

# IMMIGRATE MAURITIUS

THE DEFINITIVE GUIDE



IN PARTNERSHIP WITH



## A SAFE ISLAND DESTINATION ATTRACTING SOUTH AFRICANS MOVING ABROAD



## RELOCATION TO MAURITIUS

It comes as no surprise that Mauritius has been a popular holiday destination for foreigners including many South Africans and felt immediately at home once they arrive at the island. We cannot deny that there is an easy, immediate and familiarity that attracts travellers to Mauritius. Not only are there many familial ties, stretching back generations, between the two countries, but Mauritius also mirrors coastal KwaZulu-Natal with its sugar cane fields and sapping humidity. It also shares the Indian influences in cuisine, religion, and culture.

Unlike many other countries, it is well-known that Mauritius is offering a safe environment to its residents and foreign travellers. It is one of the safest places in Africa and the Government makes sure that they maintain a good reputation and work towards keeping a low rate of crime within the island.

### MAURITIUS HAS AN EXCEPTIONALLY LOW CRIME RATE

The Crime Index is an estimation of the overall level of crime in a given city or a country. The Crime Index categories are as follows:

- Lower than 20 – very low;
- Between 20 and 40 – low;
- Between 40 and 60 – moderate;
- Between 60 and 80 – high; and
- Levels higher than 80 – very high.

When comparing the two countries, South Africa has a crime index as high as 77.29, while Mauritius sits much lower at 46.41.

### SAFETY CONSIDERATIONS

Downtown Port Louis and central tourist areas understandably do have a slightly higher crime rate, but in general, it is very safe to travel to. Pickpockets love markets because you are distracted by the sights. So, while walking around markets, keep your bags close and zipped up and avoid revealing large amounts of cash in public areas.

Like most places we visit, security risks increase after dark, particularly on beaches or secluded areas. Take normal safety precautions such as not walking alone after dark, locking your valuables in your hotel room or somewhere safe, and be overly cautious of theft when staying at beachside bungalows. Remain vigilant and exercise the caution you normally would avoid becoming a victim of crime.

Nonetheless the security and safety aspects in Mauritius are further promoting relocation to Mauritius due to the recent immigration changes where individuals can obtain 10 years residency in Mauritius based on investment, work, or retirement.



## 1. INVESTOR

- An Initial transfer of USD 50,000 into a local Mauritian company, which can be your own company registered in Mauritius.
- Any Investor who intends to bring in high-tech machinery and equipment as part of the investment of USD 50,000, must transfer a minimum of USD 25,000 and the remaining balance in terms of high-tech machinery and equipment.
- An Investor who will conduct Research and Development (R&D) in highly innovative sectors can apply for an Innovator Occupation Permit. The R&D expense component should constitute at least 20% of the total operational expenditure during the research phase. Applicants eligible to apply under this scheme will be required to make an initial investment of USD 40,000.

## 2. SELF-EMPLOYED

- To qualify under Self-Employed, one should make an initial transfer of USD 35,000 or its equivalent in freely convertible foreign currency to his/her local bank account in Mauritius.
- Applicant must run his/her own business under their personal name, as such, registration of an entity will not be required.

## 3. PROFESSIONAL

- Applicable where employment has been secured with a Mauritian company, this can also be your own company registered in Mauritius.
- A professional should earn a monthly basic salary exceeding MUR 60,000.
- The minimum monthly basic salary for specific sectors, including the ICT sector, has been decreased to MUR 30,000.

**ALL OCCUPATION PERMITS ARE VALID FOR 10 YEARS & ARE RENEWABLE**

# IMMIGRATION CONSIDERATIONS OCCUPATION PERMITS







# IMMIGRATION CONSIDERATIONS RESIDENCE PERMITS

## 1. RETIRED NON-CITIZEN PERMIT

- Where an individual is above 50 years of age, he/she becomes eligible to apply for a Retired Person Permit to live in Mauritius.
- Applicants are not required to invest or purchase property and are restricted from securing employment.
- The applicant must make a transfer of 1,500 USD per month or an equivalent lump sum annually.

## 2. ACQUISITION OF PROPERTY

- A non-citizen who acquires property in Mauritius is only eligible to apply for a residence permit when that immovable property which has been bought is under an IRS/RES/PDS Scheme and where the value of the property exceeds USD 375,000.
- Once the acquisition has been completed and the Title Deed to the property is in hand, an application for residency may be made.

