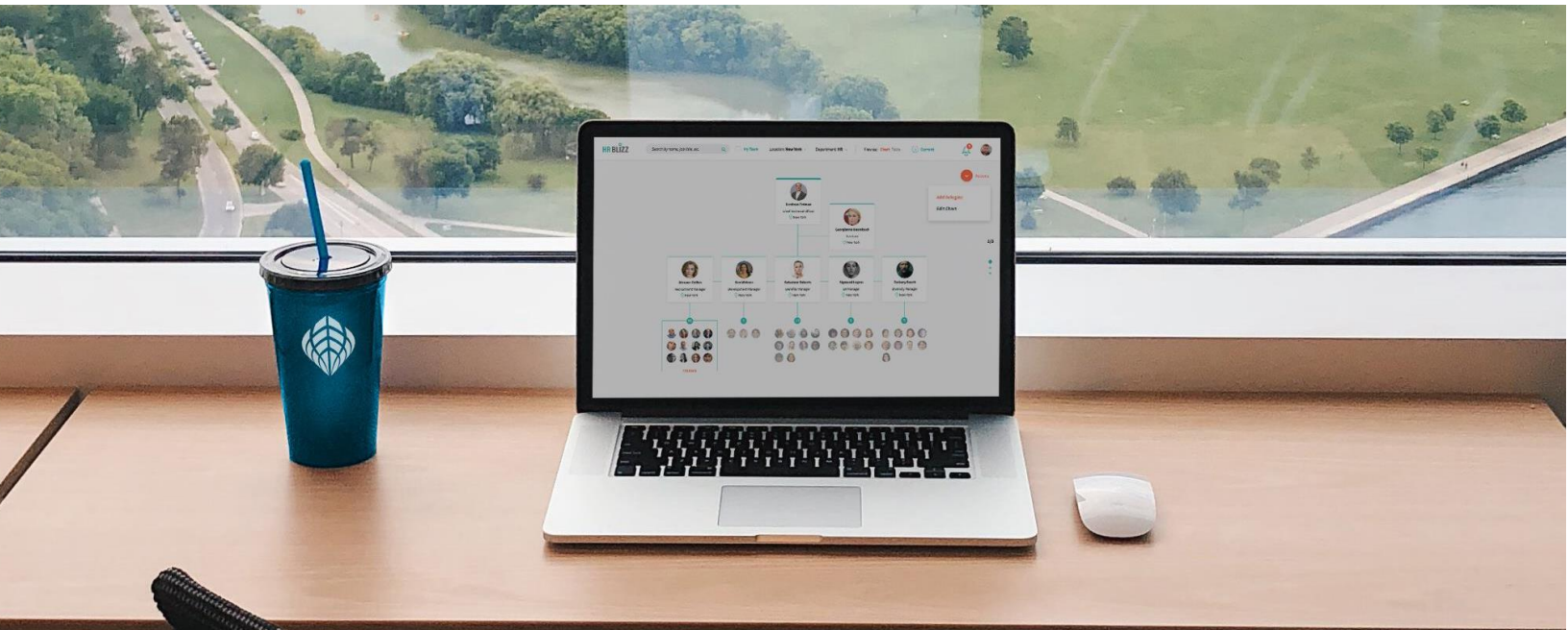




Simplifying Employment
Tasks Worldwide

Payroll & Tax Highlights

2021 Global Payroll Country Guide for Mauritius



MAURITIUS



15 January 2021



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Mercans at a Glance

140+

Countries

20

Years of Success

500+

Specialists

5k+

Customers Worldwide

97%

Client Retention Rate

1.5X

Annual Revenue Growth

25k+

Largest Single Payroll

2.5M+

Pay Slips per Annum

0

Security Breaches

Number one for outsourced payroll services, we are endorsed by international authorities.



Mercans has the highest industry quality and IT security certifications.





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Mauritius – A Small Island in A Big Ocean

Located off the southeast coast of Africa, neighbouring the French island of La Reunion, Mauritius is an island state of about 1.3 million people. The country's economy has made great strides since independence in 1968 and is now classified as a high-income country. Key challenges include managing the transition to a knowledge-based economy and adapting to the impacts of climate change.

Recent Economic Developments

The country's gross domestic product (GDP) in 2019 grew 3.6%, driven by construction and services sectors (banking, ICT) as well as a rebound in agriculture. Manufacturing growth remained on a sluggish trend and was negatively impacted by decelerating global demand during 2019. This continued a pattern of structural transformation, with more knowledge intensive services sectors expanding while some of the sectors that have traditionally provided low-skilled employment stagnating or contracting. Based on its 2019 data, Mauritius was classified as a high-income country by the World Bank for the first time in July 2020.

The COVID-19 (coronavirus) pandemic is severely affecting the country's economy through a

standstill in tourist arrivals, crumbling export demand in particular for its garment sector, and the temporary lockdown measures adopted in April, May and June. While the spread of COVID-19 in the country was effectively stopped in April with no new domestic cases as of July 2020, GDP is expected to contract in double digits. The government put in place a support package to help the private sector cope with the shock, which mitigated the impact on employment, while in combination with declining revenue leading to a large deficit for the fiscal year 2019/20.

Development Challenges

Mauritius faces the challenge of managing its transition to a knowledge-based economy, driven by innovation and productivity growth. This will require a concerted effort to remove bottlenecks to new sources of growth and private investment, such as a lack of connectivity, skills shortages, and misaligned incentives that will also be critical for its recovery from the COVID-19 induced recession.

While the trend may have recently been reversed, inequality has been on the rise for a number of years. Public transfers have contributed to mitigate the rise in total income

inequality. While general unemployment was low pre-COVID-19 (6.9% in Q1 2020), women face a higher unemployment rate at 9.8%, and a much lower labour force participation rate.

Mauritius is highly vulnerable to tropical storms and the risk is amplified by climate change. A multi-hazard risk assessment completed in 2017 suggests that Mauritius experiences on average \$110 million per year in direct losses from tropical cyclones and floods. Each year, there is a 1% chance of losses exceeding \$1.9 billion, or 16% of Mauritius' GDP. Mauritius lies within the cyclone area of the Indian Ocean. A large share of the population and productive assets in Mauritius are exposed to multiple risks from cyclones. Flood risk is continuously increasing. The frequency of storms of tropical cyclone strength (winds above 165 km/h) has increased significantly over the past three decades.

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Doing Business in the Mauritius

Mauritius moved seven places to 13th out of 190 countries according to the latest World Bank Ease of Doing Business Report 2020, issued on 24 October 2019. The country remains 1st in Africa.

Amidst a fast-changing global landscape, Mauritius has consistently transformed its business environment and improved its Ease of Doing Business ranking over recent years, from 49th in 2016 to 13th in 2019. This consolidates the country's ongoing efforts to make Mauritius the leader in business facilitation in Africa and to be among the most business-friendly countries in the world, along with other jurisdictions such as New Zealand, Singapore, Hong Kong, United States, United Kingdom, etc.

