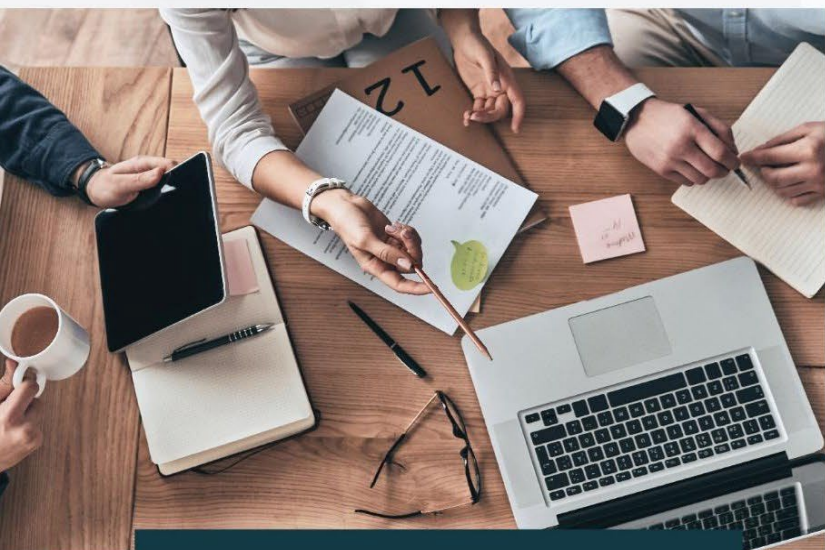




COST OF DOING BUSINESS



Contents

A. Start-up Costs	2
1. Fees payable for the incorporation of a company	2
B. Work and live in Mauritius.....	2
1. Occupation Permit.....	2
2. Work Permit.....	3
C. Cost of property	4
D. Recurrent costs	5
1. Annual Registration Fees	5
2. Trade fees	5
3. Rental Costs	6
4. Utilities	6
5. Labour cost	12
E. Taxes	13
1. Corporate tax	13
2. VAT.....	13
3. Personal tax	13
4. The Contribution Sociale Généralisée (CSG).....	14
5. Other Social Charges payable by the employer	14

A. Start-up Costs

There are no incorporation fees for a domestic private or public company. No fee is applicable for the registration by continuation of a domestic private or public company as well as for the registration of a domestic foreign company.

Fees payable at the time of incorporation

Public Company holding a Global Business Licence	MUR 13,500	USD 300*
Private Company holding a Global Business Licence	MUR 3,000	USD 67*
Authorised Company	USD 100	USD 100*
Foreign Company - Registration	NIL	NIL

(Source: Corporate and Business Registration Department, August 2022)

* USD/MUR 45

B. Work and live in Mauritius

1. Occupation Permit

Payment for an occupation permit should be effected online at <https://business.edbmauritius.org>.

Investor/ Self Employed/ Retired Non-Citizen	USD 1,000
Professional in respect of a contract of employment	
a) of not more than 2 years	USD 400
b) of more than 2 years but not more than 3 years	USD 500
c) of more than 3 years but not more than 5 years	USD 800
d) of more than 5 years but not more than 10 years	USD 1,000
Young professional OP in respect of a contract of employment:	
a) Not more than a year.	USD 150
b) More than a year but not more than 2 years.	USD 250
c) More than 2 years but not more than 3 years.	USD 300
Short-term Occupation Permit (Period not exceeding 9 months)	USD 300
Subsequent extension, for a period not exceeding 3 months (only once)	USD 150
Dependents of Occupation or Residence Permit holder	USD 400 per dependent

(Source: Economic Development Board, August 2022)

2. Work Permit

Employers must pay a processing fee of MUR 700 (USD 15.56) in respect of each application for work permit. On approval of the application, the prescribed work permit fees and annual fees must be paid within a period of 1 month.

	Work Permit for	Fee (MUR)	Fee (USD) *	Duration
1.	Employees in gaming and other similar activities	50,000	1,111	per year
2.	a) Jockeys riding horses in training work and in races for a first season	25,000	556	per term
	b) Jockeys riding horses in training work and in races for a second or subsequent racing season	50,000	1,111	per term
	c) Stipendiary stewards employed for a first or second racing season	50,000	1,111	per racing season or any part of the racing season
	d) Stipendiary stewards employed for a third or subsequent racing season	100,000	2,222	per racing season or any part of the racing season
3.	a) Professional entertainers for performance in solo	20,000	444	per month or part of a month
	b) Professional entertainers for performance in group	30,000	667	per month or part of a month
5.	Employees in any manufacturing industry	1,000 6,000	22 133	for 1st year to 5th yr for 6th year and thereafter
6.	a) Employees in: i. Hotels and restaurants ii. The ICT Sector	1,500 2,000	33 44	for 1st permit of duration of 1 year for 2nd year or part of the 2nd year
	b) Polyvalent agricultural workers	2,500	56	for 3rd year or part of the 3rd year
	c) Fishermen and frigo boys, employed on fishing vessels	3,000 3,500 10,000	67 78 222	for 4th year or part of the 4th year for 5th year or part of the 5th year for 6th year and thereafter
7.	Any other employee	5,500	122	for 1st permit of duration of 1 year

