

## Investment Certificate (Digital, technology and innovation sector)

### I. Description

The Investment Certificate, issued by the Economic Development Board (EDB) confers enterprises in eligible new, innovative, and strategic sectors to benefit from a set of incentives upon meeting the eligibility criteria.

### II. Incentives

Any new company based in Mauritius within the digital, technology and innovation sector is eligible to:

- 8-year tax holiday,
- Exemption from payment of Registration Duty and Land Transfer Tax for the purchase of immovable property for business purposes,
- Payment of VAT on Plant, machinery, and equipment & Construction of purpose-built building and plant and equipment (excluding vehicles) for research and development,

Provided the following conditions are met -

- A minimum of 20 jobs to be created at start of operations and being committed to scaling same to 50 or more within a minimum period of 1 year, **OR**
- the company should feature in global ranking institutions as recognised by EDB, **OR**
- a minimum investment of Rs 5 M at start of operations, **OR**
- the company should be involved in innovative activities as may approved by the technical committee set up under the EDB and comprising of the Ministry responsible for ICT, Ministry of Finance and the Mauritius Research and Innovation Council (MRIC), **OR**
- such other conditions as may be applicable.

### III. Application Process

Application should be made to the Business Support Facility of the EDB electronically through mail via [bs@edbmauritius.org](mailto:bs@edbmauritius.org) with the relevant Application Form and supporting documents.

Applicants are invited to consult the guideline (refer to **Downloads** below) before submitting their application.

### IV. Downloads

1. Guideline
2. Application Form
3. Documents Checklist
4. Template for Business Plan