way of commutation of pension, death gratuity, retiring allowance, compensation negotiated under Section 42 of the Employment Rights Act and severance allowance, received in an income year and the four succeeding income years.
20. Any transport allowance, including petrol allowance and travel grant which is the lesser of Rs 20,000 or 25% of the monthly basic salary payable to an employee, provided that the employee makes use of the private car registered in his own name for attending duty and for the performance of the duties of his office or employment.
21. Passage Benefits provided under the contract of employment, not exceeding 6% of the basic salary.
22. Basic retirement pension paid by a pensioner to a charitable institution.
23. Invalid basic pension, contributory invalidity pension and carer's allowance payable under the National Pensions Act.
24. Alimony or maintenance allowance paid to a previous spouse whose marriage has been dissolved by a court of competent jurisdiction.

25. Maintenance allowance or other benefit in respect of attendance at a university, college, school or other educational institution in terms of a scholarship, bursary, exhibition or other education award.
26. The first Rs 50,000 of the amount receivable by an individual in an income year from a Real Estate Investment Trust.
27. Gains or profits, in money or money's worth, derived from the sale or transfer of undeveloped land made to a smart city company or smart city developer or the holding company of a smart city company or smart city developer, to a PDS Company or the holding company of a PDS Company, subject to conditions.
28. Housing allowance up to Rs 100 monthly payable by an employer to an employee.
29. Foreign service allowance, reimbursement of the cost or payment of personal and private expenses including medical expenses, to homebased staff of overseas mission.
30. Medical expenses paid for an employee or his dependents by his employer under an approved scheme.
31. Emoluments of a non-citizen who holds office in Mauritius as an official of a foreign Government and is posted to Mauritius for that purpose.
32. Emoluments derived by non-citizens employed by the company which will implement the projects funded by at least 50% through grants or concessionary financing from a foreign state or a donor institution and approved by the Ministry of Finance, Economic Planning and Development.
33. Foreign service allowance payable under a contract of employment to staff of statutory bodies posted abroad.
34. Car allowance payable in lieu of duty exemption on a car, to a public officer, an officer of a local authority, or officer of a statutory body.
35. Salaries and emoluments derived by an employee who is a citizen of Mauritius or who holds a permanent residence permit from his employment with the Liaison Office located in Mauritius, of the Bank referred to in the International Financial Organisations Act.
36. Emoluments derived by a seafarer from his employment on a vessel registered in Mauritius or on a foreign vessel.
37. Any allowance received by a person under the Social Contribution and Social Benefits Act 2021.
38. Income received as compensation from the government or a public sector body for losses suffered due to a natural disaster.

*This list is non-exhaustive. Conditions may apply in order to avail of the exemption.

## Tax Loss

Where a company satisfies the MRA that it has in an income year incurred a loss, it may deduct the loss in computing its net income for that income year.

Where the amount of loss cannot be fully relieved, the company may claim that the amount of unrelieved loss be carried forward and set off against its net income derived in the following 5 income years, provided that not less than 50% of the shares of the company were held by or on behalf of the same person at the end of each of those income years.

Manufacturing companies having more than 50% of change in shareholding may carry forward unrelieved tax losses provided that the change in shareholding is in the public interest and conditions relating to safeguard of employment are met as approved by the Minister.

Any amount of loss that is attributable to annual allowance claimed in respect of capital expenditure on or after 1 July 2006 can be carried forward indefinitely.

## Annual Allowance

| Capital Expenditure incurred on – | Rate of annual allowance Percentage of | |
|---|---|---|
| | Base Value | Cost |
| 1. Industrial premises excluding hotels | – | 5 |
| 2. Commercial premises | – | 5 |
| 3. Hotels | 30 | – |
| 4. Plant or Machinery – | | |
| a. costing or having a base value of Rs 60,000 or less | – | 100 |
| b. costing more than Rs 60,000 – | | |
| i. ships or aircrafts | 20 | – |
| ii. aircrafts and aircraft simulators leased by a company engaged in aircraft leasing | – | 100 |
| iii. motor vehicles (Restricted to Rs 3M) | 25 | – |
| iv. electronic and high precision machinery or equipment, computer hardware and peripherals and computer software | 50 | – |
| v. furniture and fittings | 20 | – |
| vi. other | 35 | – |
| 5. Improvement on agricultural land for agricultural purposes | 25 | – |
| 6. Research and development, including innovation, improvement or development of a process, product or service | – | 50 |
| 7. Golf courses | 15 | – |
| 7A. Acquisition of patents | 25 | – |
| 7B. Green technology equipment | – | 50 |
| 7C. Landscaping and other earth works for embellishment purposes | – | 50 |
| 7D. Acquisition of a solar energy unit | – | 100 |
| 8. Acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles | – | 5 |

## Trusts and Foundations

A resident trust means a trust:

i. administered in Mauritius and has a majority of the trustees resident in Mauritius; or
ii. where the settlor of the trust was resident in Mauritius at the time the instrument creating the trust was executed.