	6,000	133	for 2nd year or part of the 2nd year
	6,500	144	for 3rd year or part of the 3rd year
	11,000	244	for 4th year or part of the 4th year
	12,000	267	for 5th year or part of the 5 th year for
	15,000	333	6th year and thereafter

(Source: Ministry of Labour Industrial Relations and Employment, August 2022)

* USD/MUR 45

Annual Fees

The Annual Fee to be paid are calculated by using the following formula:

$$T = N \times 500$$

N represents the duration of the work permit in number of years
T represents the non-refundable fee

Additional information on the application for work permit and the criteria are available at this [link](#).

C. Cost of property

The estimated costs for construction are as follows:

	MUR / m2	USD* / m2
Office Buildings	25,000	556
Industrial buildings	20,200	449
Local Residential buildings	33,200	738
Luxurious Residential buildings	67,200	1,493
Commercial properties	28,000	622

(Source: Industry estimates, August 2022)

* USD/MUR 45

D. Recurrent costs

1. Annual Registration Fees

Companies operating in Mauritius must pay an annual registration fee at the CBRD or via its [online platform](#) from the 4th to the 20th of January, each year.

No.	Types of Companies	Annual Registration Fees	
		MUR	USD*
1	Small Private company (Turnover not exceeding Rs 10 million)	500	11
2	Small Private company (Turnover exceeding Rs 10 million)	2,500	56
3	Private company (Turnover exceeding Rs 50 million)	9,000	200
4	Public Company	13,500	300
5	Foreign Company	13,500	300
6	Private Company holding a Category 1 Global Business Licence (Incorporated prior to 16 th October 2017)	9,000	200
7	Public Company holding a Category 1 Global Business Licence (Incorporated prior to 16 th October 2017)	13,500	300
8	Foreign Company holding a Category 1 Global Business Licence (Incorporated prior to 16 th October 2017)	13,500	300
9	Company holding a Category 2 Global Business Licence (Incorporated prior to 16 th October 2017)		65
10	Private Company holding a Global Business Licence	9,000	2
11	Public Company holding a Global Business Licence	13,500	3
12	Authorised Company		100
13	Dormant Company (Only those companies recorded by the Registrar as being dormant)	2,500	

(Source: Corporate and Business Registration Department, August 2022)

* USD/MUR 45

A surcharge of 50% of the corresponding annual registration fees shall be levied if payment is made after the due date.

2. Trade fees

Trade fees, where applicable, become due two financial years after registration of a business. Trade fees are payable to the Corporate and Business Registration Department via their [website](#). Trade fees for any financial year can be paid in one instalment up to the 20th of January or in two equal instalments, the first one payable by 20th of January and the second one by 30th of June of each year. The list of classified trades and trade fees are available on the [website](#) of the CBRD.

3. Rental Costs

The rental cost for building or leasing of land for business use are as follows:

Type of building/ land	Cost	
Office Buildings	MUR 300 – MUR 850 per m ² per month	USD* 6.67 – USD* 18.89 per m ² per month
Lease of Industrial land	MUR 300,000 – MUR 450,000 per acre per annum	USD* 6,667– USD* 10,000 per acre per annum
Factory space	MUR 15 – MUR 30 per ft ² per month (depending on floor levels)	USD* 0.33 – USD* 0.67 per ft ² per month (depending on floor levels)

(Source: Industry estimates, August 2022)

* USD/MUR 45

4. Utilities

a. Water

Responsibility for water supply in Mauritius falls under the purview of the Central Water Authority (CWA). The costs of water consumption are as follows:

Types of supply	Tariff No.	Minimum charge (MUR)	Every Additional m ³ (MUR)	Minimum charge (USD) *	Every Additional m ³ (USD) *
Business Consumers	14	1,122.00	34.00	25	0.76
Commercial Consumers	18	391.00	23.00	9	0.51
Industrial Consumers	16	450.00	18.00	10	0.40
Agricultural Consumers (Vegetable, Flower, Fruit trees or other crops Growers & Livestock or Poultry Producers)	17	220.00	11.00	5	0.24
Aquaculture Consumers	81	1.00	1.00	0.02	0.02
Unchlorinated Water	91	10.00	10.00	0.22	0.22

(Source: Central Water Authority, 2020)

* USD/MUR 45

b. Electricity rates

The Central Electricity Board (CEB) is the sole authorized distributor of electricity in Mauritius.