The World Bank considers several indicators in assessing the ease of doing business; in the latest report, Mauritius improved significantly in the area of construction permits and registration of properties.

Streamlined procedures, resulting from the automation of licensing permits, have contributed to major reforms in dealing with construction permits in Mauritius. The submission of business licensing (including Building and Land Use Permit, Occupation Certificate, etc) can now be done electronically with the implementation of the National Electronic Licensing System.

The country has implemented the Mauritius e-Registry System, where a national register of immovable properties and statistics on land dispute resolutions are now publicly available. A mechanism for filing of complaints has also been implemented. These have resulted in better transparency of information provided by local authorities.



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Basic Facts

Official State Name	Mauritius
Population	1.3 million
Capital	Port Louis
Major Languages	English, French
Currency	Mauritian Rupee (MUR)
Main Industries & Export Articles	Manufacturing, financial services and insurance activities, wholesale and retail, others
GDP Growth	3.8 % (2018)
Internet Domain	.mu
International Dialling Code	+230
Dates & Numbers	dd.mm.yyyy A comma is used for the decimal separator, and long numbers are written with a comma (999.999.999,00)



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Entity Registration & Incorporation Requirements

Choice of Business Structure

A modern business environment is administered in Mauritius through the Business Facilitation Act. It provides a framework that allows any businesses to start operations on the basis of self-adherence to comprehensive and clear guidelines. It also aims at facilitating entry of foreign investors, as well as attracting foreign talents, know-how, ideas, and technology.

New small enterprises can start their business activities within two hours from the time of application for a business permit.

The Companies Act 2001 provides for several types of companies:

- Domestic Company
- Company holding a Category I Global Business Licence
- Company holding a Category 2 Global Business Licence

These companies may be:

Company limited by shares

A company formed on the principle of having the liability of its shareholders limited by its constitution to any amount unpaid on the shares respectively held by the shareholder.

Company limited by guarantee

A company formed on the principle of having the liability of its Members limited by its constitution to such amount as the Members may respectively undertake to contribute to the assets of the company in the event of its being wound up.

Company limited by shares and guarantee

A company formed on the principle of having the liability of its Members

- who are shareholders, limited to the amount unpaid, if any, on the shares respectively held by them; and
- who have given a guarantee, limited to the respectively amount they have undertaken to contribute, from time to time, and in the event of it being wound up.

An unlimited company

A company formed on the principle of having no limit placed on the liability of its shareholders.



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Categories of companies under the Company Act (2001)

A company may either be public or private.

Public company

- A public company may offer to sell its shares to the public.
- A public company may have more than 25 shareholders.

Private company

- Must have not more than 25 shareholders.
- Cannot make offers to the public to subscribe for its shares.
- May impose restrictions on the transfer of shares.
- May dispense with holding of shareholders' meetings under s. 117 and 106.
- May remove a director by special resolution subject to constitution.
- May appoint a director aged over 70.
- May dispense with the obligation to prepare an annual report by unanimous resolution (s.218(2))
- May dispense with obligation to keep an interest register by unanimous resolution.

Small private companies

- it is one with a turnover of less than 10 million rupees or such other amount as may be prescribed in respect of its last preceding accounting period.
- it is not a company holding a Category 1 Global Business Licence

Other categories of companies under the Company Act (2001)

One-person company

The Act provides that one person may form a company. However, at incorporation or within 6 months, the sole shareholder/director must nominate a person to be the secretary in the event of his death or incapacity.

Dormant companies

A company shall be considered a dormant company when for any period no significant accounting transaction has occurs in relation to the company. This excludes the issue of shares, payment of bank charges, licences fees and other compliance costs.



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Incorporation of Company

Name of Company

Registration of a business or incorporation of a company can be completed within 2 hours on the Companies and Business Registration Integrated System (CBRIS). The availability of a name can be checked online and is free of charge. The Registrar of Companies who is responsible for the approval and reservation of names. However, reservation of names is not mandatory to incorporate and register a business.

Application for incorporation

Register a business / Incorporate a company:

Step 1 – Register with the MNS online to obtain a username and password.

Step 2 – Register the business and incorporate your company by filling in the relevant application form and by uploading required documents.

Incorporation of a Company Prescribed form 1: "Application for incorporation of a company"

Where necessary,

- Form 7 - the consent of every director of the proposed company (Note that a company is only required to have a minimum of one director).
- Form 8 - (if applicable) – the consent of every secretary of the proposed company.
- Form 9 - the consent of every shareholder of the proposed company.
- Other documents to be submitted: where the proposed company has a constitution, a certified copy of the constitution by a law practitioner must be submitted together with the above-mentioned documents.

Domestic companies are incorporated within 2 hours of submission of application. Certificates of incorporation for Global Business Companies are delivered on the same day, pending approval from Financial Services Commission.

Step 3 – Payment can be done by Credit Card online or by electronic transfer via local banks.

Step 4 – Issue of an Electronic Certificate of Incorporation and a Business Registration Card (BRC).

- Companies are automatically registered as employers with the Mauritius Revenue Authority upon Incorporation of Company
- No seal is required by law while transacting with third parties except for global business companies as required by other countries.
- Once registered, the BRC is issued with the Business Registration Number (BRN), which is a unique identification number for the company.



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- The E-Certificate of Incorporation is issued at no extra cost and is a valid KYC document according to the Mauritius legislation. The authenticity of the Electronic Certificate of Incorporation can be verified **online**.

Registration of Business

An Application for Business Registration can be submitted at the office of Registrar of businesses or can be done online.

Information to be provided:

- Name of the company/commercial partnership
- Company file number/Commercial partnership files number
- The Business name (if any)
- The general nature of business and its location
- Date or proposed date of commencement of business
- Address of the principal place of business
- Postal address
- Workforce of the applicant
- Telephone number, fax number and email address

Registration fee payable is according to the workforce as follows (not applicable to Companies and Commercial Partnerships)

- Not More than 10 persons: Rs. 100
- Between 11 and 50 persons: Rs. 200
- Between 51 and 100 persons: Rs. 400
- Above 100 persons: Rs. 1,000

Online name reservation, incorporation and business registration

The Companies and Businesses Registration Integrated System (CBRIS) allows the electronic submission of applications for incorporation of companies, and of the National Business Registration Number.

The applicant should register with MNS, and upon receiving the access codes can then apply.

Audit Requirements

All companies must maintain statutory books and records that adequately show the transactions and financial position of the company. All companies, except for domestic private companies with turnover of less than MUR50 million, must have their financial statements audited. These must then be filed with the Registrar.

Financial Statements

Financial statements are compiled at the balance sheet date, which could be the calendar or business year, and consist of:



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- balance sheet
- profit and loss statement
- larger entities should include
 - notes explaining and supplementing the information contained in the balance sheet and the profit and loss statement
 - cash-flow statement and statement of changes in equity.

