

# Cost of Doing Business Guide

2025



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# 1 Start up costs

## 1.1 Business Registration/ Incorporation fees

The Companies Act and the Business Registration Act regulate the incorporation of companies and registration of businesses in Mauritius. The incorporation/ registration process can either be done online or in person at the Corporate and Business Registration Department, by submitting the required documents as per the *Guidelines for incorporation and registration of companies and Registration of Businesses*, available on the following link: [Guidelines for incorporation/ registration of companies](#).

The table below provides an overview of the different fees applicable to different business structures at time of incorporation:

Types of Companies / Sociétés / Limited Partnerships / Limited Liability Partnerships/Foundations		Registration Fees Payable (Rs)	
		MUR	USD
(a)	Small Private company (Turnover not exceeding Rs 30 Million)	Nil	-
(b)	Small Private company (Turnover exceeding Rs 30 Million) but less than Rs 100 Million	Nil	-
(c)	Private company (Turnover exceeding Rs 100 Million)	Nil	-
(d)	Public Company	Nil	-
(e)	Foreign Company	Nil	-
(f)	Private company holding a Category 1 Global Business Licence	3,000	67
(g)	Public Company holding a Category 1 Global Business Licence	13,500	300
(h)	Foreign Company holding a Category 1 Global Business Licence	13,500	300
(i)	Authorised Company		100
(j)	Dormant Company (Only those companies recorded as dormant by the Registrar)	2,500	56
(k)	Commercial Partnership (including Société Commerciale and Société Commerciale de fait)	9,000	200
(l)	Foundation	9,000	200

(Source: Companies (Payment of Fees to Registrar) Regulations 2015, as amended)

## 1.2 Business licensing fees

A person who holds a valid business registration card under the Business Registration Act may start his activities in relation to the relevant classified trade where he is exempted from applying for a Building and Land Use Permit. Under other circumstances, starting operations is contingent to satisfying prescribed conditions and obtaining necessary permits and clearances from the relevant licensing authority.

The licensing framework in specific sectors provides clear sets of licensing criteria and requirements within a well-defined and consolidated framework. The cost of licences vary across activities and the following link provides a comprehensive list of licences applicable in different sectors: [Regulated Activities - EDB Mauritius](https://edbmauritius.org/regulated-activities) [https://edbmauritius.org/regulated-activities].

## 2 Cost of property

### 2.1 Construction cost

Construction cost is an important consideration for businesses as it forms the bulk of total development costs and is constantly influenced by economic, market and inflationary factors. The table provides estimated costs for construction:

	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)

### 2.2 Building and Land use Permit fees

Prior to starting a construction, a Building and Land Use Permit (BLUP) from the relevant Local Authority is required. An application for a BLUP is a formal request for permission to carry out a proposed development or building construction.

There are three types of BLUP: type 1, 2 and 3.

- BLUP 1 provides for residential Development not exceeding G + 3 levels
- BLUP 2 is applicable in cases of excision of land and subdivision among heirs
- BLUP 3 encompasses economic activities, residential development above G+3 levels, telecommunication structures/facilities and places of public worship.

The application is made to the relevant Municipal Council or District Council on the National E-Licensing System ([business.edbmauritius.org](http://business.edbmauritius.org)).

Fees for the issue of a Building and Land Use Permit vary across local government authorities and the table below provides a fee schedule from the City Council of Port Louis:

	MUR	USD
<b>Construction of building or part of building, including extension to/ conversion of existing building:</b>		
- of a floor area of not more than 250 m <sup>2</sup>	MUR 10/m <sup>2</sup> (subject to a minimum fee of MUR 500)	USD 0.22
- of a floor area of not more than 250 m <sup>2</sup> but not more than 500 m <sup>2</sup>	MUR 20/m <sup>2</sup>	USD 0.44
- of a floor area of more than 500 m <sup>2</sup>	MUR 50/m <sup>2</sup>	USD 1.11

(Source: Municipal Council of Port Louis (Fees for Outline Planning Permission and Building and Land Use Permit) Regulations 2009)

Note:

- Upon application for a BLUP from local authorities, clearance is automatically sought from Central Water Authority (CWA), Central Electricity Board (CEB) and Wastewater Management Authority (WMA), exempting the applicant from a separate application and clearance fees.
- No clearance is required from CWA, CEB and WMA for plots of land located in a Morcellement.
- No BLUP fees are applicable for the construction of pharmaceutical manufacturing factories, food processing plants and warehouses.