The cost for a new electricity connection for commercial and industrial purposes is as follows:

Usage	Tariff	Connection Fees	Security Deposit
Commercial & Bulk	215, 217, 225, 245, 250, 255	<ul style="list-style-type: none"> Single - Phase MUR 750 (USD 16.67) Three - Phase Without CT MUR 1500 (USD 33.33) Three - Phase with CT MUR 3000 (USD 66.67) 	MUR 500 (USD 11.11) per kW or fraction thereof of total connected load
Industrial	313, 315, 323, 340, 350	<ul style="list-style-type: none"> Single - Phase MUR 750 (USD 16.67) Three - Phase Without CT MUR 1500 (USD 33.33) Three - Phase with CT MUR 3000 (USD 66.67) 	Rs. 400 (USD 8.89) per kW or fraction thereof of total connected load
Sugar Factories	421, 422	MUR 3000 (USD 66.67)/- every year	Not applicable
Temporary Supply	615	<ul style="list-style-type: none"> Single - Phase MUR 750 (USD 16.67) Three - Phase Without CT MUR 1500 (USD 33.33) Three - Phase with CT MUR 3000 (USD 66.67) 	Not applicable

(Source: Central Electricity Board, March 2023)

* USD/MUR 45

Commercial tariffs

Tariff	Running Charge	Demand Charge	Minimum Charge
215	<ul style="list-style-type: none"> Initial 400 kWh - MUR 10.01 (USD 0.22)/kWh Next 400kWh – MUR 10.65 (USD 0.24)/kWh All additional Kilowatt hours MUR 11.16 (USD 0.25)/kWh 	-	MUR 196.00 (USD 4.36) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 196.00 (USD 4.36) per month
217	MUR 7.82 (USD 0.17) / kWh	MUR 242.00 (USD 5.38) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account.
225	MUR 7.46 (USD 0.17) / kWh	MUR 217.00 (USD 4.82) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest demand charge paid in any one of the preceding 6 months of account
245	MUR 8.94 (USD 0.20) / kWh	-	MUR 125.00 (USD 2.78) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 125.00 (USD 2.78) per month
250	MUR 7.60 (USD 0.17) / kWh	MUR 242 (USD 5.38) per kVA of Maximum Demand, subject to a minimum of 20 kVA	A sum equal to the highest demand charge paid in any one of the preceding 6 months of account
255	MUR 7.24 (USD 0.16) / kWh	MUR 217.00 (USD 4.82) per kVA of Maximum Demand, subject to a minimum of 20 kVA	A sum equal to the highest demand charge paid in any one of the preceding 6 months of account

(Source: Central Electricity Board, March 2023)

* USD/MUR 45

A security deposit of MUR 500.00 (USD 11.11)/Kw or fraction thereof of total connected should be effected.

Industrial tariffs

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge	Note
313	<ul style="list-style-type: none"> Initial 500 kWh MUR 4.33 (USD 0.10)/kWh All additional kWh MUR 4.54 (USD 0.10) / kWh 	MUR 193.00 (USD 4.29) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account.	<p>Rate effective from 1st Feb 2023 to 31 January 2024</p> <p>As from 1st Feb 2024:</p> <ul style="list-style-type: none"> Running Charge: <ul style="list-style-type: none"> Initial 500 kWh MUR 5.54 (USD 0.12)/kWh All additional kWh Mur 5.95 (USD 0.13) / kWh Demand Charge: MUR 242 (USD 5.38) per kVA of Maximum Demand, subject to a min of 20 kVA
315	<ul style="list-style-type: none"> Initial 500 kWh MUR 5.57 (USD 0.12)/kWh Next 500kWh MUR 5.78 (USD 0.13)/kWh All additional kWh Mur 5.92 (USD 0.13) / kWh 	-	MUR 113.00 (USD 2.51) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 113.00 (USD 2.51) per month	<p>Rate effective from 1st Feb 2023 to 31 January 2024</p> <p>As from 1st Feb 2024:</p> <p>Running Charge:</p> <ul style="list-style-type: none"> Initial 500 kWh MUR 5.75 (USD 0.13)/kWh Next 500kWh MUR 6.17 (USD 0.14)/kWh All additional kWh Mur 6.44 (USD 0.14) / kWh
323	MUR 4.29 (USD 0.10) /kWh	MUR 177.00 (USD 3.93) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account	<p>Rate effective from 1st Feb 2023 to 31 January 2024</p> <p>As from 1st Feb 2024:</p> <ul style="list-style-type: none"> Running Charge: MUR 5.61(USD 0.13) /kWh Demand Charge: MUR 217 (USD4.82) per kVA of Maximum Demand, subject to a min of 20 kVA
340	MUR 5.18 (USD 0.12) (Day Rate*)/kWh MUR 4.09 (USD 0.09) (Night Rate**)/kWh	MUR 196.00 (USD 4.36) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account	<p>Rate effective from 1st Feb 2023 to 31 January 2024</p> <p>As from 1st Feb 2024:</p>