Accounting units that are obliged to have their accounts verified by an auditor must also prepare an annual report.



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Banking

Normal banking hours are from 09:00 to 15:15, though this can vary between banks, Monday through Friday. The Exchange rate is approximately 40 MUR/USD as of December 2020.

Working Hours

Mauritius has a five-day standard working week (Monday – Friday). Business hours are normally between 8.30 am and 5 pm. Maximum working hours cannot exceed 45 hours per week. Unless otherwise agreed, every employer shall grant to a worker on each working day a meal break of one hour not later than after 4 consecutive hours of work; and one tea break of at least 20 minutes or 2 tea breaks of at least 10 minutes each. Hours worked in excess of the normal working hours count as overtime.



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Tax & Social Security

Tax

Taxpayers in Mauritius are subject to the following taxes:

Tax	Tax Rate
Corporate income tax	15% (3% for companies exporting goods)
Personal income tax	15% (10% if annual net income is up to MUR 650,000)
Value added tax (VAT)	15%
Custom duty	Levied on commodities imported into Mauritius.
Excise tax	Levied at the time of importation on selected commodities, which includes spirits, vehicles, and petroleum products at corresponding prescribed rates.
Land transfer tax	levied on the transfer of land and is payable by the transferor at the rate of 5%
Leasehold tax	levied on the registration of a deed of transfer of leasehold rights in state land.
Road tax	Levied on vehicles depending on their engine capacity

Corporate Income Tax

A corporation resident in Mauritius is subject to tax on its worldwide income. A non-resident corporation is liable to tax on any Mauritius-source income, subject to any applicable tax treaty provisions.

Corporations are liable to income tax on their net income, currently at a flat rate of 15%. Companies engaged in the export of goods are liable to be taxed at the rate of 3% on the chargeable income attributable to exports based on a prescribed formula.

Mauritius has a credit system of taxation whereby foreign tax credit is given on any foreign-source income declared in Mauritius on which foreign tax of a similar character to Mauritian tax has been imposed.

All corporate bodies incorporated in Mauritius (except 'Authorised Companies' as of 1 January 2019 and certain approved funds and associations) are subject to income tax. Income derived by local partnerships (resident sociétés) is shared and taxed in the hands of the partners. Foreign corporations carrying on business, or having a place of business, in Mauritius are also liable to income tax on income derived from Mauritius.

Income tax is payable on total net income before distribution at the following rates:



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Entity	Rate (%)
Global Business Category 1 (GBC1) companies (Global Business Licence as of 1 January 2019) (except for specific income, see below)	15
Freeport operators or Private Freeport Developers carrying on Freeport activities other than providing goods and services on local markets	15
Global Business Category 2 (GBC2) companies	Exempt
Companies engaged in the export of goods	3
All other companies	15

Tax Calculation

+/-	Net profit or (loss) per Profit and Loss account
+	Unauthorised deductions
+	Income not included in Profit and Loss account
-	Allowable deductions /Non-taxable Income
	Profit/(Loss) as adjusted for tax purposes
-	Allowable losses brought forward from previous year
	Balance
+/-	Unrelieved losses transferred on takeover or merger
	Chargeable Income
X	Tax rate/100
	Total Tax

Personal Income Tax

Individuals, irrespective of nationality, deriving income from sources within Mauritius are subject to Mauritian income tax on all such income, whether or not they are resident.

Resident individuals are subject to Mauritian income tax on their worldwide income from all sources. However, income derived from outside Mauritius is taxable only to the extent that it is received in Mauritius.

Income from employment duties performed in Mauritius is deemed to have been derived from Mauritius, even if the related remuneration is received outside Mauritius.

As of 1 July 2018, the tax rate of 15% was reduced to 10% on annual net income derived by an individual of up to MUR 650,000. Net income derived above MUR 650,000 will be taxed at 15%.



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An individual is resident in Mauritius in an income year in the following cases:

- The individual's domicile is in Mauritius unless one's permanent place of abode is outside Mauritius.
- Presence in Mauritius in that income year and the two preceding income years is for an aggregate period of 270 days or more.
- Presence in Mauritius is for a period of or periods amounting in the aggregate to at least 183 days in that income year.

Moreover, individuals deriving taxable income above Rs 3m are subject to payment of Solidarity levy (SL). Finance Act 2020 has brought along one significant amendment in the computation of SL. Employers are now required to withhold SL where the monthly taxable emolument of an employee exceeds Rs 230,769 at the rate of 25% (Rs 3,000,000 annually) provided that additional tax withheld does not exceed 10% of total emoluments.

Value Added Tax

VAT is charged by VAT-registered entities at the standard rate of 15% on all goods and services supplied by them in Mauritius (except those taxed at 0%), other than the following exempt supplies (not an exhaustive list):

- Wheat and cereal flours (excluding wheat flour).
- Medical, hospital, and dental services, including clinical laboratory services, services provided in a health institution, and veterinary services.
- Educational and training services provided by institutions approved by the Mauritius Qualification Authority.
- Sale or transfer of building for residential purpose.
- Banking services, except:
 - services provided to merchants accepting credit/debit card
 - services in respect of safe deposit locker, and issue and renewal of credit/debit cards
 - services for keeping and maintaining customer's accounts, and
 - services supplied by a bank holding a banking licence under Banking Act 2004 in respect of its banking transactions with non-residents and corporations holding a Global Business Licence.

An entity should register for VAT if turnover exceeds MUR 6 million a year. However, certain service providers (e.g., accountants and auditors, attorneys and solicitors, consultants, surveyors, valuers) should register for VAT irrespective of their turnover.

VAT-registered persons with annual taxable turnover exceeding MUR 10 million should submit their VAT return monthly and electronically by the end of the month following the end of the taxable month.



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Otherwise, VAT return filing is completed quarterly (i.e., within 20 days following the end of a taxable quarter). The taxable quarter is a period of three months ending at the end of March, June, September, or December. Also, where the VAT-registered persons are filing pay-as-you-earn (PAYE) returns electronically under the Income Tax Act (ITA), they are required to file the VAT returns electronically by the end of the month following the taxable period.

Custom Duty

Customs duty is levied on commodities imported into Mauritius. The rate of duty applicable is the rate in force under the Customs Tariff Act at the time the bill of entry is validated at the Customs.

A number of exemptions and concessions are available to industries, organisations, and persons under the Customs Tariff Act.

Excise Tax

An excise duty is levied at the time of importation on selected commodities, which includes spirits, vehicles, and petroleum products at corresponding prescribed rates. A levy is also chargeable on some specified excisable goods, whether the goods are for home consumption or not, at corresponding prescribed rates.

Land Transfer Tax

Per the Land (Duties and Taxes) Act, land transfer tax is levied on the transfer of land and is payable by the transferor at the rate of 5%.