## 2.3 Rental costs

Rental cost is a core component of the direct costs that businesses must meet as part of their operational activities. The table below provides an estimate of the rental cost for building or leasing of land for business use:

Type of Building/Land	Total Monthly Rental		State of delivery
	MUR	USD	
Office Buildings	450 to 550/m <sup>2</sup>	10 to 12.22/m <sup>2</sup>	Shell and Core
	550 to 650/m <sup>2</sup>	12.22 to 14.44 / m <sup>2</sup>	Semi fitted (e.g. AC, false ceiling, flooring)
	950 and above	21.11 and above	Fitted

Type of Building/Land	Total Monthly Rental		State of delivery
	MUR	USD	
Industrial Buildings	4/sqft to 10/sqft	0.08/sqft to 0.22/sqft	First floor
	12/sqft to 20/sqft	0.267/sqft to 0.44/sqft	Ground floor (Floor to ceiling height of max. 4m)
	24 to 35/sqft	0.53 to 0.78/ sqft	Ground floor (Floor to ceiling height greater than 4m)
Industrial Land	270,000 to 450,000 per Arpent	6,000 to 10,000 arpent	
Retail Space	800 to 2500/m2	17.78 to 55.55/m2	

(Source: Landscape, January 2025)

## 3 Utilities

Utility costs relate to expenses incurred for essential services like electricity, water, telecommunication and sewage amongst others. These costs can vary widely based on the type of business and usage patterns.

### 3.1 Electricity

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

#### New connection

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

	Usage	Connection fees		Security Deposit	
		MUR	USD	MUR	USD
<b>(a)</b>	<b>Domestic Consumers</b>				
	Tariff (110A, 110)	750	17	200	4
	Tariff 120	750	17	600	13
	Tariff 140	750	17	1200	27
<b>(b)</b>	<b>Commercial &amp; Bulk</b>				
	Tariff 215, 217, 225, 250 & 255	Single - Phase Rs 750 Three - Phase	Single - Phase USD 17	Rs 500 per kW or fraction	USD 11 per kW or fraction

	Usage	Connection fees		Security Deposit	
		MUR	USD	MUR	USD
		Without CT Rs 1500 Three - Phase with CT Rs 3000	Three - Phase Without CT USD 33 Three - Phase with CT USD 67	therof of total connected load	therof of total connected load
<b>(c)</b>	<b>Industrial</b>				
	Tariff 313, 315, 323, 340, 350	Single - Phase Rs 750 Three - Phase Without CT Rs 1500 Three - Phase with CT Rs 3000	Single - Phase USD 17 Three - Phase Without CT USD 33 Three - Phase with CT USD 67	Rs 400 per kW or fraction therof of total connected load	USD 9 per kW or fraction therof of total connected load

(Source: The Utility Regulatory Authority Act as amended by GN 1804 of 2022)

### Meter rentals

The cost for meter rental for domestic, commercial and industrial purposes is as follows:

### Meter rental rates – Domestic, Commercial & Industrial Consumers

	Types of Installation	Amount (MUR)	Amount (USD)
	<b>Domestic Consumers</b>		
(a)	Single-phase meters	20.00	0.4
(b)	Three-phase meter installation (Direct connection)	120.00	3
	<b>Commercial &amp; Industrial Consumers</b>		
(a)	Single-phase meters	20.00	0.4
(b)	Three-phase meter installation (Direct connection)	120.00	2.6
(c)	Three-phase meter installation with current transformer but without maximum demand indicator	300.00	7

	Types of Installation	Amount (MUR)	Amount (USD)
(d)	Three-phase meter installation with current transformers and Electromechanical maximum demand indicator	460.00	10
(e)	Three-phase meter installation with current transformers and electronic maximum demand indicator	860.00	19
(f)	Three-phase meter installation with Maximum demand indicator, current transformer and summation current transformer	1,100.00	24