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge	Note
				<ul style="list-style-type: none"> Running Charge: MUR 6.31 (USD 0.14) (Day Rate*)/kWh ; MUR 4.98 (USD 0.11) (Night Rate**)/kWh Demand Charge: MUR 242 (USD 5.38) per kVA of Maximum Demand, subject to a min of 20kVA
350	MUR 4.86 (USD 0.11) (Day Rate*) /kWh and MUR 3.91 (USD 0.09)/kWh (Night Rate**)	MUR 184.00 (USD 4.09)) per KVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account	Rate effective from 1 st Feb 2023 to 31 January 2024 As from 1 st Feb 2024: <ul style="list-style-type: none"> Running Charge: MUR 5.88 (USD 0.13) (Day Rate*)/kWh ; MUR 4.73 (USD 0.11) (Night Rate**)/kWh Demand Charge: MUR 217 (USD 4.82) per kVA of Maximum Demand, subject to a min of 20 kVA
360	MUR 5.56 (USD 0.12) (Calendar year 2023)	MUR 217.00 (USD 4.82) per kVA of Maximum Demand, subject to a min of 20 kVA (Calendar year 2023)	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account	The Running Charge is the CEB's latest calculated overall cost of sales as provided in the latest available CEB Management Accounts. Note: Tariff 360 shall be subject to revision in January of each calendar year

(Source: Central Electricity Board, March 2023)

* USD/MUR 45

*Day Rate is applicable from 06.00hrs to 20.30hrs

** Night Rate is applicable from 20.30hrs to 06.00hrs

A security deposit of MUR 400.00 (USD 8.89)/Kw or fraction thereof of total connected should be effected for tariff 313, 315, 323, 340 and 350. The security deposit for tariff 360 is MUR 500.00(USD 11.11)

c. Wastewater rates

Every owner or occupier of premises connected to the wastewater system and who is liable to pay water charges, fees or rates to the Central Water Authority under any enactment shall pay the wastewater fees, charges or rates in such manner as may be prescribed under this Act the Ground Water Act or the Central Water Authority Act.

Consumption of water for business premises	Monthly Fee (MUR)	Monthly Fee (USD) *
for water supplied by the Central Water Authority	27.00/ cubic metre	0.60/ cubic metre
for ground water abstracted	27.00/ cubic metre	0.60/ cubic metre
minimum fee for business premises	270.00	6.00

(Source: WasteWater Management Authority, August 2022)

* USD/MUR 45

d. Telecommunication costs

There are several Internet Service Providers in Mauritius. The following is an indication of the monthly rental charge per type of connection offered by the main telecom company in Mauritius. Telecommunication costs may differ depending on the operator.

Service	Service Description	Speed (Mbps)	Monthly Rental Excluding VAT
Business Boost	Fibre internet for SME up to 1Gbps (Best effort service, Asymmetric Speed, Volume capped, Dynamic IP Address)	30 Mbps	MUR 1,250 (USD* 28)
		80 Mbps	MUR 2,400 (USD* 53)
		500 Mbps	MUR 4,700 (USD* 104)
		1 Gbps	MUR 6,500 (USD* 144)
Superfast Broadband	Unlimited Symmetric Internet Fibre (Best effort service, Symmetric speed, Unlimited volume allowance, Dynamic IP Address, SLAs on availability and performance)	10 Mbps Other speeds available on demand.	MUR 10,000 (USD* 222)
Global IP Premium	Premium Direct Internet Access (100% Bandwidth Guarantee, Symmetric Service, Fixed Public IP Address, SLAs on availability and performance)	Speeds tailor made as per your requirement	As from USD 430
Global MPLS VPN	Dedicated Point to Point Service (Protected IP/ MPLS Backbone between Mauritius and MT POPs in Europe, SLAs on availability and performance)	Speeds tailor made as per your requirement	As from USD 700

(Source : Mauritius Telecom, August 2022)

* USD/MUR 45

5. Labour cost

The minimum wage of every worker, other than a part-time worker, as from 1 January 2024 is MUR 16,500 (\$ 367 at the rate USD/MUR 45).