A resident foundation means a foundation which:

i. is registered in Mauritius; or
ii. has its central management and control in Mauritius.

On 24 August 2021, through its SOP, the MRA clarified that a trust or a foundation which has its central management and control outside Mauritius would be considered as non-resident.

## Advance Payment System

APS is a system whereby every company is required to submit electronically quarterly APS statements and pay tax in accordance thereof.

APS is applicable to companies, unit trust schemes, collective investment schemes, trusts (other than non-resident trusts), non-resident Sociétés, cells of a protected cell company, foundations, ACs, and any Société holding a Global Business Licence which has opted to be liable to income tax.

A company is not required to submit an APS statement in respect of an APS quarter where in the accounting year immediately preceding the commencement of that APS quarter, the company's gross income did not exceed Rs 10M or it had no chargeable income.

With effect from the income year starting 1 July 2026, companies with APS obligations must pay a portion of the CCR Levy in advance under their 3 quarterly APS returns, with the balance settled at year-end. The portion of the CCR Levy payable under APS is transitionally limited to:

i. 25% for FY2026/2027
ii. 50% for FY2027/2028; and
iii. 75% for FY2028/2029.

## Société/Limited Partnership/Limited Liability Partnership

Société means a Société formed under any enactment in Mauritius and includes a société de fait or a société en participation, a limited partnership, a limited liability partnership, a joint venture or a Société or partnership formed under the law of a foreign country.

A resident Société is a tax transparent entity. Every associate of a resident Société shall be liable to income tax on his net share of income from that Société.

A resident société holding a Global Business Licence may opt to be liable to income tax at the rate of 15%. Where a Société holding a Global Business Licence has not opted to be liable to income tax, every associate shall be liable to income tax on his share of income at the rate of 15%.

A non-resident Société shall be liable to income tax as if the Société was a company and pay income tax on its chargeable income at the rate of 15%.

# REGISTRATION DUTIES

## Payable by Transferee

| Description of Transfer/Deed | Rate |
|---|---|
| Transfer of immovable property | 5% |
| Transfers made to non-citizens (under EDB Property Scheme or Non-Citizens Property Restriction Act) | 5% as from 12 August 2026 |
| Transfer of shares in a company which gives right of ownership, occupation or usage in an immovable property or any part thereof.<br><br>Transfer of shares in relation to a company includes: (a) any issue of new shares to any person or conversion of debentures into shares which results in a change in control of that company; (b) any acquisition by a company of its own shares by way of redemption, share buy back or in any other manner where such acquisition results in a change of more than 10% in the shareholding of that company.<br><br>Transfer or issue of part social in a Société which gives right of ownership, occupation, usage in an immovable property or any part thereof. | 5% |
| Valuation of Mixed Property Transfers:<br><br>When a document involves both immovable and movable property (excluding association foncière cases), and the movable portion is not separately valued | 5% |
| Deed containing creation of a mortgage or privilege or instrument containing creation of fixed or floating charge or Lease Agreement (other than any deed witnessing a loan contracted by a citizen of Mauritius for the purchase, construction or renovation of his house) | |
| a. Not exceeding Rs 2,500,000 | Rs 30,000 |
| b. Exceeding Rs 2,500,000 but not exceeding Rs 5,000,000 | Rs 50,000 |
| c. Exceeding Rs 5,000,000 | Nil |

