

INVESTING IN MAURITIUS

MAURITIUS IN FIGURES



MAURITIUS' ECONOMY IN A NUTSHELL

- A **diversified and innovative** economy,
- **Double taxation avoidance agreements** signed with more than 35 countries,
- A **legislative framework and judicial system** secured by international commitments,
- An **attractive fiscal regime**,
- A **reliable and secure** place to invest,
- **Politically stability** since independence in 1968.

MAURITIUS IN THE WORLD RANKINGS (1ST IN AFRICA)

- World Bank Ease of Doing Business Index : 49th/100
- Forbes' Best Countries for Business List : 40th/139
- Democracy Index (Full democracy) : 18th/167

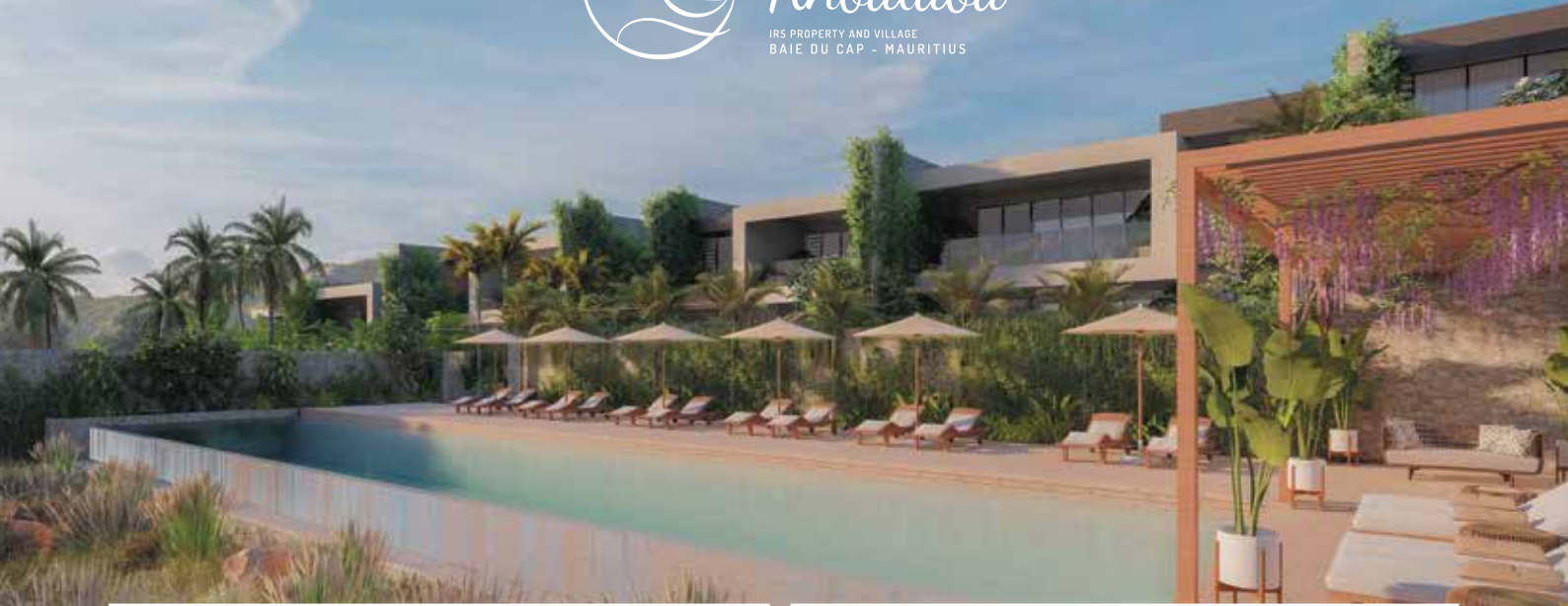
WHAT IS AN IRS? (INTEGRATED RESORT SCHEME)

- A legal scheme created by the government and BOI (Board of Investment),
allowing foreigners invest in specific real estate developments in Mauritius,
- A minimum unit price of **USD 500,000**,
- Developments of a total area of **more than 10 hectares**,
- A minimum investment on the part of the developer of **200,000 rupees per unit sold**, as a social contribution.



MAURITIUS, AN IDEAL DESTINATION IN WHICH TO ESTABLISH A BUSINESS

- A simple and modern legal framework in the shape of the Companies Act,
- Rapid procedures and low fees,
- Several possible types of company: Local or Global Business (GBC1 or GBC2),
- 100% foreign ownership authorised,
- No minimum capital required.



IRS ANBALABA, AN EXCELLENT INVESTMENT WITH MULTIPLE BENEFITS

Allows for **FULL OWNERSHIP**, individually or in the name of a company registered in Mauritius.

Allows for the acquisition of a **RESIDENCE PERMIT** on the part of the purchaser, his or her spouse and any dependent children under the age of 24. The permit is valid for the entire period that they own the property.

FISCAL AND MONETARY BENEFITS

- Universal **15% rate of income and corporate tax**
- **15% VAT** on goods and services
- **No tax on dividends or capital gains**
- **No property wealth tax**
- **No inheritance tax** for direct heirs
- 80% tax credit on GBCI with an **effective tax rate of 3%**
- **No foreign exchange controls**
- **No controls on the repatriation** of profits, dividends or capital