The national minimum wage, inclusive of additional remuneration payable as from 1 January 2024, of a part-time worker, where the hours of work for a corresponding full-time worker prescribed in any enactment or agreed in any contract of employment or collective agreement or specified in an award or report of the pay research bureau or a salary commission, by whatever name called, are less than 45 hours a week

$$(16,500/A) \times \text{number of hours worked in a month} \times 1.10$$

Where – A = number of hours of work per week prescribed or agreed for a full-time worker x 52/12

An indicative salary grid for production, administrative and support staff is as follows:

Level	Average Monthly Salary* (MUR)	Average Monthly Salary* (USD)
Unskilled worker	16,500	367
Entry level Graduate	18,000-20,000	400 - 444
Technical level	15,000-18,000	333 - 400
Engineers	23,000-35,000	511 - 778
Manager	60,000-125,000	1,333 - 2,778
Higher management	150,000-250,000	3,333 - 5,556

(Source: Alentaris, www.alentaris.com/salary_range)

* indicative only and excludes any social charges

* USD/MUR 45

E. Taxes

The Mauritius Revenue Authority (MRA) is responsible for the collection of taxes in Mauritius. The income year starts from 1st July to end on 30th June of the next year.

1. Corporate tax

Corporate Tax Rate	<p>Companies engaged in export of goods: 3% (01 July 2017)</p> <p>Note: "Export of goods" includes international buying and selling of goods by an entity in its own name, whereby the shipment of such goods is made directly by the shipper, in the original exporting country, without the goods being physically landed in Mauritius.</p> <p>Others: 15%</p>
--------------------	---

(Source: Mauritius Revenue Authority, 2022)

2. VAT

Value Added Tax (VAT) is a tax on goods and services. It is chargeable on all taxable supplies of goods and services made in Mauritius by a taxable person in the course or furtherance of any business carried on by him. VAT is also payable on the importation of goods into Mauritius, irrespective of whether the importer is a taxable person or not.

VAT	15%
-----	-----

(Source: Mauritius Revenue Authority, 2022)

3. Personal tax

Annual Chargeable Income	Rate of Income tax	Annual Chargeable Income	Rate of Income tax
First Rs 390,000	0%	Next Rs 300,000	12%
Next Rs 40,000	2%	Next Rs 300,000	14%
Next Rs 40,000	4%	Next Rs 400,000	16%
Next Rs 60,000	6%	Next Rs 500,000	18%
Next Rs 60,000	8%	On the remainder	20%
Next Rs 300,000	10%		

(Source: Mauritius Revenue Authority, 2023)

4. The Contribution Sociale Généralisée (CSG)

Employers are required to deduct, where applicable, the employee's contribution from his wage or salary and pay that contribution together with the employer's contribution to the MRA. The rate of contribution applicable is shown in the table below:

Category of employee	Rate applicable on the basic wage or salary of an employee and to be deducted from the wage or salary of the employee	Rate applicable on the basic wage or salary of the employee and payable by the employer
An employee, other than a Public Sector employee, earning a basic wage or salary NOT exceeding MUR 50,000 (USD 1,111) in a month	1.5%	3%
An employee, other than a Public Sector employee, earning a basic wage or salary exceeding MUR 50,000 (USD 1,111) in a month	3%	6%
An employee who is in the domestic service earning a basic wage or salary NOT exceeding MUR 3,000 (USD 67) in aggregate in a month, from one or more employers	Not Applicable	3%

(Source: Mauritius Revenue Authority, September 2020)

An individual who is a self-employed is required to pay CSG of MUR 150 (USD 3.33) per month

5. Other Social Charges payable by the employer

National Savings Fund	Contributions of 2.5% from every employer, in respect of every employee
HRDC Training Levy	Every employer is required to pay levy at the rate of 1.5 % of the total basic wage or salary of its employees other than a household worker.

(Source: Mauritius Revenue Authority, 2022)

Disclaimer: Whilst care has been taken to ensure that the information provided herein is accurate and correct at the time of publication, users of this publication are advised to seek guidance from the Economic Development Board and relevant authorities in case of uncertainty or ambiguity encountered in reading this document. The exchange rate used is for indicative purposes only. The Economic Development Board shall, in no circumstances whatsoever, be held liable to any person arising from use of information contained therein.



**ECONOMIC
DEVELOPMENT
BOARD** MAURITIUS

