

# Smart City Scheme

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The Smart Cities, revolving around the work, live and play concept, are large-scale mixed-use developments in cosmopolitan conurbations with smart technology and pioneering innovation at their core. The focus is to promote Mauritius as an intelligent, innovative and sustainable island through the development of self-sufficient cities offering integrated sustainable solutions and ensuring minimum wastage and maximum comfort for the long-term benefit of all citizens and the future generations irrespective of social and economic class.

Smart cities offer diversity in business locations for investments in education, health, R & D, biotechnology, financial, ICT, manufacturing, hospitality, energy, logistics, proptech and urban management solutions, retirement village, incubator, and green office buildings amongst others.

A smart city company and a smart city developer is eligible for incentives including:

1. Tax holiday of 8 years on specific activities
2. Recover VAT on building and capital goods (Buildings and infrastructure)
3. No customs duty on any dutiable goods, except furniture, for infrastructure and buildings
4. No customs duty on furniture provided that value addition of at least 20% of the c.i.f value at import is carried out locally
5. Accelerated annual allowance of 50% on energy-efficient equipment, noise control device, water-efficient plant/ machinery, rainwater harvesting equipment and system, etc
6. Accelerated depreciation of 50% on machinery, equipment and construction of industrial premises dedicated to manufacturing activities

## **Projects issued with a Smart City Certificate include :**

1. Mon Trésor Smart City Ltd
2. Cap Tamarin Ltée
3. Uniciti Ltd
4. Moka City Ltd
5. Mauritius Jinfei Economic Trade and Cooperation Zone Co. Ltd
6. Beau Plan Development Ltd
7. Mont Choisy Smart City Ltd
8. Hermes Properties Ltd
9. Yihai Investment Ltd
10. Royal Saint Louis Development Ltd
11. New Montebello Development Ltd
12. Cote D'Or Data Technology Park Ltd
13. Saint Felix Smart City Ltd