# IMMIGRATION CONSIDERATIONS



# PATHWAY TO PERMANENT RESIDENCE

## 1. HOLDER OF OCCUPATION PERMIT

There are various categories of Occupation Permit whereby you may be eligible to apply for a Permanent Residence Permit.

- As an investor, you will need to provide a turnover of at least MUR45 million for a period of 3 years prior to submission of your application.
- As a professional, your monthly basic salary must be at least MUR150, 000 for a period of 3 years prior to submission of your application.
- As a Self-Employed individual, your business income must exceed MUR3 million on a yearly basis for a period of 3 years prior to submission of your application.

## 2. FOREIGN NATIONAL INVESTOR

A foreign national who has invested a minimum of USD500,000 into a qualifying activity is also eligible for the 10-year residence permit.

The following industries included in the qualifying activities: Agro-based industry, Audio-visual, Cinema and Communication, Banking, Construction, Education, Environment-friendly and green energy products, Financial Services, Fisheries and Marine Resources, Freeport, Information Technology, Infra-

structure, Insurance, Leisure, Manufacturing, Marina development, Tourism and Warehousing, Initial Public Offerings.

## 3. RETIRED NON-CITIZEN

his account in a local bank during the 3 years immediately prior to submission of your application.



Mauritius is becoming an attractive destination for many South Africans seeking an improved lifestyle for themselves and their families. The Government in Mauritius implemented new immigration regulations for those who would like to relocate to Mauritius.

Currently, the Government is offering an attractive residency program for foreigners who would like to obtain permanent residence based on the purchase of a property, to qualify, you need to purchase within a designated scheme (IRS/RES/PDS or SC) put in place by the government.

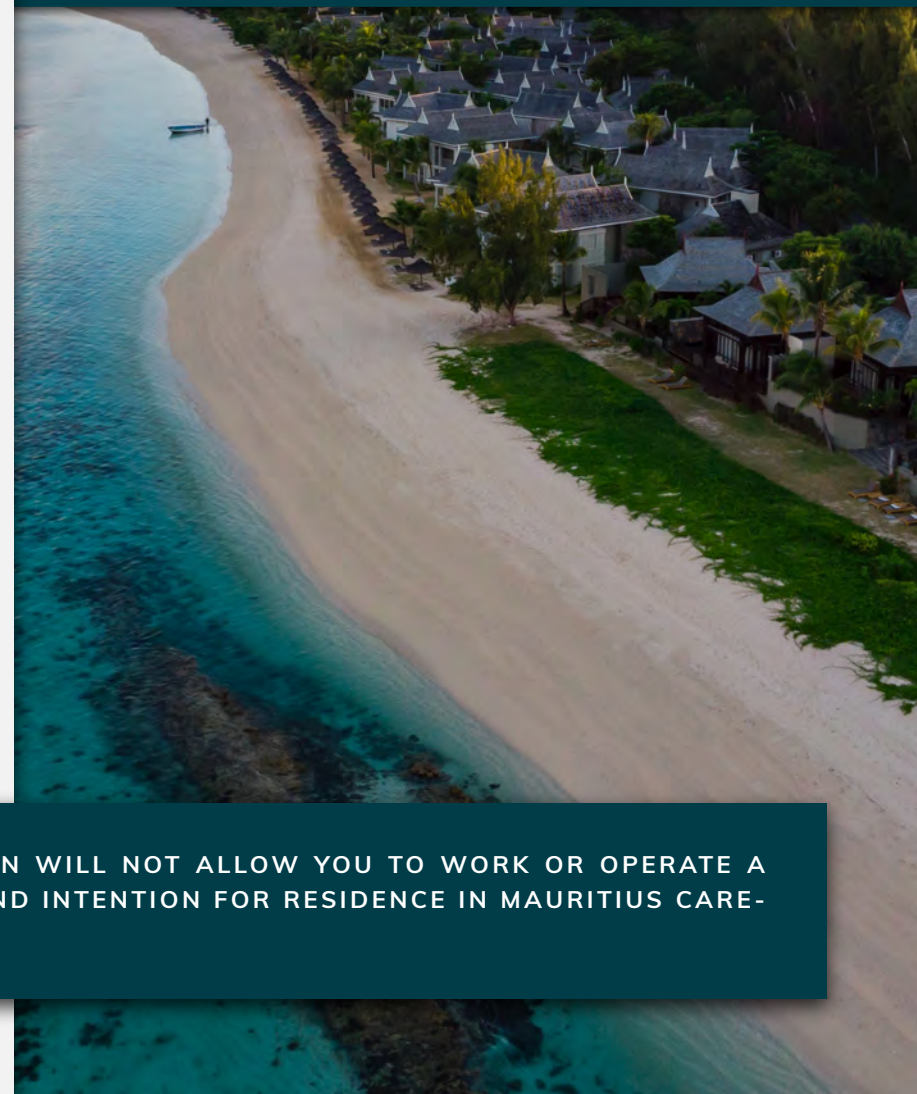
Property hunting can be a complex process especially within a new country. Kindly find below some tips to guide you when buying property to obtain your Residence Permit.