Land transfer tax is also payable at the above rates by the transferor upon transfer of the shares of a company owning immovable properties, based on the value of shares or property, whichever is the lower.

The following transactions are not subject to land transfer duty (non-exhaustive list):

- A transfer of immovable property from ascendant to descendant (or vice versa).
- A transfer of immovable property or shares between companies forming part of a group of companies, as defined in the Companies Act 2001.
- A transfer of immovable property where such transfer takes place between companies having the same shareholders for the sole purpose of merging.

Leasehold Tax

Per the Land (Duties and Taxes) Act, leasehold tax is levied on the registration of a deed of transfer of leasehold rights in state land. The leasehold tax is levied on the open market value of



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the leasehold right at the time of transfer at the rate of 20% and is payable by the transferor and transferee in equal proportion (i.e., 10% each).

Tax-Deductible Costs

Depreciation

Annual allowance rates vary between 5% and 100% of base value (unless stated otherwise).

Tax depreciation need not conform to book depreciation. Depreciation is generally recaptured on disposal or sale when balancing charges or allowances are computed.

Goodwill

Goodwill amortised under normal accounting principles is not allowed as an expense for tax purposes. However, the cost amount can be capitalised, and an annual allowance of 5% of cost can be claimed.

Leasing agreements

Where an asset is transferred under a financial lease agreement, the lessee is entitled to capital allowances on the value of the asset, including finance charges, as if it were an outright sale by the lessor.

On the other hand, the lessor cannot capitalise the leased assets in its books, and no capital allowance is claimed on the assets leased. However, the lessor is taxable on the interest income derived from the assets leased.

There have been changes brought by IFRS 16 leases with regards to operating leases. The new standard requires lessees to recognise operating leases on the balance sheet that will reflect their right to use an asset for a period of time and the associated liability for payments. The MRA has not yet issued any guidelines with regards to the corresponding tax treatment.

Set-up costs

Set-up costs are not deductible for tax purposes, as they are considered pre-operational expenses.

Interest expenses

Expenditure incurred on interest is deductible, provided it is incurred in respect of capital employed exclusively in the production of income.

A request can be made by the tax authorities to support any claim made in respect of interest expense by a certificate from a qualified auditor certifying that the amount of interest claimed has been incurred on capital employed exclusively in the production of gross income.



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Interest paid by a GBL to a non-resident out of its foreign source income is exempt from corporate tax.

The tax authorities may refuse to allow a deduction on expenditure incurred as interest where it is found that:

- the interest is payable to a non-resident who is not chargeable to tax on the amount of the interest, or
- the interest is not likely to be paid in cash within a reasonable time.

Bad debt

A provision for bad or doubtful debt is generally not deductible unless legal actions have been taken against the debtor.

Charitable contributions

Donations/gifts, whether to charitable institutions or not, are not deductible for tax purposes.

Fines and penalties

Fines and penalties are not deductible for tax purposes as they are expenses not exclusively incurred for the production of gross income.

Taxes

Income taxes and foreign taxes paid are not normally deductible; however, some taxes (e.g., municipal taxes relating to buildings, land transfer tax, irrecoverable input VAT) are deductible.

Other significant items

A bank or an approved financial institution may claim as deductions any irrecoverable loans due by a company in liquidation in respect of which winding-up procedures have started or by a company in receivership.

Net operating losses

Losses made in an accounting year are carried forward for a maximum of five years.

A company may claim to carry forward to an income year any loss it incurred in any former income year, provided the company can demonstrate a 50% continuity of shareholding at the end of those income years. Losses resulting from capital allowances can be carried forward indefinitely. Loss carry backs are not permitted.

Where a company takes over another company engaged in manufacturing activities, two or more companies engaged in manufacturing activities merge into one company, or a company acquires the whole or part of the undertaking of another company and the Minister has deemed such a



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take-over or transfer of undertaking to be in the public interest, any unrelieved loss of the acquiree may be transferred to the acquirer in the income year in which the takeover takes place, on such conditions relating to safeguard of employment as may be approved by the Minister of Finance.

Payments to foreign affiliates

Royalties, interest, and service fees payable to foreign affiliates are allowed as expenses, provided they correspond to actual expenses incurred, are reasonable, and do not exceed what would be paid under an arm's-length agreement. There are certain limitations if the recipient of the interest is not liable to Mauritius tax. Withholding tax may apply on payments to foreign affiliates, depending on the nature of such payments.

Withholding Tax

There is no WHT in Mauritius for payments made by GBC companies to non-residents not carrying out any business in Mauritius. There is no WHT on dividends received from resident companies and on payments made by a company having an annual turnover of less than MUR 6 million. The table below shows the rates of WHT applicable for the following payments:

Payment	WHT (%)
Interest payable by any persons (other than banks or non-bank deposit-taking institutions operating under the Banking Act) to individuals and non-resident companies	15
Royalties payable to:	
Residents	10
Non-residents	15
Rent payable to:	
Residents	5
Non-residents	10
Payments to contractors and sub-contractors	0.75
Payments to providers of services (accountant/accounting firm, architect, attorney/solicitor, barrister, dentist, doctor, engineer, land surveyor, legal consultant, project manager in the construction industry, quantity surveyor, property valuer, and tax adviser or representative)	3
Payments made by ministry, government department, local authority, statutory body, or the Rodrigues Regional Assembly on contracts, other than payments to contractors and sub-contractors and payments to providers of services as specified above:	
For the procurement of goods and services under a single contract, where the payment exceeds MUR 300,000	1
For the procurement of goods under a contract, where the payment exceeds MUR 100,000	1



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Payment	WHT (%)
For the procurement of services under a contract, where the payment exceeds MUR 30,000	3
Payments made to the owner of an immovable property or one's agent	5
Payments made to a non-resident for any services rendered in Mauritius	10
Payment of management fees to an individual by any person, other than an individual, to a:	
Resident	5
Non-resident	10
Payment made by a person in connection with activities performed in Mauritius by a non-resident entertainer or sportsperson	10
Commission	3

There are reduced WHT rates with treaty countries.

Notes:

1. The domestic rate of WHT on dividends is 0%. For completeness, the treaty rates that would apply if the domestic rate were higher are provided.
2. Same rate as under domestic law.
3. 10% of the gross amount of the interest if the beneficial owner is a financial institution, an insurance company, or an investment company receiving income from financial investments; 15% in all other cases.
4. 10% of the gross amount of the interest if it is received by any financial institution (including an insurance company); 15% in all other cases.
5. 5% of the gross amount of the royalties received as consideration for the use of, or the right to use, any copyright of literary, artistic, or scientific work, excluding cinematograph films, tapes, or discs for radio or television broadcasting. 15% is applicable on the gross amount of the royalties in any other case.

Transfer Pricing Rules

Mauritius does not have any specific transfer pricing legislation. However, there is an arm's-length provision requiring transactions between related parties to reflect a commercially objective value, which would be the amount charged for the services were the parties not connected.