(Source: The Utility Regulatory Authority Act as amended by GN 1804 of 2022)

### Consumption tariffs

The consumption tariff for commercial and industrial purposes is as follows:

#### Commercial Consumers

Tariff	Running Charge	Demand Charge	Minimum Charge
<b>215</b>	<ul style="list-style-type: none"> <li>Initial 400 kWh – MUR 10.01 (USD 0.22)/kWh</li> <li>Next 400kWh – MUR 10.65 (USD 0.24)/kWh</li> <li>All additional Kilowatt hours MUR 11.16 (USD 0.25)/kWh</li> </ul>	-	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
<b>217</b>	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.
<b>225</b>	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
<b>245</b>	MUR 8.94 (USD 0.20) / kWh	-	MUR 125.00 (USD 2.78) per month or part thereof per kW or fraction thereof of



Tariff	Running Charge	Demand Charge	Minimum Charge
			total connected load, subject to a minimum of MUR 125.00 (USD 2.78) per month
<b>250</b>	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
<b>255</b>	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: The Utility Regulatory Authority Act as amended by GN 1804 of 2022)

### Industrial Consumers

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
313	Initial 500 kWh MUR 5.54 (USD 0.12)/kWh All additional kWh Mur 5.95 (USD 0.13) / kWh	MUR 242 (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.
315	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		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

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
323	MUR 5.61(USD 0.13) /kWh	MUR 217 (USD4.82) 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
340	MUR 6.31 (USD 0.14) (Day Rate*)/kWh ; MUR 4.98 (USD 0.11) (Night Rate**)/kWh	MUR 242 (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
350	MUR 5.88 (USD 0.13) (Day Rate*)/kWh ; MUR 4.73 (USD 0.11) (Night Rate**)/kWh	MUR 217 (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
360	MUR 5.56 (USD 0.12) (Calendar year 2023)  [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]	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

(Source: The Utility Regulatory Authority Act as amended by GN 1804 of 2022)

\*Day Rate is applicable from 06.00hrs to 20.30hrs

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

## 3.2 Water

The Central Water Authority is the sole undertaker for the supply of water for domestic, commercial and industrial purposes throughout Mauritius.

### Fees for new water supply

The connection fees to water supply are as follows:

	Processing Fees (MUR)	Processing Fees (USD)	Connection Fees for new water supply			
			without road reinstatement minimum (up to 7 metres)		with road reinstatement minimum (up to 7 metres)	
			MUR	USD	MUR	USD
<b>Business Consumers</b>	1,000.00	22	7,000.00	156	14,500	322
<b>Commercial Consumers</b>	1,000.00	22	4,000.00	89	9,500.00	211
<b>Industrial Consumers</b>	1,000.00	22	3,000.00	67	6,500.00	144
<b>Agricultural Consumers (Vegetable, Flower, Fruit trees or other crops Growers &amp; Livestock or Poultry Producers)</b>	1,000.00	22	2,000.00	44	4,500.00	100
<b>Aquaculture Consumers</b>	500.00	11	2,000.00	44	2750.00	61
			Every additional meter (over 7 meters)		Every additional meter (over 7 meters)	
			MUR	USD	MUR	USD
			150.00/m	3	400.00/m	9

(Source: Water Authority (Water Supply for Non-Domestic Purposes) Regulations 2011, as amended)

### Water charges

The consumption tariff for business, commercial, industrial, agricultural and aquaculture consumers is as follows:

	Minimum charge (MUR)	Minimum charge (USD)	Every Additional m3 (MUR)	Every Additional m3 (USD)
Business Consumers (first 33 m3)	1,122.00	25	34.00	0.8
Commercial Consumers (first 17 m3)	391.00	9	23.00	0.5
Industrial Consumers (first 25 m3)	450.00	10	18.00	0.4
Agricultural Consumers (Vegetable, Flower, Fruit trees or other crops Growers & Livestock or Poultry Producers)	220.00	5	11.00	0.2
Aquaculture Consumers (every m <sup>3</sup> )	1.00	0.02		
Unchlorinated water	10.00	0.2		

(Source: Central Water Authority (Water Supply for Non-Domestic Purposes) Regulations 2011, as amended)