- 1. LOOK AND SEE:** We appeal to property buyers to travel to Mauritius and view a few properties prior to taking a decision. This will enable them to gain a sense of the area, better negotiate and will give them time and first hand insight to find the property they love.
- 2. SIGNATURE OF A RESERVATION CONTRACT:** An agreement between the two parties must be signed in order to secure a property, this is in a form of a deposit payment.
- 3. APPLICATION FOR A RESIDENCE PERMIT:** Once the property deposit is paid, a Residence Permit submission needs to take place at EDB. Within a few weeks, you will receive your approval and permit.
- 4. PAYMENT OF THE OUTSTANDING BALANCE OF THE PROPERTY:** Once your residence permit is issued, you will be required to deposit the outstanding balance in order to finalize the property acquisition.
- 5. FINAL SETTLEMENT WHILST RESIDING IN YOUR NEW PROPERTY:** Once your residence permit is issued, you will be required to deposit the outstanding balance in order to finalize the property acquisition.

IT IS IMPORTANT TO NOTE THAT RESIDENCE THROUGH PROPERTY ACQUISITION WILL NOT ALLOW YOU TO WORK OR OPERATE A BUSINESS IN MAURITIUS. IT IS THUS IMPORTANT TO CONSIDER YOUR GOALS AND INTENTION FOR RESIDENCE IN MAURITIUS CAREFULLY TO ENSURE YOU MAKE THE CORRECT PERMIT DECISION.



## PROPERTY CONSIDERATIONS



# SCHOOLING CONSIDERATIONS



## PUBLIC EDUCATION SYSTEM

The Mauritian and expatriate population enjoy a free national education system which is compulsory up until the age of 16. The Government has tried to provide adequate funding for education, occasionally straining tight budgets and even subsidised a great part of the expenditure in the Private Confessional schools, that is, schools under the control of the Catholic Church. However, the pre-primary schools are still privately owned mostly.

The school year is composed of thirty-nine weeks, divided into three terms of thirteen weeks. The 1st term is from early January till April, then late April to the end of July, with the third term being from August to November.

## PRIVATE EDUCATION SYSTEM

Mauritius has a well-established network of international schools that have been around for decades. Parents even have the possibility to choose from different teaching languages, such as English or French programmes. The fees and processes for admission and registration vary from school to school. It is important to note that space are generally limited and enquiring beforehand is essential to secure your child's place in the school.

Tuition fees for these schools are, however, generally costly but in comparison to the standards, quality of facilities, and the extracurricular activities available are in away justifiable.



## 6 RELEVANT SCHOOLS IN MAURITIUS



## SCHOOLING CONSIDERATIONS

01

### **NORTHFIELDS INTERNATIONAL SCHOOL:**

The school was founded in 2001 by a small group of eight parents living in the North. They got together and decided to put their hearts, minds and finances together to create a school, with a family atmosphere for their children, allowing the School to open its doors in September 2001 to its first student intake of 9 pupils.

02

### **WESTCOAST INTERNATIONAL SECONDARY SCHOOL:**

Founded in 2014, Westcoast International Secondary School, the only English-medium secondary school on the west coast of the island, has moved into its brand new premises in Unicity in January 2017. Westcoast Secondary School is part of the Unicity Education Hub encompassing the whole education offer of Unicity and follows the Cambridge International curriculum.

03

### **CLAVIS INTERNATIONAL PRIMARY SCHOOL:**

Clavis International Primary School is nestled at the foot of Mt. Ory in Moka, Mauritius. Founded in 1991 and authorized to offer the International Baccalaureate Primary Years Programme (IB PYP) in 2002.

04

### **INTERNATIONAL PREPARATORY SCHOOL:**

The International Preparatory School (IPS) is a fully authorised International Baccalaureate World School offering the Primary Years Programme. IPS is a private English medium pre-primary and primary school situated on spacious grounds in Labourdonnais Village, a rural sugar growing area in the north of Mauritius.