# LAND DUTIES AND TAXES

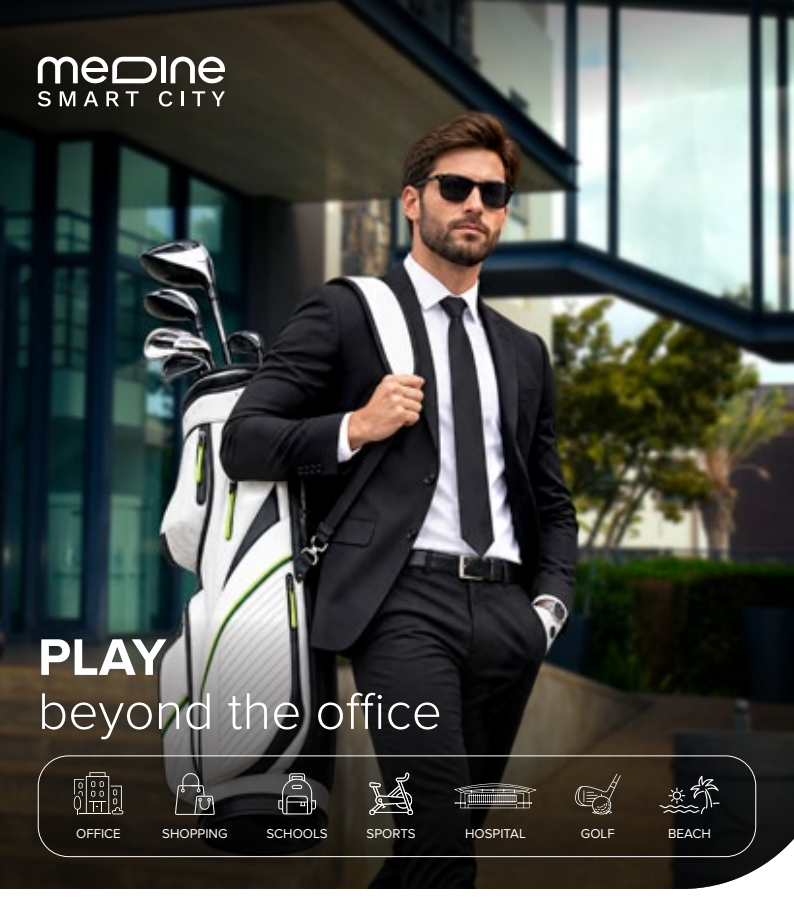
| | Transfer | Duty/Rate |
|---|---|---|
| a. | Transfer at a nominal price of one rupee to an "*association foncière*" set up in accordance with articles 664-123 and 664-138 of the Code Civil Mauricien, in respect of an area occupied by common amenities in a morcellement | Rs 50 in respect of every lot in the morcellement |
| b. | Direct or indirect transfer of immovable property, including on the following, other than under paragraph a above:<br>• Transfer of shares by a company which gives right of ownership, occupation or usage in an immovable property or any part thereof. Transfer in relation to shares in a company includes (i) any issue of new shares to any person, or conversion of debentures into shares by a company to any person which results in a change of control of that company; and (ii) any acquisition by a company of its own shares by way of redemption, share buy-back or any other manner where such acquisition results in a change of more than 10% in shareholding of that company.<br>• Transfer or issue of part social in a Société which gives right of ownership, occupation or usage in an immovable property or any part thereof. | 5% |
| c. | Transfers made to non-citizens (under EDB Property Scheme or Non-Citizens Property Restriction Act) | 5% as from 12 August 2026 |
| d. | Tax on transfer of leasehold rights in state land - the tax is payable in equal proportion by the buyer and the seller. | 20% (the rate is reduced to 10% in the case of a transfer of a built-up hotel on such state land) |
| e. | Notarial pre-sale agreement drawn up or signed with a non-citizen after 19 June 2026 in respect of G+2 residential property constructed on State Land or Pas Géométriques, where the price is Rs 6M or more. The tax is payable by the seller.<br>However, the duty is not applicable if a binding pre-sale agreement (a signed, notarised reservation contract or promise of sale) was already in place before 19 June 2026. | 10% |

The Eighth Schedule to the Land (Duties and Taxes) Act provides certain instances where tax under the Land (Duties and Taxes) Act and duty under the Registration Duty Act on the registration of deed of transfer witnessing the transfer of immovable property does not apply. Among these instances, the following are included:

a. Transfer of assets or shares between the companies forming part of a group of companies;

b. Transfer of shares, where the transfer takes place between companies having the same shareholders for the purpose of achieving a merger;

c. Transfer of undertaking by a partnership or Société to a company where the partners or the associates of the partnership or Société and the shareholders of the company are the same.




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# VALUE ADDED TAX

## Scope of VAT

VAT is a tax on the value-added generated at each stage of the production-distribution chain. VAT is charged at a standard rate of 15% on the supply of taxable goods or services and imports. However, there are certain goods or services which are in all respect treated as taxable supplies except that the rate applicable is 0%. These are referred to as zero-rated supplies. Supplies of goods or services made in Mauritius are subject to VAT if these supplies are made by a taxable person in the course or furtherance of any business, provided these supplies are not specifically exempted.