Tax Administration

Taxable period

Companies are assessed for a year beginning 1 July and ending 30 June on their income for the preceding year ending 30 June. Where a company closes its accounts at a date other than 30



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June, it may elect to adopt as a basis year the accounting year ending in the 12-month period preceding the year of assessment.

Tax returns

Every company, both taxpayer and non-taxpayer, must file a return of its income on the basis of the income year preceding the year of assessment. The return must be filed within six months of the financial year-end.

Payment of tax

Any tax due should be paid when the return is filed and within the six months deadline.

Advance Payment System (APS)

Every company (except non-resident trusts and non-resident partnerships) having gross income exceeding MUR 10 million or that has taxable income is required to submit an APS statement and pay any tax for the quarter immediately following the end of the accounting year.

Tax under APS can be calculated based on the following:

- 25% of taxable income for the accounting year immediately preceding the commencement of that quarter or
- the actual taxable income of the current quarter.

The APS statement shall be filed, and tax (if any) shall be payable within three months from the end of the quarter.

Companies that are required to contribute to the CSR Fund should, while submitting their APS statement, remit 25% of the CSR amount to be remitted to the MRA.

Penalties

If timely payment is not made, a penalty representing 5% of the amount of tax due is payable. In addition, interest at the rate of 0.5% of the tax unpaid for each month or part of a month is payable until the tax is paid. A penalty of MUR 2,000 for each month or part of a month is also prescribed for failure to file a return, subject to a maximum of MUR 20,000.

Tax audit process

Tax audits are carried out on a sample basis throughout the year. Generally, the audits are fairly detailed, but more protracted enquiries are carried out into cases where fraud is suspected.



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Statute of limitations

While there is no statutory time limit for recovering tax already assessed, the Director General is barred from making an assessment for a period beyond three years preceding the current tax year.

However, because of the COVID-19 period, there has been some changes in the law. The COVID-19 period started on 23 March 2020 and lapsed on 01 June 2020. If an assessment was to be made during the COVID-19 period, the Director General has up to 2 months after the COVID-19 period lapsed to make the assessment, that is, 31 July 2020. Moreover, if the assessment was to be made up during a period of 30 days after the COVID-19 period lapsed, the Director General has up to 31 August 2020 to raise an assessment.

Topics of focus for tax authorities

The MRA pays special attention to the arm's-length nature of any transactions between related parties and evidence of foreign tax suffered predominantly for GBL companies in respect of their claim for actual foreign tax credit.

Corporate Social Responsibility (CSR) Fund

Every year, a company has to set up a CSR Fund equivalent to 2% of its chargeable income of the preceding year.

At least 75% of the CSR Fund set up on or after 1 January 2019 should be remitted to the MRA.

In respect of a CSR Fund set up before 1 January 2019, the remaining amount of the CSR Fund shall be used to implement a CSR Programme in accordance with the company's own CSR Framework. For a CSR Fund set up on or after 1 January 2019, the remaining amount shall be used to implement a CSR Programme or finance a non-governmental organisation implementing a CSR Programme in the following priority areas of intervention, amongst others:

- Dealing with health problems.
- Educational support and training.
- Family protection, including gender-based violence.
- Socio-economic development as a means for poverty alleviation.
- Social housing.
- Supporting persons with severe disabilities.

Any amount unspent (in respect of a CSR Programme) shall be remitted to the MRA together with the company's annual return. The amount to be remitted to the MRA could be reduced upon prior written approval from the National CSR Foundation.

No CSR money shall be spent by a company on the following activities:



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- Activities discriminating on the basis of race, place of origin, political opinion, colour, creed, or sex.
- Activities targeting shareholders, senior staff, or their family.
- Activities that are against public safety and national interest.
- Religious, political, trade union, staff welfare and training of employees, and marketing activities.

Where the amount paid out of the CSR Fund is in excess to the amount provided for under that CSR Fund, such excess may be carried forward and offset in equal instalments against any amount to be remitted to the MRA in respect of five succeeding years starting from year of assessment 2016/17.

Where a company is required to submit an Advance Payment System (APS) statement, it should remit 75% of the CSR amount to be remitted to the MRA together with the APS statements, and the final 25% is to be remitted on the submission of the final return.

Social Security

Each month, every employer is required to submit to the Director-General of the Mauritius Revenue Authority (MRA), a statement giving the details of every employee who was employed during the preceding month and pay the amount of contributions.

Contributions are payable as from the month in which an employee takes up employment, whether on a part-time or full-time basis, and whether on probation or not.

No contribution is payable in respect of:

- i. An employee who has not attained the age of 18.
- ii. An employee who has attained the final retirement age (70 years); and
- iii. A non-Mauritian citizen employee of an export manufacturing enterprise in respect of his first 2 years of employment.

CSG

With the changes brought by the Finance (Miscellaneous Provisions) Act 2020, the Contribution Sociale Généralisée (CSG), has been introduced and is applicable as from the month of September 2020. This new system of social contributions replaces the National Pensions Fund (NPF).

Under the CSG, employers are required to deduct, where applicable, the employee's contribution from his wage or salary and pay that contribution together with the employer's contribution to the MRA. The rate of contribution applicable is shown in the table below.



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Category of employee	Employee %	Employer %
Public Sector employee with monthly Basic Salary <= Rs 50,000	0%	4.5%
Public Sector employee with monthly Basic Salary > Rs 50,000	0%	9%
Other employee with monthly Basic Salary <= Rs 50,000	1.5%	3%
Other employee with monthly Basic Salary > Rs 50,000	3%	6%

Employee means a person who works under an agreement or a contract of apprenticeship whether by way of casual work, manual labour, clerical work or otherwise, on a part-time or full-time basis and whether in a position which is of a permanent nature or on a contract of fixed duration.

Employee does not include a non-citizen employee employed by an export manufacturing enterprise who has resided in Mauritius for a continuous period of less than 2 years.

“Public Sector employee” means –

- a. a public officer or other employee of a Ministry or Government department; or
- b. an employee of a local authority, the Rodrigues Regional Assembly or a statutory body; or
- c. a constituency clerk or a driver employed by a member of the National Assembly paid out of public funds.

“self-employed” means an individual, working on his own account, including a non-citizen, who is a professional such as an accountant, an architect, an attorney, a solicitor, a barrister, an engineer, a land surveyor, a legal consultant, a medical service provider, a project manager, a property valuer, a quantity surveyor, a tax adviser or any other individual carrying out similar type of activity or a person in business or carrying on a trade or activities such as mason, cabinet maker, plumber, hairdresser, artist or other similar activities but does not include an individual who derives exclusively passive income.

An individual who is a self-employed is required to pay CSG of Rs 150 per month.

An individual who is a self-employed may, with respect to a financial year, opt to submit an annual return and pay the CSG payable in advance, not later than 31 July in that financial year.

“domestic service” means employment in a private household and includes employment as a cook, driver, gardener, garde malade or maid.