05

### **TELFAIR PRIMARY SCHOOL:**

Telfair International Primary School (TIPS) is an English co-educational school situated in Tamarin, on the west coast of Mauritius. The school first opened its doors in January 2007. We cater for children from 5 to 12 years old who then follow on to one of the private secondary schools on the island.

06

### **LE BOCAGE INTERNATIONAL SCHOOL:**

Le Bocage International School (LBIS) offers an international secondary school education to boys and girls aged between 11 and 19. It officially opened its doors in January 1990.



## PROTECTING YOUR FOREIGN INCOME FROM SOUTH AFRICAN TAX

South African expatriates should not only understand the new expatriate tax law, which endangers their foreign income, but should also act if they want to avoid its dire consequences. The amendment to the Income Tax Act has been fully enacted and forms part of the Taxation Laws Amendment Bill of 2017. Despite this, many South African expatriates are under the false impression that the law has not been formally amended and will thus not affect them. The new law states

“

There shall be exempt from normal tax – any form of remuneration – to the extent to which that remuneration does not exceed R1.25 million in respect of a year of assessment and is received by or accrues to any employee during any year of assessment by way of any salary, leave pay, wage, overtime pay, bonus, gratuity, commission, fee, emolument or allowance, in respect of services rendered outside the Republic by that employee for or on behalf of any employer, if that employee was outside the Republic.

”

The provision of housing, security and flights, among other things, are often part of the packages offered to South Africans to induce them to work in foreign locations. These benefits can quickly add up to the R1.25 million threshold, particularly in the expensive countries in which expatriates often live. When it comes to expatriate options, there are effectively two schools of thought, excluding the “head in the sand” approach. These options are based on the intention of the South African expatriate to remain abroad permanently or temporarily.

**FINANCIAL EMIGRATION:** Financial Emigration is best fit for a South African tax resident working or living abroad with a permanent intention not to return to South Africa in the near future or indefinitely.

**DOUBLE TAXATION AGREEMENT:** Applying a Double Taxation Agreement (DTA) best fits South African tax residents that are abroad for a limited duration to work and will be returning to South Africa in the near future. The amended South African tax law is now in full effect as of 1 March 2020.

## EXPATRIATE TAX SERVICES



Where you have international economic interests, your income may potentially be subject to tax both in South Africa as well as in the foreign country, resulting in double taxation. As the co-authors of LexisNexis' Expatriate Tax textbook, the first of its kind in South Africa, we have presented on the impact of the expat tax law change around the world.

A common misconception we see among South African expats is that they believe they are "automatically tax-exempt" just because there is a double taxation treaty in place between the two countries. This is completely wrong and there are various factors that need to be considered, and objectively proven, and you are still required by law to file a tax return and "claim" exemption under treaty relief.

To correctly apply treaty relief on your foreign earned income, you will need to consider which country will actually have the right to tax your income. This is achieved through a measured approach, known as the tie-breaker test, and takes into consideration various factors such as if you have a tax residency certificate, where you have a permanent home, where your centre of vital interests are, i.e. where your family and economic ties are, as well as where your habitual abode is, to name a few.

Our team of astute tax attorneys are well equipped to assist you through the process to ensure your taxing rights do not fall within South Africa.

FINANCIAL EMIGRATION		VS	DOUBLE TAXATION AGREEMENT
Assistance for South Africans employed permanently abroad.			Application and legal assistance for South Africans temporarily abroad.
 <p>Once-off process of ceasing Tax Residency.</p>			 <p>Annual process to prove an individual is more of a tax resident in another country that has a Double Taxation Agreement with South Africa.</p>
 <p>Backdated Financial Emigration</p>	 <p>Current Financial Emigration</p>		 <p>Expatriate's current country of residence needs to have a Double Taxation Agreement with South Africa.</p>
 <p>Past or current tax filing compliance.</p>			 <p>Application of Tax Residency certificate by expatriate in foreign country.</p>
 <p>Emigration tax clearance certificate application</p>			 <p>Legal opinion issued by our tax attorneys to client supporting the tie breaker test based on Double Taxation Agreement.</p>
 <p>South African Reserve Bank Application</p>			 <p>Onus of proof from client to be submitted to SARS yearly.</p>



# 10 TIPS ON RELOCATING YOUR PETS TO MAURITIUS



## PET RELOCATION

We appreciate the process to relocate pets can be burdensome and viewed as a roadblock when deciding to relocate to another country. Pets are part of the family and considering a move without your pet, can be unthinkable for many thus creating an additional stressor to the relocation process and all-important step in the initial stages of weighing up a move.