## Registration

Compulsory VAT registration applies in the following cases:

- Where the annual turnover of taxable supplies exceeds Rs 3M.
- Foreign suppliers of digital or electronic services, where their annual turnover of taxable supplies exceeds Rs 3M.
- Holders of a Pleasure Craft Licence issued by the Tourism Authority in respect of a pleasure craft exceeding 12 metres and used for commercial purposes, irrespective of their annual turnover of taxable supplies.

In addition, voluntary VAT registration is available, provided certain conditions are satisfied.

## Supplies

A supply of goods means the transfer for a consideration of the right to dispose of the goods as the owner. A supply of services means the performance of services for a consideration.

## Value of Taxable Supplies

The value of taxable supplies shall be expressed in Mauritius currency and is determined as follows or as the DG may determine:

| Consideration | Value of taxable supplies |
|---|---|
| Monetary | Consideration amount |
| Non-monetary | Open market value |
| A mix of monetary and non-monetary | Open market value |
| Not made in the course of an arm's length transaction | Open market value |

Where a taxable supply is not the only matter to which a consideration in money relates, the supply shall be deemed to be for such part of the consideration as is properly attributable to it.

## Digital and Electronic Services

Effective as from 1 January 2026, foreign suppliers who provide digital and electronic services via internet for consumption in Mauritius are subject to VAT.

Effective from 1 October 2026, a foreign supplier will not be required to compulsorily register for VAT purposes if his annual turnover of taxable supplies is less than Rs 3M per annum and makes taxable supplies exclusively to a VAT registered person. Reverse Charge on supply of services received from abroad will be applicable.



*The relevant digital and electronic services are listed under Part III of the Tenth Schedule to the VAT Act https://mu.andersen.com/wp-content/uploads/2026/10/Andersen_TaxCard_2026_Tenth-Schedule.pdf*

A foreign supplier means any person with no permanent establishment in Mauritius who, in the course of business, supplies digital or electronic services to a person in Mauritius.

A foreign supplier of digital or electronic services will not be required to appoint a tax representative for the submission of return and remittance of VAT.

## Reverse Charge

Where a person who does not belong in Mauritius and is not VAT registered, makes a taxable supply of services which are performed or utilised in Mauritius, to a registered person, then all the same consequences shall follow as if the registered person had himself supplied the services in Mauritius and that supply were a taxable supply. The registered person may claim the tax on the supply of those services as input tax.

## Credit for Input VAT

Effective from 12 August 2026, the time limit to claim input VAT has been reduced from 36 months to 24 months.

A taxable person may take as a credit against his output tax the amount of input tax allowable to him in any taxable period provided VAT invoices issued by suppliers legally authorised to charge VAT are made available. However, no input tax will be allowed as credit for certain goods and services used in the production of an exempt supply.

Items for which input tax cannot be claimed include the following:

1. Goods and services used to make an exempt supply;
2. Motor cars and other motor vehicles for the transport of not more than 9 persons including the driver, motorcycles and mopeds, for own use or consumption, and their spare parts and accessories;
3. Maintenance or repairs of motor cars and other vehicles specified above;
4. Petroleum oils (except those for resale and except gas oils & fuel oils for use in stationary engines and boilers);
5. Petroleum gas used for the running of motor cars and other vehicles specified in point 2 above;
6. Accommodation or lodging, catering services, receptions, entertainment and rental or lease of vehicles specified in point 2 above; and
7. Rental of parking space for motor cars and other motor vehicles, unless those used for business purposes.

## Tax Liability Prior to Date of Registration

Where a person was required to register for VAT prior to the date of his registration, he must, not later than 30 days after the date of his registration, submit a return to the MRA for the period he ought to have been registered and the date of his registration provided that this period does not exceed 4 years.

## Charge to VAT

VAT on any taxable supply is a liability of the person making the supply and becomes due at the time of supply.

A supply of goods or services shall be deemed to take place at the earlier of:

i. the time an invoice or a VAT invoice in respect of that supply is issued by the supplier;
ii. at the time payment for that supply is received by the supplier; or
iii. Where no invoice has been issued and no payment has been received, VAT becomes due 3 months after the goods are delivered or the services are performed.

## VAT Invoice

A registered person is required to issue VAT invoices to customers who are VAT registered as well as those who are non-VAT registered. A VAT invoice issued by a registered person shall specify the information as prescribed under the VAT Act, including any applicable exchange rate.

## Excess

Any unclaimed input tax can be carried forward to be set off against future output tax.

## Exempt Bodies or Persons

The VAT Act provides for a list of bodies or persons which are exempted from the payment of VAT on goods and services listed in the Ninth Schedule of the Act.