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Basic wage or salary includes any additional remuneration but excludes overtime, bonus and allowances.

Every employer, other than a person who employs an individual in his domestic service and who has opted to submit his contribution return on an annual basis, is required to submit electronically to the MRA a monthly return giving the details of each of his employees as well as the basic wage or salary and CSG payable and at the same time pay the CSG electronically to the MRA.

National Savings Fund (NSF)

Employee & Employer share of contributions are 1 % and 2.5% respectively.

NPF and NSF are payable at the prescribed rate on an employee's basic wage/salary. Basic wage/salary includes yearly salary compensation but excludes bonus and any other allowance paid in cash or given to the employee in kind. The minimum and maximum basic wage/salary on which contributions are payable are given in the table below:

Pay period	INSURABLE SALARY (Effective as from 01 July 2020)		
	MINIMUM WAGE		MAXIMUM WAGE
	Private Household employees (only)	Employees in other sectors	
Daily	74	118	765
Weekly	447	705	4,592
Fortnightly	893	1,410	9,185
Half Monthly	968	1,528	9,950
Monthly	1935	3,055	19,900

Levy

Every employer shall, in respect of every employee, pay a training levy of 1%.

Levy is also applicable on the basic wage / salary of an employee. However, ceilings do not apply, and the employer is required to calculate the levy payable on the full basic wage / salary payable.



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Payroll

A company, which has been issued a Business Registration Number (BRN), shall be deemed to have already been registered as an employer. Every other employer including an individual with a BRN who employs an employee shall register himself with the Director-General of the MRA as an employer by submitting an Employer Registration Form duly filled in by him within 14 days on becoming an employer. Upon registration, the employer should specify the category it belongs to. The main categories of employer are as follows:

Category of employer	Code	Description
Private Household	PH	An individual having employees in domestic service.
Self Employed	SE	An individual voluntarily contributing for himself.
Export Manufacturing	EX	Approved list from the Ministry of Labour.
Religious Institutions	RI	An entity whose activity is to promote religious activities.
Charitable Institutions	CI	An entity registered as charitable institution at the MRA
Syndic (Exclusively for residential buildings)	SC	A syndic which administers a building that is exclusively residential.
Normal	N	All other employers contributing for their employees working in the normal course of business.



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Employment Law

Sources of labour law are various for Mauritius. However, the main source is the “The Workers' Rights Act 2019 and Regulations”

Other legislations are:

- Additional Remuneration Act
- Employees Superannuation Fund Act
- Employment Relations Act 2008 and Regulations
- Employment Rights Act 2008 and Regulations
- End of Year Gratuity Act
- Labour Act
- Non-Citizens (Employment restriction) Act
- OSHA 2005 and Regulations
- Recruitment of workers Act
- Registration associations act and Regulations
- Remuneration Regulations 2019

Entitlement to Work

For Mauritian citizens, no employment permission is needed. However, for non-citizens a work permit or an occupation permit is required.

Work permit application is made to the Ministry of Labour, Industrial Relations, Employment and Training. On the other hand, Occupation permit application is made to the Economic Development Board of Mauritius.

Employment Contract

Every employer shall provide to every worker engaged for more than one month, a written statement of particulars of employment in the form set out in the First Schedule of “The Workers' Rights Act 2019”, or in such other form as may be prescribed, in the French or Creole language, within 14 days of the completion of the first calendar month, and a copy of the statement shall be submitted to the supervising officer within 30 days.

Regular Employment

There are two types of regular employment contracts in Mauritius:



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- **Employment Contract for a definite period** - generally, it can be concluded for a specified period of time in relation to the temporary needs of the employer.
- **Employment Contract for an indefinite period** - an employment relationship shall last for an indefinite period unless a definite period has been expressly agreed.

Probationary Period

Usually, this period is defined under the contract and can stretch for a period between 1 to 3 months. In case the employer is not fully satisfied with the employee's (under probation) performance, the probation period can further be extended, during which corrective measures and adjustments are carried out.

The employer normally reserves the right not to proceed with the confirmation of the contract if the probation period is not successful. All conditions of the probation period should be mentioned in the employment contract.

Termination of Employment

Employment relationship may be terminated with the employee:

- by agreement between the parties in writing
- by notice of termination
 - the notice of termination may be verbal or written
 - the employer must specify the reason based on a list of reasons provided by the law
 - the notice shall not be less than 30 days
- by immediate termination only for reasons specified in Labour Law
- by termination within a probationary period
- on the expiry of agreed period in case of employment contract for a definite period
- upon death of the employee

In some specific cases, an employee is entitled to severance pay upon termination of employment.

Working Hours

The normal working week for every worker, other than a part-time worker or *garde malade* shall consist of 45 hours of work, excluding time allowed for meal and tea breaks.

Subject to the operational requirements of the employer, the normal working week of any worker may begin on any day of the week. No worker, other than a *garde malade*, shall, except in special circumstances and subject to any other enactment, be required to work for more than 12 hours per day.



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Overtime

A worker and an employer may agree on the number of hours of work to be performed in excess of the stipulated hours where the exigencies of an enterprise so require.

The employer should give at least 24 hours' notice to the worker of the extra work to be performed. A worker who does not wish to work in excess of the stipulated hours on a particular day shall, at least 24 hours in advance, notify his employer of his intention.

Where a worker works on a public holiday, the employer shall remunerate him twice the rate at which the work is remunerated when performed during the normal hours on a weekday. After normal working hours, the rate becomes thrice the rate at which the work is remunerated when performed during the normal hours on a weekday.

Where a worker works on a weekday for more than the normal working hours, the employer shall, in respect of the extra work, remunerate the worker for each extra hour at one and a half times the rate at which the work is remunerated when performed during the normal hours.

Night Work

Night work means any period, whether in shift or otherwise, during which a worker is required to work or to remain at his workplace for at least 5 consecutive hours between 6 p.m. and 6 a.m.

Where a worker is employed on shift work, he shall be paid an allowance of 15 per cent of his basic wage in addition to his normal day's wage for work performed during night shift.

Breaks

Unless otherwise agreed, employees are entitled to a meal break of one hour not later than after 4 consecutive hours of work and one tea break of at least 20 minutes or 2 tea breaks of at least 10 minutes each.

A worker shall be entitled to a rest day of at least 24 consecutive hours in every period of 7 consecutive days. Where, by nature of his operational requirements, an employer operates on a 7-day week, the rest day shall, at least twice a month, be a Sunday.

Every worker shall be entitled to a rest of not less than 11 consecutive hours in any day.