### 01

Pets must be microchipped with an ISO 11784/11785 compliant chip; this must be a 15 digit and non-encrypted microchip. After it has been implanted, same must be scanned by your veterinarian immediately thereafter.

A retired non-citizen who has held a Residence Permit for a period of 3 years and has transferred at least USD54,000 to

### 02

Dogs or cats must be vaccinated prior to relocating to Mauritius. Vaccinations for rabies are essential and must be taken between 60 days and 1 year of entry for initial vaccinations or between 30 days and 1 year for any booster vaccinations thereafter. Other vaccinations for dogs include – Canine Distemper, Leptospirosis, Infectious canine hepatitis, and Canine Parvovirus. For cats specifically, on the other hand, include – Feline Enteritis, Feline Rhinotracheitis, and Feline Calicivirus.

### 03

All dogs and cats emigrating to Mauritius must have a rabies titer test no sooner than 30 days and no more than 6 months in advance of the date of entry. The test must be done by a licensed veterinarian and a letter provided to confirm it was compliant with regulations

### 04

An Import Permit is required. The recommended lead time to secure an import permit for your pet is 3 – 6 months. Take note that the following breeds of dogs are not allowed into Mauritius:

- American Pit Bull Terrier Japanese Tosa
- American Staffordshire Terrier Dogo Argentino
- Staffordshire Terrier Fila Brasileiro
- Blue Nose Pit Bull Boerboel

### 05

The pets have to also obtain a health certificate issued by a licensed veterinarian certifying compliance with the requirements and countersigned by a Government authority such as having been treated by a long lasting insecticide (name must be indicated) against ectoparasites and they are free from external parasites at the time of export. The health certificate has to be issued within 48 hours of departure.

PET RELOCATION CONTINUES ON NEXT PAGE

## PET RELOCATION



## 10 TIPS ON RELOCATING YOUR PETS TO MAURITIUS

06

Your pet shall only be allowed entry with the approval of the Veterinary Officer of Mauritius. The Veterinary Officer must be notified of time of arrival and port of entry at least 3 days prior to arrival time. Once cleared, your dog will be subject to a minimum of 5 days and a maximum of 30 days of quarantine unless entering Mauritius from New Zealand or Australia in which case it will be 5 days.

07

Pets can enter Mauritius if it comes from a country that is deemed rabies-controlled or rabies-free by the OIE. Pets from high-rabies countries or from areas where rabies has occurred within the past 12 months will not be allowed entry.

08

Birds, invertebrates, tropical fish, reptiles, amphibians, mammals such as rodents and rabbits are not subject to requirements of rabies vaccination, but other requirements may be needed and should have a health certificate to allow their entry into Mauritius.

09

Pets have to be continuously residing in South Africa for 6 months prior to export to Mauritius and must be sterilized before export and entry into Mauritius.

10

Location of the quarantine site is in Beau-Bassin Rose-Hill, a town in Mauritius, located in the Plaines Wilhems District.



While pet relocation can be a complex process, with the correct information well in advance and the assistance of a specialist, it can be an effortless process without impacting your desire to relocate to the island-style life.



# MEDICAL CONSIDERATIONS



## RELOCATION TO MAURITIUS

With many retirees wishing to reside in Mauritius. Along with Candidates and investors wishing to move for work and investment purposes, often with their entire families, the quality of the health care system, accessibility of the public and private facilities, and the costs associated in comparison to their country of origin become a cause for serious concern when considering relocating to a foreign country.

### PUBLIC HEALTHCARE AND MEDICAL FACILITIES

With many retirees wishing to reside in Mauritius. Along with Candidates and investors wishing to move for work and investment purposes, often with their entire families, the quality of the health care system, accessibility of the public and private facilities, and the costs associated in comparison to their country of origin become a cause for serious concern when considering relocating to a foreign country.