*The list of exempt bodies or persons can be accessed on https://mu.andersen.com/wp-content/uploads/2026/10/Andersen_TaxCard_2026_Ninth-Schedule.pdf*

## Exempt and Zero-rated Goods and Services

Zero rated goods and services will be subject to VAT at zero rate.

The zero rate applies to supplies of goods and services as listed under the Fifth Schedule of the VAT Act.



*The list of zero-rated supplies can be accessed on https://mu.andersen.com/wp-content/uploads/2026/10/Andersen_TaxCard_2026_Fifth-Schedule.pdf*

Exempt goods and services are listed in the First Schedule of the VAT Act.

*The list of exempt supplies can be accessed on https://mu.andersen.com/wp-content/uploads/2026/10/Andersen_TaxCard_2026_First-Schedule.pdf*

## Deferred Payment of VAT at Importation

Where capital goods, being plant and machinery, are imported by a VAT registered person, the payment of VAT at importation may be deferred.

The deferred VAT is payable on submission of the VAT return for the taxable period in which the VAT is deferred.

- Where VAT deferred at importation of capital goods of Rs 500,000 or more is not declared as output tax in the taxable period in which the VAT is deferred, the output VAT is to be declared in the next taxable period and a fixed penalty of Rs 10,000 will apply.
- Where it remains undeclared as output tax, it becomes due and payable and is recovered by the MRA.

## Accounting for VAT on a Cash Basis

A business is classified as “small enterprise” if its annual turnover does not exceed Rs 10M.

A small enterprise may apply to the MRA to operate the VAAS on either the accrual basis or cash basis.

Under the cash basis, a supply is considered to have been made when payment for the supply is received.

## Repayment of VAT

A registered person may, where his return shows an excess amount, make a claim for repayment:

i. in respect of input tax paid on capital goods and amounting to more than Rs 100,000; or
ii. of the whole or part of the excess amount if he is mainly engaged in making zero-rated supplies, e.g. export of taxable supplies.

Repayment shall be made within 45 days from the date the documents requested by the MRA are submitted.

## Deduction of Amount from VAT by Public Sector Agency

Where a public sector agency makes a payment to a VAT registered person in respect of goods and services listed in the table below, it shall, at the time of payment, deduct from the amount of VAT chargeable on the goods and services, an amount representing the appropriate rate of deduction specified in the corresponding second column of the below table:

| Goods and services | Rate of deduction % |
|---|---|
| Goods and services procured under a single contract and where the payment, exclusive of VAT, exceeds Rs 300,000 | 40% |
| Goods procured under a contract and where the payment, exclusive of VAT, exceeds Rs 100,000 | 30% |
| Services procured under a contract and where the payment, exclusive of VAT, exceeds Rs 30,000 | 60% |

## Insurance Premium Tax

The Insurance Premium Tax (IPT) is introduced with effect from 1 January 2027 on general insurance business policies entered into or renewed on or after that date, at a rate of 5% of the premium charged. It excludes reinsurance contracts and insurance business restricted solely to non-Mauritian policies. The arrangement, provision or transfer of ownership of a contract of insurance or re-insurance under the Insurance Act (including management of insurance schemes) remains exempt from VAT.

# TAX ADMINISTRATION

## Compliance Agreement

The MRA may enter into a formal compliance agreement with a company before issuing an assessment or deciding on an objection. The agreement may settle the tax, penalties, interest and payment terms.

Once signed, it is final and binding, with the taxpayer waiving its right to object or appeal the agreed matter. It may only be reopened in limited circumstances, such as where new material information becomes available or relevant information was not disclosed.

## Appeal Deposit (Revenue Tribunal Act)

For appeals arising from determinations under the Customs, Income Tax, VAT and Land Duties legislation, the appellant is required to pay a deposit of 5% of the amount determined or Rs 5M, whichever is lower, at the time the appeal is lodged.

# TAX DEADLINES

## Companies

| Description | Deadline |
|---|---|
| Submission of annual returns and payment of tax | 6 months after accounting year end* |
| APS returns | 3 months after the end of the month in which the APS quarter ends* |
| Annual return of income for resident Société / Annual return of income of a deceased person's estate (succession) | 30 September |
| Return of Dividends | 15 August |
| Statement for Purchases of Goods & Services for the income year ending 30 June | 31 August |
| Notification/filing of a CbC report | Not later than 12 months from the last day of the accounting year of the MNE group |
| QDMTT Return | Within 15 months of the UPE's fiscal year-end |

## Individuals

| Description | Deadline |
|---|---|
| Submission of annual returns and payment of tax | 15 October |
| Simplified return for Self-employed | 15 October |
| CPS Returns | 3 months after the end of the month in which the CPS quarter ends* |

* Where the deadline falls at the end of June or December, the due date will be 2 working days before the end of June or December respectively.

