

Start-up Costs

Fees payable for the incorporation of a company

Private Company	MUR 3,000	USD 93
Public Company	MUR 13,500	USD 419
Category 1 Global Business (Public)	MUR 13,500	USD 419
Category 1 Global Business (Private)	MUR 3,000	USD 93
Category 2 Global Business	USD 65	USD 65
Foreign Company -Registration	MUR 13,500 + MUR 200 for Certificate	USD 419 + USD 6 for certificate
Foundations	MUR 9,100	USD 282
Partnership		
i. Limited - Domestic	MUR 3,200	USD 99
ii. Limited - Global	MUR 3,200	USD 99
iii. Société Commerciale	MUR 9,000	USD 279
iv. Société Civil	Free	Free
v. Limited liability Partnership (LLP)	MUR 3,200	USD 99
vi. Foreign Limited Liability Partnership	MUR 9,200	USD 285

(Source: Corporate and Business Registration Department, August 2018)

Other fees

Summary of the file	MUR 100 (online) MUR 200 (at CBRD)	USD 3 (online) USD 6 (at CBRD)
Signed Certificate of Incorporation	MUR 300	USD 9

(Source: Corporate and Business Registration Department, August 2018)

Registration of a Business

There is a registration fee to be paid only by those who register as 'individuals' and have not incorporated a company, commercial partnership or 'société'. The fees are as follows:

Not more than 10 persons	MUR 125	USD 4
Between 11 and 50 persons	MUR 250	USD 8
Between 51 and 100 persons	MUR 600	USD 19
Above 100 persons	MUR 1,500	USD 47

(Source: Corporate and Business Registration Department, August 2018)

Trade Fee

Every individual carrying a business is required to pay a fee to the local authority (municipal or district council) where it is located, within 15 days of operations. The list of classified trade gives the trade fee payable for each business. The Finance (Miscellaneous Provisions) Bill 2016 makes provision for suspension of trade fees for 3 years to economic operators whose trade fee is less than MUR 5000 (USD 152) as from January 2017. <http://www.investmauritius.com/media/462244/Classified-trades-as-per-Part-A-of-the-Local-Government-Act.pdf>

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Work and live in Mauritius

Occupation Permit costs

The Occupation Permit represents a combined Work and Residence permit which allows a non-citizen to work in Mauritius. Payment should be effected online or by bank cheque made to the order of the **Government of Mauritius**.

Investor/ Self Employed/ Retired Non-Citizen	MUR 20,000	USD 620
Professional in respect of a contract of employment		
a) of not more than 2 years	MUR 15,000	USD 465
b) of more than 2 years but not more than 3 years	MUR 20,000	USD 620
Short-term Occupation Permit	MUR 10,000	USD 310
Extension of Short-term Occupation Permit	MUR 5,000	USD 155
Dependents of Occupation or Residence Permit holder	MUR 5,000 per dependent	USD 155 per dependent

(Source: Economic Development Board, August 2018)

Cost of property

The estimated cost for the construction are as follows:

Office Buildings	MUR 23000/m ²	USD 714/m ²
Industrial buildings	MUR 19000/ m ²	USD 589/m ²
Local Residential buildings	MUR 35000/ m ²	USD 1,086/m ²
Luxurious Residential buildings	MUR 60000/ m ²	USD 1,861/m ²
Commercial properties	MUR 26500/ m ²	USD 822/m ²
Hotel of different ratings (cost per key)	MUR 5M – MUR 8.5M /room depending on the star rating	USD 155,087 – USD 263,648 /room depending on the star

(Source: Industry estimates, 2018)

Property Registration

When registering property, the buyer has to pay a registration duty, while the seller has to pay a land transfer tax which is a tax levied on a deed of transfer of immovable property. The following taxes and duties are applicable:

Registration Duty Payable by purchaser	5% of the transaction value
Land Transfer Tax Payable by vendor	5% of the transaction value
Notary fees	Up to MUR 250,000 (USD 7300) – 2% From MUR 250,001 to MUR 750,000 (USD 21,900) – 1.5% From MUR 750,001 to MUR 1,750,000 (USD 51,110) – 1% More than MUR 1,750,000 (USD 51,110) – 0.5%

(Source: Registrar General Department, 2018)

Registration of transactions involving a warehouse or high-tech manufacturing activities as approved by the Economic Development Board are exempted from payment of registration duty and land transfer tax.