### Examination fee – testing meter

The fees associated with the examination of water meters is as follows:

	Fees (MUR)	Fees (USD)
Business Consumers	1,000.00	22
Commercial Consumers	700.00	16
Industrial Consumers	600.00	13
Agricultural Consumers (Vegetable, Flower, Fruit trees or other crops Growers & Livestock or Poultry Producers)	500.00	11
Aquaculture Consumers (every m <sup>3</sup> )	500.00	11

(Source: Central Water Authority (Water Supply for Non-Domestic Purposes) Regulations 2011, as amended)

### 3.3 Wastewater

Owners or occupiers of premises connected to the wastewater system are liable to pay water charges, fees or rates to the Central Water Authority as may be prescribed under Wastewater Management Act, the Ground Water Act or the Central Water Authority Act.

#### Wastewater tariffs

The wastewater tariffs based on water consumption for business premises are as follows:

Consumption of water by business premises	Monthly Fee (MUR)	Monthly Fee (USD)
(a)(i) For water supplied by the Central Water Authority	27.00/ cubic metre	0.6/ cubic metre
(ii) For ground water abstracted	27.00/ cubic metre	0.6/ cubic metre
(b) Minimum fee for business premises	270.00	6

(Source: Wastewater (Fees) Regulations 2001)

#### Other wastewater services

Fees for other wastewater services are as follows:

	Fees (MUR)	Fees (USD)
Disposing wastewater at waste water disposal station	55.00/ cubic metre	1.2/ cubic metre
Clearing waste water blockages within industrial, commercial and public premises in sewerred areas, where blockage occurs within a distance of-		
(a) not more than 10 Kilometres	2,500.00/intervention	56/intervention
(b) more than 10 Kilometres	5,000.00/intervention	111/intervention
Witnessing percolation	3,000.00/test	67/intervention
Verification of design of sewer, treatment plants and disposal systems		
(1) Verification of design of pumping stations in property development projects, in respect of –	20,000.00/application	444/application
(a) design flows not exceeding 100 m <sup>3</sup> per day	30,000.00/application	667/application

	Fees (MUR)	Fees (USD)
(b) design flows of not less than 100 m <sup>3</sup> per day nor more than 300 m <sup>3</sup> per day (c) design flows exceeding 300 m <sup>3</sup> per day	50,000.00/application	1,111/application
(2) Verification of design treatment plant in property development projects-		
(a) design flows not exceeding 10 m <sup>3</sup> per day	10,000.00/application	222/application
(b) design flows of not less than 10 m <sup>3</sup> per day nor more than 100 m <sup>3</sup> per day	20,000.00/application	444/application
(c) design flows of not less than 100 m <sup>3</sup> per day nor more than 300 m <sup>3</sup> per day	30,000.00/application	667/application
(d) design flows exceeding 300 m <sup>3</sup> per day	50,000.00/application	1,111/application

(Source: Waste Water (Miscellaneous Waste Water Services) (Fees) Regulations 2012, as amended)

### 3.4 Telecommunications

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

#### Installation costs – Fixed telephony

The costs associated with the installation of a fixed line are as follows:

Tariff	Costs MUR	Cost (USD)
Refundable Security Deposit (VAT not applicable)	2,000	44
Installation of a new line (VAT excluded)	2,500	56

(Source: [my.t.business - fixed telephony](#), 2025)

### Monthly rental charge – Broadband

The tariffs for different internet broadband packages are as follows:

Service	Service Description	Speed (Mbps)	Monthly Rental	Monthly Rental (USD)
Business Boost	Fibre internet for SME (turnover less than Rs 100 Million) up to 1Gbps  (Best effort service, Asymmetric Speed, Volume capped, Dynamic IP Address)	80 Mbps  500 Mbps  1 Gbps	MUR2,400	53
Superfast Broadband	High speed internet access (Unlimited data, symmetrical, dynamic public IP address, SLAs on availability and performance)	10 Mbps  Other speeds available on demand.	As from MUR 10,000 (exclusive of VAT)	222
Global IP Premium	Premium Internet Access (Guaranteed Bandwidth, symmetrical, static public IP address, SLAs on availability and performance)	2 Mbps  Other speeds available on demand.	As from MUR 19,500 (exclusive of VAT)	433
Global MPLS VPN	Dedicated point to point service between Mauritius and a Mauritius Telecom PoP in Europe (protected IP/MPLS backbone, Guaranteed Bandwidth, symmetrical, SLAs on availability and performance)	2 Mbps  Other speeds available on demand.	As from MUR 1,260 (exclusive of VAT)	28