## Employment Tax

| Description | Deadline |
|---|---|
| PAYE/Social Contribution/NSF/HRDC Levy | End of each month |
| Annual Contribution return by self-employed Annual Contribution return category Private Household | 31 August |
| Submission of ROE to MRA Statement of Emoluments to employees | 15 August |

## TDS

| Description | Deadline |
|---|---|
| Monthly return/Monthly remittance of TDS | End of each month |
| Statement of amount paid and Tax deducted to Payee annual TDS return to MRA | 15 August |

## VAT

| Description | Deadline |
|---|---|
| Monthly VAT return (Annual turnover of taxable supplies > Rs 10M) | End of each month |
| Quarterly VAT return (Annual turnover of taxable supplies ≤ Rs 10M) | 1 month after end of quarter |
| Quarterly Corporate Fair Share contribution reporting | 3 months after end of the month in which the FSC quarter ends |
| Monthly IPT Return deadline for filing and payment | End of the following month of premium paid (except for months ended May and November). |
| The submission of Annual IPT Statement in respect of motor vehicles where the insured value exceeds Rs 2M, specifying the amount insured and the name of the policyholder | End of August of the corresponding fiscal year. |

## Other Returns

| Description | Deadline |
|---|---|
| Passenger Fee/Passenger Solidarity Levy | End of each month |
| Environment Protection Fee<br>Electronic Gaming Return, Amusement Machines, Tax on Winnings | 20th of each month |
| VAT Special Levy on Banks | 5 months from the end of the accounting period |
| Payment of Advertising Structure Fee | 15 days after end of quarter |
| National Lottery and Loterie Vert | 7 days after end of quarter |
| Payment of Rum and Liquor Licence | 15 January |
| Statement of Life Insurance Premium<br>Statement of Donation by approved charitable institutions | 15 August |
| Statement of Financial Transactions<br>Statement of Foreign Currency Transactions | 30 September |

Where the date for submission of any return and payment of tax falls on Saturday, Sunday or public holiday, the return and the payment may be made on the following day.

The above due dates may be subject to legislative changes or exceptional extensions granted in extraordinary circumstances at the discretion of the MRA.

# HIGHLIGHTS OF MAURITIUS TAX TREATIES

| | | Maximum tax rates applicable in the Source State | | |
|---|---|---|---|---|
| | **Country** | **Dividends** | **Interest** | **Royalties** |
| 1 | Australia (Partial) | - | - | - |
| 2 | Barbados | 5% | 5% | 5% |
| 3 | Belgium | 5% & 10% | 10% | Exempt |
| 4 | Botswana | 5% & 10% | 12% | 12.5% |
| 5 | Cabo Verde | 5% | 10% | 7.5% |
| 6 | China | 5% | 10% | 10% |
| 7 | Croatia | Exempt | Exempt | Exempt |
| 8 | Cyprus | Exempt | Exempt | Exempt |
| 9 | Egypt | 5% & 10% | 10% | 12% |
| 10 | Estonia | 0% & 7% | 0% & 7% | 0% & 5% |
| 11 | Eswatini | 7.5% | 5% | 7.5% |
| 12 | France | 5% & 15% | Same rate as under domestic law | 15% |
| 13 | Germany (New) | 5% & 15% | Exempt | 10% |
| 14 | Ghana | 7% | 7% | 8% |
| 15 | Guernsey | Exempt | Exempt | Exempt |
| 16 | Hong Kong | 0% & 5% | 5% | 5% |
| 17 | India | 5% & 15% | 7.5% | 15% |
| 18 | Italy | 5% & 15% | Same rate as under domestic law | 15% |
| 19 | Jersey | Exempt | Exempt | Exempt |
| 20 | Kuwait | Exempt | Exempt | 10% |
| 21 | Lesotho | 10% | 10% | 10% |
| 22 | Luxembourg | 5% & 10% | Exempt | Exempt |
| 23 | Madagascar | 5% & 10% | 10% | 5% |
| 24 | Malaysia | 5% & 15% | 15% | 15% |
| 25 | Malta | Exempt | Exempt | Exempt |
| 26 | Monaco | Exempt | Exempt | Exempt |
| 27 | Mozambique | 8%, 10% & 15% | 8% | 5% |
| 28 | Namibia | 5% & 10% | 10% | 5% |