Public Holidays

Mauritius has on average 15 yearly statutory public holidays. They are:



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Date	Public Holiday
January 1 st	New Year
January 2 nd	New Year
Floating holiday	Thaipooosam Cavadee
February 1 st	Abolition of Slavery
Floating holiday	Chinese Spring Festival
Floating holiday	Maha Shivaratree
March 12 th	Independence and Republic Day
Floating holiday	Ugaadi
May 1 st	Labour Day
Floating holiday	Eid-UI-Fitr
Floating holiday	Ganesh Chaturthi
November 1 st	All Saints Day
November 2 nd	Arrival of Indentured Labourers
Floating holiday	Divali
December 25 th	Christmas

Where an employee performs work on a public holiday, he shall be entitled to overtime as described in overtime section.

Leaves

Annual Leave

Every worker, other than a part-time worker, who remains in continuous employment with the same employer for a period of 12 consecutive months shall be entitled, during each subsequent period of 12 months while he remains in continuous employment, to 22 working days' annual leave.

Leaves may be taken on full day, half day or such shorter period as agreed between an employer and a worker.

Every worker, other than a part-time worker, who remains in continuous employment with the same employer for a period of 6 consecutive months and who has been present on all the working days during that period, shall be entitled to one day's annual leave during each subsequent month up to the twelfth month, while he remains in continuous employment with the same employer.

Where an employer and a worker are unable to agree as to when the leave under this section is to be taken, half of the leave period shall be fixed by the employer and the other half by the worker.



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A worker who wishes to take more than one day's annual leave consecutively shall, except where reasonable cause is shown, give his employer at least 48 hours' advance written notice.

Where a worker has not taken or been granted all the leave to which he is entitled, he shall be paid a normal day's wage in respect of each day's leave still due to him at the end of the period of 12 consecutive months.

Sick Leave

Every worker, other than a part-time worker, who remains in continuous employment with the same employer for a period of 12 consecutive months shall be entitled, during each subsequent period of 12 months while he remains in continuous employment, to 15 working days' sick leave on full pay.

Where, at the end of a period of 12 consecutive months, a worker has not taken the sick leave to which he is entitled, any outstanding sick leave shall be accumulated to a maximum of 90 working days.

Every worker, other than a part-time worker, who remains in continuous employment with the same employer for a period of 6 consecutive months and who has been present on all the working days

during that period shall be entitled to one day's sick leave during each subsequent month up to the twelfth month, while he remains in continuous employment with that employer.

Where a worker has exhausted the sick leave provided for and has thereafter been granted additional sick leave duly certified by a medical practitioner, this may be deducted from the accumulated sick leave mentioned above and shall be on full pay.

Where a worker absents himself on ground of illness, he shall, unless reasonable cause is shown and except where the employer is aware of the nature of the illness, notify his employer of his illness on the first day of absence. If a worker remains ill for more than 3 consecutive working days, he shall forward to his employer a medical certificate:

- (a) on the fourth day of absence; or
- (b) where the worker is admitted to a hospital or other medical institution, within 3 days of his discharge from the hospital or medical institution.

Vacation Leave

A worker, other than a migrant worker, who remains in continuous employment with the same employer for a period of at least 5 consecutive years shall be entitled to vacation leave of not



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more than 30 days, whether taken consecutively or otherwise, for every period of 5 consecutive years, to be spent abroad, locally or partly abroad and partly locally.

Special Leave

Where a worker remains in continuous employment with the same employer for a period of 12 consecutive months, the worker shall be entitled to –

- (a) 6 working days' special leave on full pay on the occasion of the celebration of his first civil or religious marriage.
- (b) 3 working days' special leave on full pay on the occasion of the first civil or religious marriage of his son or daughter; and
- (c) 3 working days' special leave on full pay on the death of his spouse, child, father, mother, brother or sister.

Juror's Leave

A worker shall be granted leave with pay by his employer during the period of his absence from work pursuant to a summons issued to him to attend service as juror under the Courts Act.

Leave to participate in international sport events

Where a worker is selected or nominated to participate in an international sport event to represent Mauritius, the worker shall, subject to advance notice being given and documentary evidence adduced as to the duration of his absence, be granted leave with pay at his request by his employer for the duration of the event or such longer period as may be necessary.

Leave to attend Court

A worker shall be granted leave to attend Court regarding any matter in which he is a party or in which he is a witness.

The leave shall be with pay where the worker is attending Court as representative of the employer or on its behalf.

An employer may require a worker to produce a certificate of attendance from the Court which the worker attended except where the worker attends Court on behalf of his employer.

Maternity Leave

A female worker shall, on production of a medical certificate, be entitled to 14 weeks' maternity leave on full pay to be taken:

- (a) before confinement, provided that at least 7 weeks' maternity leave shall be taken immediately following the confinement; or



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(b) after confinement.

A female worker who remains in continuous employment with the same employer for a period of 12 consecutive months gives birth to a child, she shall, on production of a medical certificate, be paid, within 7 days of her confinement, a maternity allowance of Rs 3,000.

Where a female worker suffers a miscarriage, which is duly certified by a medical practitioner, she shall be entitled to 3 weeks' leave on full pay immediately after the miscarriage.

In case that a female worker gives birth to a stillborn child, she shall, on production of a medical certificate, be entitled to 14 weeks' leave on full pay.

A female worker, who has been in continuous employment with the same employer for a period of 12 consecutive months, adopts a child aged less than 12 months, she shall, on production of a certified copy of the relevant Court order and a copy of the act of birth of the child, be entitled to 14 weeks' leave on full pay.

If a female worker referred to above is nursing her unweaned child, she shall, for that purpose, be entitled on a daily basis at a time convenient to her and having regard to the needs of the child to, at least:

- (a) 2 breaks of half-hour each; or
- (b) one break of one hour.

The female worker shall be entitled to the break for a period of 6 months from the date of confinement or such longer period as a medical practitioner may recommend and the period of the break shall not be deducted from the number of hours of work of the worker.

An employer shall not require a female worker to perform work in excess of a normal day's work for a period of at least 2 months before her confinement.

A female worker who is pregnant shall not, on a medical certificate produced to this effect and unless a medical practitioner certifies otherwise, be required to perform duties requiring continuous standing that may be detrimental to her health or the health of the baby.

An employer shall not, except with the consent of a female worker, require the female worker to work between 6 p.m. and 6 a.m. during the 12 months following her confinement.

An employer shall not, at any time, during the period where a female worker is on maternity leave or is nursing an unweaned child, give to the female worker notice of termination of employment for any reason, unless the grounds relate to the economic, technological, structural or similar nature affecting the employer's activities.



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Paternity Leave

Where the spouse of a male worker, who is in the continuous employment for a period of 12 consecutive months, gives birth to a child, the male worker shall:

- (a) be entitled to a paternity leave of 5 continuous working days; or
- (b) where he is a part-time worker, be entitled to a prorated number of days.

The entitlement of paternity leave shall be subject to the production by the worker of:

- (a) a certificate issued by a medical practitioner certifying or notifying that his spouse has given birth to a child; and
- (b) a written statement signed by him that he is living with his spouse under a common roof.

The paternity leave shall begin within 2 weeks from the date of birth of the child.

