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REQUIRED ONLY

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BUSINESS ENVIRONMENT

IMPORTING & DISTRIBUTING

Import Procedures

Any person wishing to clear import and export goods must complete customs formalities which consist in submitting a Customs Declaration (also called Bill of Entry) electronically through [Tradenet](#) giving all details of the goods imported/exported, such as the quantity, value and precise nature of the goods. Trade documents such as invoices, bills of lading or other documents must also be submitted. After submission of the entry, the importer may be called for further information and will have to pay the duty and taxes, if any, before Customs may release the goods.

For a detailed procedure to import goods into Mauritius, consult the instructions provided on the [Mauritius Trade Easy](#) portal, which also provides info about [export procedures](#).

[Certain goods](#) are allowed to entry into Mauritius only when an import permit or authorization from the relevant authority is produced. An import permit or approval to clear controlled goods will be issued within 3 working days provided all required information, particulars and documents are submitted by applicants.

Distribution market players

The main supermarket chains include [Intermart](#) (a partner of Intermarché), [Super U](#), Store 2000, [Winner's](#), [Jumbo](#), [King Savers](#), and [Food Lover's Market](#). The Central Market of Port-Louis is the largest and most emblematic market on the island. Outside of the main towns, convenience stores and local markets are the primary sources of shopping.

OPERATING A BUSINESS

Type of companies

Private company

Number of partners: limited to 50 shareholders and cannot offer shares to the public.

Capital (max/min): minimum USD 1 per partner

Shareholders and liability: private companies can be:

- Limited by shares, when the liability of its shareholders is limited to any amount unpaid on the shares respectively held;
- Limited by guarantee, when the liability of its members is limited to such amount as the members may respectively undertake to contribute to the assets of the company;
- Unlimited, if no limit is placed on the liability of its shareholders

Public company

Number of partners: may have more than 25 shareholders and may offer to sell its shares to the public

Capital (max/min): no minimum capital required

Shareholders and liability: limited to the amount of the shares

Global Business company

Number of partners: minimum one shareholder and two directors, both ordinarily residing in Mauritius

Capital (max/min): minimum USD 1

Shareholders and liability: may be incorporated as a company limited by shares, a company limited by guarantee, a company limited by shares and guarantee, an unlimited liability company or a limited life company

Limited Partnership

Number of partners: at least one general partner and one limited partner

Capital (max/min): no minimum capital required

Shareholders and liability: general partners are liable for all the debts and obligations of the partnership
limited partners are liable only up to the maximum amount of their commitment

Setting Up a Company	Mauritius	Sub-Saharan Africa
Procedures (number)	4.0	7.5
Time (days)	4.5	21.3

Source: *Doing Business* - Latest available data.

Cost of Labour

Minimum Wage

MUR 3,986 per month (source: ILO, 2011).

Social Contributions

Social Security Contributions Paid By Employers: For an employee, other than a public sector employee, earning a basic wage or salary not exceeding MUR 50,000 in a month, the social contributions rate payable by the employer is 3% (4.5% for public employees).

For an employee, other than a public sector employee, earning a basic wage or salary exceeding MUR 50,000 in a month, the social contributions rate payable by the employer is 6% (9% for public employees).

For an employee who is in the domestic service earning a basic wage or salary not exceeding MUR 3,000 in aggregate in a month from one or more employers, the social contributions rate payable by the employer is 3%.

Social Security Contributions Paid By Employees: For an employee, other than a public sector employee, earning a basic wage or salary not exceeding MUR 50,000 in a month, the social contributions rate payable by the employer is 1.5% (0% for public employees).

For an employee, other than a public sector employee, earning a basic wage or salary exceeding MUR 50,000 in a month, the social contributions rate payable by the employer is 3% (0% for public employees).

Intellectual Property

National Organisations

[Website](#) of the Ministry of Foreign Affairs, Regional Integration and International Trade.

For more contact information, visit [this page](#)

Regional Organisations

Mauritius is a member of the [African Intellectual Property Organization](#).

TAX RATES

Consumption Taxes

Nature of the Tax

[Value-added tax \(VAT\)](#)

Tax Rate

15% (standard rate)

Reduced Tax Rate

Zero-rated items include exports of goods and services; printed books and booklets; sugar; fertilizers; margarine; rice; yoghurt; edible oils; transport of passengers and goods by sea or air; electricity and water; chilled deep-sea water used for the provision of air conditioning services; photovoltaic systems; bread; cooking gas in cylinders of up to 12kg for domestic use; transport of passengers by public services vehicles; medical, hospital and dental services.

Exempt items include baby food; breakfast cereals; entrance to cinemas, concerts and shows; films, including royalties; educational services; certain financial services; insurance; land; training services approved by the Mauritius Qualifications Authority.

Other Consumption Taxes

Excise duties are levied on liquor, cars, tobacco and oil products.

Corporate Taxes

Company Tax

15%

Tax Rate For Foreign Companies

Non-resident corporations are liable to tax on any Mauritius-source income at the same rates as local companies, subject to any applicable tax treaty provisions.

Capital Gains Taxation

No tax is imposed on capital gains. Nevertheless, certain transactions can be taxed as ordinary business profit; for example, if a transaction is in the nature of trade, it is considered an ordinary trading transaction and the gains derived are assessed as income. Gains realised from the sale of any property or interest in property acquired in the course of a business, as part of a profit-making undertaking or scheme, are taxable as ordinary income.

Main Allowable Deductions and Tax Credits

Deductions are available for depreciation and depletion, net operating losses, and payment to foreign affiliates. Expenditure on interest is deductible when it is incurred in respect of capital employed solely in the production of income. Provisions for bad or doubtful debt are deductible only if legal actions have been taken against the debtor.

Certain taxes are deductible, including municipal taxes relating to buildings, land transfer tax, and irrecoverable input VAT.

Losses that occurred in an accounting year can be carried forward for a maximum of five years.

Other Corporate Taxes

Mauritius does not levy a real property tax.

A land transfer tax is payable by the transferor at the rate of 5% (exceptions apply).

A leasehold tax is levied on the registration of a deed of transfer of leasehold rights in state land (20% on the open market value of the leasehold right, shared equally between the transferor and transferee).

Stamp duty is paid to the Registrar General on every document at the time of registration, transcription, inscription, or erasure of inscription (between MUR 25 to 1,000).

The employer's Contribution Sociale Généralisée (CSG) is set at 2.5% (for the National Solidarity Fund) and 1.5% (for the Human Resource Development Council levy) of the monthly basic salary. The employer is also required to pay a training levy at the rate of 1% of the total basic wage or salary of its employees.

Other Domestic Resources

[Mauritius Revenue Authority](#)

[Overview of the Mauritius' tax measures in response to Covid-19](#)

[PwC - Worldwide Tax Summary: Mauritius](#), to obtain a summary of the taxation system in Mauritius

Double Taxation Treaties

Countries With Whom a Double Taxation Treaty Have Been Signed

See the [list of Tax conventions signed by Mauritius](#).

Withholding Taxes

Dividends: 0%; Interests: 0 (resident companies)/15%; Royalties: 10% (residents)/15% (non-residents)