| | | Maximum tax rates applicable in the Source State | | |
|---|---|---|---|---|
| **Country** | | **Dividends** | **Interest** | **Royalties** |
| 29 | Oman | Exempt | Exempt | Exempt |
| 30 | Pakistan | 10% | 10% | 12.5% |
| 31 | People's Republic of Bangladesh | 10% | Same rate as under domestic law | Same rate as under domestic law |
| 32 | Republic of Congo | 0% & 5% | 5% | Exempt |
| 33 | Rwanda | 10% | 10% | 10% |
| 34 | Seychelles | Exempt | Exempt | Exempt |
| 35 | Singapore | Exempt | Exempt | Exempt |
| 36 | South Africa | 5% & 10% | 10% | 5% |
| 37 | Sri Lanka | 10% & 15% | 10% | 10% |
| 38 | State of Qatar | Exempt | Exempt | 5% |
| 39 | Sweden (New) | 0% & 15% | Exempt | Exempt |
| 40 | Thailand | 10% | 10% & 15% | 5% & 15% |
| 41 | Tunisia | Exempt | 2.5% | 2.5% |
| 42 | Uganda | 10% | 10% | 10% |
| 43 | United Arab Emirates | Exempt | Exempt | Exempt |
| 44 | United Kingdom | Exempt & 15% | Same rate as under domestic law | 15% |
| 45 | Zimbabwe | 10% & 20 % | 10% | 15% |

*The above table has been extracted from the MRA's website on 3rd September 2026. Conditions apply in order to be eligible for the treaty provisions.*




# Key Property Tax Measures

- Registration duty for non-citizen acquisitions under EDB schemes restored from **10% to 5%**.
- Seller's standard land transfer tax reduced from **10% to 5%**.
- Non-citizen buyers benefit from a reduction in registration duty from **10% to 5%**, representing a saving equivalent to **5% of the property value**.
- Non-citizens may continue to acquire residential property in Mauritius, subject to the applicable property and immigration framework.

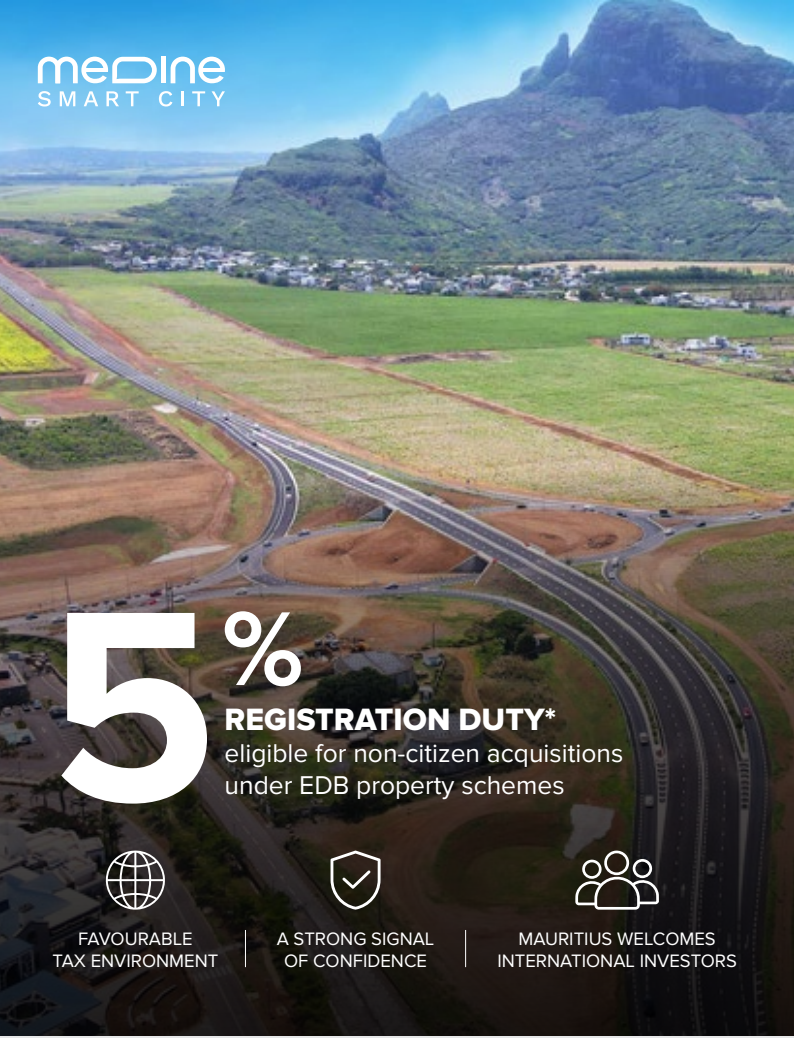
The Finance Act 2026 introduces a 10% duty, payable by the seller, on notarial presale agreements with non-citizens signed after 19 June 2026 for G+2 residential property of Rs 6M or more on State Land or Pas Géométriques. Binding pre-sale agreements in place before that date are excluded.