A male worker who reckons less than 12 months' continuous employment with an employer shall be entitled to the leave without pay.

Minimum Wage and Negative Income Tax

Minimum wage and Negative Income Tax were introduced as from January 2018 for full time employees.

Monthly minimum wage as of 2020 stood as follows:

Category of worker	Rs
Worker employed in an export enterprise, other than a part-time worker	9,000
Any other worker, other than a part-time worker	9,700

Negative Income Tax is the sum that the Mauritius Revenue Authority reimburses to full time employees deriving up to Rs 10,200.

For example, a full-time employee deriving a monthly wage of Rs 9,700 will be monthly reimbursed Rs 500 by the Mauritius Revenue Authority.



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Trade Unions

Mauritius has an active trade union movement. The Constitution explicitly protects the right of workers to associate in trade unions. As per the Industrial Relations Act, every employee has the right to join or refuse to join a trade union.

Mauritius belongs to the International Trade Union Confederation, the world's largest trade union federation. There are three primary trade unions in the country. The Mauritius Labour Congress (MLC) has about 30,000 members, the Mauritius Trade Union Congress (MTUC) counts around 25,000 as members, and the National Trade Union Confederation (NTUC) has approximately 59,000 members. The NTUC has about 27 affiliate organisations, including the Agricultural Research and Extension Unit Workers Union, the General Purpose Teachers Union, the Mauritius Airline Pilots Association, the Mauritius Telecom Employees Association and the Sugar Industry Workers Association. The constitution protects the right of workers.



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Immigration

Visa

A visa is an official acknowledgement issued by the Immigration Office/Embassy/Consular of Mauritius, indicating that your application to enter Mauritius has been reviewed by an Immigration Officer and that the officer has determined you are eligible to enter or transit in Mauritius for a specific purpose.

A visa, therefore, simply allows the bearer to travel to Mauritius up a port of entry and does not implicitly guarantee right of admission into Mauritius. The final decision to admit a non-citizen rests with the Immigration Officer after examination at the point of entry in Mauritius. He/she decides how long the person can stay for any particular visit.

Visas and Extensions of stay are issued free of charge.

Categories of persons who are exempted from Visa

The following are exempted from Visa Regulations: -

- (a) Citizens of Mauritius.
- (b) Persons who are residents of Mauritius under the Immigration Act.
- (c) The Spouse of a citizen of Mauritius.
- (d) The child or stepchild or lawfully adopted child of persons referred to at (a) and (b) above.
- (e) Holders of Diplomatic Passports other than those issued by the Government of Afghanistan, Iran, Iraq, Libya, Somalia, South Sudan, Sudan, and Yemen.
- (f) Crew of a vessel travelling on duty or in transit to join another vessel.
- (g) Holders of Laissez-passer issued by the United Nations, SADC or from other internationally recognized organizations, and.
- (h) Persons who intend to remain in Mauritius only during the stay of a vessel by which they arrive and depart.

Who Needs a Visa?

- All persons coming from countries which are not exempted from visa requirements.
- All persons coming to Mauritius for purposes other than Tourism, Visit or Business need to apply for a visa/permit before undertaking any travel.

General Information

- Non-citizens travelling to Mauritius without a visa (if required) may be repatriated to their country of origin or residence at the transporting carrier's cost.



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- Any person who stays in Mauritius after the expiry of the period for which he obtained a visa or entry permit as the case may be, shall commit an offence and shall be liable for prosecution by a Court of Law.
- Non-citizens travelling to Mauritius as tourists/visitors are not allowed to engage in any gainful activities or apply for extension of visa to follow studies/training courses.
- Any person who wishes to seek employment or to engage in any gainful occupation in Mauritius will not be allowed to enter Mauritius unless he is the holder of valid residence permit and a work permit issued by the Mauritian Authorities.
- Prospective students are advised to travel to Mauritius only after their application for study/training in Mauritius has been approved.
- Non-Citizens coming to celebrate their marriage in Mauritius should comply with the requirements of Civil Status Act.
- A non-citizen coming to get married to a Mauritian should fulfil the requirements under the Civil Status Act.
- Non-citizens coming to Mauritius for business may apply for an Occupation Permit to Passport and Immigration Officer through Board of Investment as Investor, Self-Employed and Professional.

Residency & Work Permit

Non-citizens may apply for an Occupation Permit which is a combined work and residence permit which allows foreign nationals to work and reside in Mauritius under 3 specific categories namely:

1. Investor including Investor for innovative start-ups.
2. Professional; and
3. Self-Employed.

Foreign nationals, above the age of 50 years, may also choose to retire in Mauritius as retired non-citizens. Such nationals shall be issued with a Residence Permit as Retired Non-Citizens.

An Occupation Permit (Investor and Self-employed) and Residence Permit as Retired Non-Citizen shall be issued for a maximum period of ten years, renewable thereafter as per established criteria.

An Occupation Permit under the Professional category shall be issued for a maximum period of three years depending on the duration of the contract of employment, renewable thereafter as per established criteria.

Dependents of OP holders or Retired Non-Citizens may also apply for residence permit for a duration not exceeding that of the main holder.



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What Makes Mercans your HR and Payroll Partner of Choice?

We Simplify Employment Tasks Worldwide

Everywhere for Everyone

We are a borderless people engagement enabler, driven by technology and innovation. We deliver bespoke human capital management services and global payroll solutions to empower businesses across 110+ countries regardless of their organizations' size and their industry. We pride ourselves on being global people experts with a striking local presence, committed to making your teams happy, and ensuring the consistent and sustainable growth of your organization.

Local Presence. Regional Strategy. Global Success

Supported by 500+ payroll and HR specialists with in-depth local knowledge, Mercans operate globally. Our pioneering human resources consulting services and trailblazing SaaS platforms are already satisfying 5,000+ international clients, ensuring timely measurable results and bottom-line savings. Thanks to success-oriented teams striving for excellence and taking care of our clients' tasks within budget, we have gained the trust of major multinational companies.

A Revolutionary Service Delivery System

Say goodbye to third-party service providers, offshore call centres, fragmented data, and endless chains of sub-contracts.

Mercans cloud-based SaaS Products, HR Blizz™ & Mesaar™, combine the performance of proprietary technologies with a human touch. Cost-effective, they are fully-compliant self-service tools, packed with smart built-in features for your peace of mind. All your data are integrated into single interfaces accessible from everywhere and on any device.

Trailblazing Cloud-Based SaaS Products

HR Blizz & Mesaar, our Software-as-a-Service platforms, both propose a preconfigured API integration capability with all the major global HRMS platforms, including SuccessFactors, Workday, Oracle HCM, and MS Dynamics. All Mercans systems and processes are GDPR compliant, ISO 9001, 20000, 27001 certified, and SOC 1 and SOC 2 audited. A registered Finpro expert, Mercans is also a member of the Global Payroll Association and the Global Payroll Management Institute.



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Tasks Worldwide

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