(Source: Mauritius Telecom, January 2025)

## 4 Labour costs

Labour cost is a key consideration for businesses, as it represents a significant portion of operating expenses. It comprises wages, benefits, training, and compliance with labour laws. The Ministry of Labour and Industrial Relations is assisted by various departments to accomplish its mission of facilitating access to gainful employment, promoting decent work, creating a safe and productive workplace, and supporting employers and workers.

### 4.1 The National Minimum Wage

#### National Minimum Wage (full-time worker)

As from 16 January 2025, the national minimum wage of every worker, other than a part-time worker, is MUR 17,110 (USD 380) per month.

#### National Minimum Wage (part-time worker)

National Minimum wage, including additional remuneration payable as from 1 January 2025, 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

$$17,110/A \times \text{number of hours worked in a month} \times 1.10$$

Where:

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

### 4.2 Monthly minimum guaranteed income

As from 27 July 2024, eligible employees are entitled to a monthly minimum guaranteed income equivalent to the difference between the income of the employee for that month and 20,000 rupees, payable by the Mauritius Revenue Authority.

### 4.3 Indicative salary grid

The table below provides an indication of the salary range that applies across different job categories:

Level	Average Monthly Salary (MUR)	Average Monthly Salary (USD)
Unskilled worker 1	16,500	366
Unskilled worker 2	22,425	498.14
Entry level Diploma	23,000	511
Entry level Graduate	25,000	555



Technical level	16,500- 23,000	366-511
Engineers (0-3 years exp)	25,000-38,000	555-844
Manager	60,000-155,000	1333-3444
Higher management	185,000-300,000	4111-6667

(Source: Alentaris, 2025)

## 5 Work and live

### 5.1 Occupation permit

The Occupation Permit (OP) allows non-citizens to live and work in Mauritius under different permit categories.

Application and payment for an occupation permit should be made online at <https://business.edbmauriti.us.org>.

#### Application fees

The table below shows the different application fees:

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

(Source: Immigration (Permits) (Prescribed Fees, Guarantees and Application Form) Regulations 2011)

## 5.2 Work permit

Employers who wish to recruit foreign workers in Mauritius need to apply for a work permit. The work permit is delivered by the Ministry of Labour, Human Resource Development and Training.

A processing fee of MUR 700 (USD 15.56) must be paid 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. If payment is not effected within the given timeframe, the decision to grant work permit will be rescinded immediately.

### Work permit fees

	Types of Work Permit	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
4.	Employees in any manufacturing industry	1,000	22	for 1 <sup>st</sup> year to 5 <sup>th</sup> year
		6,000	133	for 6 <sup>th</sup> year and thereafter
5.	a) Employees in: <ul style="list-style-type: none"> <li>i. Hotels and restaurants</li> </ul>	1,500	33	for 1 <sup>st</sup> permit of duration of 1 year

	Types of Work Permit	Fee (MUR)	Fee (USD)	Duration
	ii. The ICT Sector	2,000	44	for 2 <sup>nd</sup> year or part of the 2 <sup>nd</sup> year
	b) Polyvalent agricultural workers	2,500	56	for 3 <sup>rd</sup> year or part of the 3 <sup>rd</sup> year
	c) Fishermen and frigo boys, employed on fishing vessels	3,000	67	for 4 <sup>th</sup> year or part of the 4 <sup>th</sup> year
		3,500	78	for 5 <sup>th</sup> year or part of the 5 <sup>th</sup> year
		10,000	222	For 6 <sup>th</sup> year and thereafter
6.	Any other employee	5,500	122	for 1 <sup>st</sup> permit of duration of 1 year
		6,000	133	for 2 <sup>nd</sup> year or part of the 2 <sup>nd</sup> year
		6,500	144	for 3 <sup>rd</sup> year or part of the 3 <sup>rd</sup> year
		11,000	244	for 4 <sup>th</sup> year or part of the 4 <sup>th</sup> year
		12,000	267	for 5 <sup>th</sup> year or part of the 5 <sup>th</sup> year
		15,000	333	for 6 <sup>th</sup> year and thereafter

(Source: Non-Citizens (Work Permits) (Fees) Regulations 2013, as amended)

### 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

## 6 Taxes and other charges

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.