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Our dedicated Sales team is here to guide you through every step of the acquisition process within our Smart City, helping you make your investment on the west coast of Mauritius a reality.

**+230 5 451 3333**

the west
part of




* As proposed under the Finance Act 2026. T&Cs apply.

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# THE GROVE

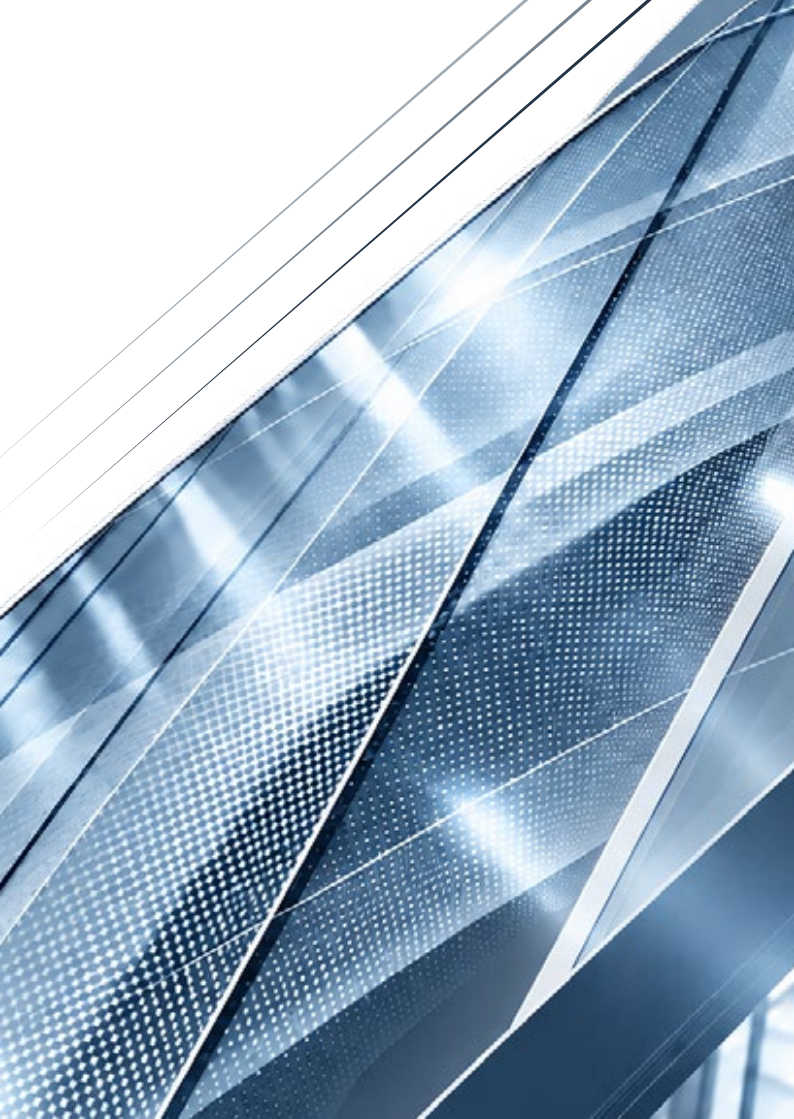
BOIS DE CHANDELLE




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## Our Core Values

**Best-In-Class**

We aim to be the benchmark for quality in our industry and the standard by which other firms are measured.

**Stewardship**

We hire the best and the brightest and we invest in our people to ensure that legacy.

**Seamless**

Our firm is constructed as a global firm. We share an interest in providing the highest level of client services regardless of location.

**Independence**

Our platform allows us to objectively serve as our client's advocate; the only advice and solutions we offer are those that are in the best interest of our client.

**Transparency**

We value open communication, information sharing and inclusive decision making.

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# WE CAN HELP

Tax & VAT Advisory
Tax & VAT Compliance
Tax Controversy & Litigation
FATCA & CRS
Insolvency & Business Recovery
Accounting & Related Services
Training
Payroll

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