### 5 MAIN HOSPITALS LOCATED TROUGHOUT MAURITIUS

- **Sir Seewoosagur Ramgoolam**  
PAMPLEMOUSSES  
Tel No. (+230)209-3500
- **Dr A. G. Jeeto Hospital**  
VOLCY POUGET STREET  
P. LOUIS  
Tel No. (+230)203-1001

- **Victoria Hospital & Princess Margareth Orthopaedic Centre**  
CANDOS  
Tel. No. (+230)425-3031
- **Flacq Hospital**  
CENTRAL FLACQ  
Tel No. (+230)402-2400
- **Jawaharlal Nehru Hospital (JNH)**  
ROSE BELLE  
Tel No. (+230)603-7000

### PRIVATE CLINICS AND MEDICAL SCHEMES

Mauritius also has an array of private facilities offering competent medical services and treatments as well as specialised treatments, with many of these facilities containing new and state-of-the-art medical equipment. Private clinics and medical facilities, similar to South Africa and other countries, must be accompanied by an appropriate medical scheme to cover the costs associated with treatments received at such institutions.

International and world-renowned medical schemes:  
Allianz Care  
Cigna Global

MEDICAL CONSIDERATIONS CONTINUES ON NEXT PAGE

## LOCAL AND COMMENDABLE MEDICAL SCHEMES

Swan Insurance Company  
National Insurance Company (NIC)  
[www.nicl.mu](http://www.nicl.mu)  
SICOM  
Mauritius Union

## PRIVATE CLINICS AND MEDICAL FACILITIES

- **City Clinic**  
SIR EDGAR LAURENT ST, PORT LOUIS  
Tel. No (+230) 206 1600
- **Clinique Darne**  
GEORGES GUIBERT ST, CUREPIPE  
Tel.No (+230) 601 2300
- **Wellkin Hospital**  
MOKA  
Tel. No (+230) 605 1000
- **Grand Bay Medical and Diagnostic Centre**  
SOTTISE RD, GRAND BAIE  
Tel. No (+230) 263 1212
- **Clinique du Nord**  
BAIE DU TOMBEAU RD, PORT LOUIS  
Tel. No (+230) 247 1056
- **Clinique Ferriere**  
NOUVELLE CLINIQUE FERRIÈRE,  
COLLEGE LN, CUREPIPE  
Tel. No +230 676 3332

## MEDICAL CONSIDERATIONS





## RELOCATION TIPS



## OPENING A MAURITIAN BANK ACCOUNT

### 01

#### **BANK ACCOUNT OPENING CONSIDERATIONS:**

In recent years, Mauritius has become a leading financial centre, with increasing economic growth, excellent schooling, low crime rates, and political stability. The process to open a bank account with the appropriate assistance can be your first step towards a successful relocation to Mauritius. Whether your intention is to permanently reside, benefit from tax structures, or invest, a Mauritian bank account is your foot into the Mauritian market.

### 02

#### **USD / FOREIGN CURRENCY ACCOUNTS:**

Both residents and non-residents can have access to current accounts in foreign currencies, however, foreign currency accounts are only allowed to receive funds via domestic and international bank transfers. Foreign currency accounts also bear interest at fixed rates (term account) or variable interest (remuneration of the available amount). You can either open a bank account in the local currency or have access to your current account in your foreign currency. A minimum deposit amount tends to vary and is dependent on the bank. In general, it is between MUR1,000 and MUR5,000 or its equivalent in convertible currency.

### 03

#### **PHYSICAL PRESENCE NOT REQUIRED:**

Unlike other jurisdictions, your physical presence and residency in Mauritius is not required for you to qualify to open a bank account. The documentation required is straight forward and basic documentation such as passport copy, proof of residence such as a utility bill, and your last payslip must be submitted interalia with your application to your bank of preference. The turnaround time of the process can take 8 – 12 weeks to be completed.

### 04

#### **TRANSFERRING YOUR FUNDS FROM SOUTH AFRICA TO MAURITIUS:**

The ZAR volatility has made it equally important for one to have an optimal remittance strategy in place. Once your account is open, it is important to choose the most effecting route of transferring funds from your South African bank account to your new Mauritian account. You will need to ensure this is done both in compliance with exchange control and South African Reserve Bank rules. The timing of the transfer is also key to ensure you receive a favourable rate of exchange, thus making it imperative that you have flexibility hereon.

MAURITIAN BANK ACCOUNT CONTINUES ON NEXT PAGE

## RELOCATION TIPS

### OPENING A MAURITIAN BANK ACCOUNT



#### 05

##### **A REQUIREMENT FOR ISSUANCE OF PERMITS:**

A bank account is required as part of the application process for a Retired Person Permit, Occupation Permits as Self-Employed, and Investor. Your process can be streamlined if the bank account opening has already been completed prior to submission of your application.







## FIND US

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