### 6.1 Corporate Tax

The Corporate income tax rate is 15%

Companies involved in exporting goods are **subject to a 3%** tax

Global Business Companies are subject to a 15% tax rate. An 80% tax exemption applies on specific foreign-source income.

### 6.2 VAT

Value Added Tax (VAT) is a chargeable on both goods and services. It is chargeable on all taxable supplies of goods and services made in Mauritius by a VAT registered person in the course or furtherance of any business carried on by him.

All supplies with the scope of VAT is either taxable or exempt.

#### **Exempt supplies**

Exempt supplies are supplies not subjected to VAT.

#### **Taxable supplies**

A taxable supply is a supply which is chargeable to VAT at the rate of 15% or is a zero-rated supply.

#### **Zero-rated supplies**

Zero-rated supplies are taxable supplies on which the VAT rate charged is zero. In general, all goods or services which are exported are zero-rated. In addition, certain goods and services which are supplied on the local market are also zero-rated.

Further information on list of zero-rated supplies and other information in related to VAT can be obtained from the website of the Mauritius Revenue Authority. ([VAT - Mauritius Revenue Authority](#)).

## 6.3 Personal tax

Pay As You Earn (PAYE) is a system whereby employers are required to withhold tax from the emoluments of employees chargeable to tax at the time the emoluments are received by or made available to the employees. The tax withheld is then remitted to the Mauritius Revenue Authority (MRA) every month.

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, 2025)

## 6.4 Corporate Climate Responsibility Levy

Government has introduced a Corporate Climate Responsibility levy payable by companies with a turnover of more than MUR 50 million (1 USD million), equivalent to 2% of their profits.

# 7 Recurrent costs

## 7.1 Annual registration fee

The annual registration fee is payable by 20 January every year.

Types of Companies/ Sociétés/ Limited Partnerships/ Limited Liability Partnerships/ Foundations		Registration Fees Payable	
		MUR	USD
(a)	Small Private company (Turnover not exceeding Rs 30 Million)	2,500	55
(b)	Private company (Turnover exceeding Rs 100 Million)	9,000	200
(c)	Public Company	13,500	300
(d)	Foreign Company	13,500	300
(e)	Private company holding a Category 1 Global Business Licence	9,000	200
(f)	Public Company holding a Category 1 Global Business Licence	13,500	300

Types of Companies/ Sociétés/ Limited Partnerships/ Limited Liability Partnerships/ Foundations		Registration Fees Payable	
		MUR	USD
(g)	Foreign Company holding a Category 1 Global Business Licence	13,500	300
(h)	Authorised Company		100
(i)	Dormant Company (Only those companies recorded as dormant by the Registrar)	2,500	56
(j)	Commercial Partnership (including Société Commerciale and Société Commerciale de fait)	9,000	200
(k)	Foundation	9,000	200

(Source: Companies (Payment of Fees to Registrar) Regulations 2015, as amended)

## 7.2 Trade fee

Trade Fees are payable by businesses carrying out a classified trade within the administrative area of a Municipal City Council, Municipal Town Council or District Council through the Corporate and Business Registration Department.

- Payment for Trade fees can either be paid online ([CBRIS](#)) or at the counter of the CBRD. Trade fees are payable two Financial Years following registration of business.
- The fees can either be paid in one instalment on or before 20th January or in 2 instalments, the first one on or before 20th January and the second one before 30th June.
- Exemption:  
Businesses with trade fees of not more than MUR 5,000 are exempted from payment of trade fees until 31<sup>st</sup> December 2028, with the exception of activities regulated under the Excise Act and the Gambling Regulatory Authority Act.
- A list of classified trades with corresponding trade fees are available on the following [link](#).  
[Part I of the schedule to the Local Government (Fees) Regulations 2019]

**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.