Construction permit fees

BLUP processing fees	MUR 500		USD 15.50
BLUP fees	Per m2 for areas of 250 m2 or less	MUR 10	USD 0.31
	Per m2 for areas of 251 m2 to 500 m2	MUR 20	USD 0.62
	Per m2 for areas of more than 500 m2	MUR 50	USD 1.55
CWA Clearance fee	MUR 300		USD 9.30
CEB Clearance fee	MUR 375		USD 11.63
WMA Clearance fee	MUR 800		USD 28.81
Mauritius Fire and Rescue Services Clearance fees	Up to 2000m ²	MUR 1,100	USD 34.10
	Above 2000m ²	MUR 1,650	USD 51.15

(Source: Local Authorities, CWA, CEB, WMA and MFRS, 2018)

Recurrent costs

Rental Costs

The rental cost for building or land space for business use are as follows:

Type of building/land	Cost	
Office Buildings	MUR 40 – MUR 100 per ft ² per month	USD 1.24 – USD 3.10 per ft ² per month
Industrial land	MUR 300,000 – MUR 540,000 per acre per annum	USD 9,305 – USD 16,749 per acre per annum
Factory space	MUR 10 – MUR 20 per ft ² per month (depending on floor levels)	USD 0.31 – USD 0.62 per ft ² per month (depending on floor levels)

(Source: Industry estimates, 2018)

Labour cost

An indicative salary grid for production, administrative and support staff is as follows:

Level	Average Monthly Salary* MUR	Average Monthly Salary* USD
Unskilled worker	9,000- 10,000	279 - 310
Entry level Graduate	10,000 – 14,000	310 - 434
Technical level	9,000 – 12,000	279 - 372
Engineers	40,000 – 80,000	1,240 – 2,481
Manager	60,000 – 100,000+ (Depending on fields)	1,861 – 3,102 + (Depending on fields)
Higher management	100,000 +	3,102 +

*excludes any social charges

(Source: Alentaris, 2018)

The minimum wage for 2018 was set at MUR 9,000 (USD 279) for all full-time employees.

Human Resource Charges

Over and above the monthly gross salary, employers are required to contribute to the National Pension Scheme, the National Savings Fund and a Training levy aggregating to 10%. The applicable rates are as follows:

Contributions and social charges	Rates
National Pension scheme	Employer: 6% Employee: 3%
National Savings Fund	2.5%
Training levy	1.5%
Contribution to CSR	2% on Book profits. Businesses will be required to contribute, through MRA, at least 50% of their CSR money to the new National CSR Foundation at the start of their next accounting year

(Source: Mauritius Revenue Authority, 2018)

Other charges include:

- i. Payment of end of year bonus
- ii. Payment of maternity leave
- iii. Refund of bus fare

Utilities

1. Water

Responsibility for water supplies in Mauritius falls under the purview of the Central Water Authority (CWA). The costs of water consumption are as follows:

Types of supply	Tariff NO.	Minimum charge (MUR)	Every Additional m ³ (MUR)	Minimum charge (USD)	Every Additional m ³ (USD)
Business Consumers	14	1,122.00	34.00	35.00	1.05
Commercial Consumers	18	391.00	23.00	12.00	0.70
Industrial Consumers	16	450.00	18.00	14.00	0.55
Agricultural Consumers (Vegetable, Flower, Fruit trees or other crops Growers & Livestock or Poultry Producers)	17	220.00	11.00	7.00	0.34
Aquaculture Consumers	81	1.00	1.00	0.03	0.03
Unchlorinated Water	91	10.00	10.00	0.30	0.30

(Source: Central Water Authority, August 2018)

2. Waste water rates

The Wastewater Management Authority is responsible of the Sewer system in Mauritius. The rate applicable for disposing waste water at waste water disposal station is MUR 27 (USD 0.80) per cubic meter and a minimum fee for business premises of MUR 270 (USD 8.50).

3. Electricity

The Central Electricity Board (CEB) is the sole authorized distributor of electricity in Mauritius. The commercial and industrial tariffs for electricity consumption vary depending on capacity and time of connection.

a. Commercial tariffs

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
215	MUR 10.01 (USD 0.30)	-	MUR 196.00 (USD 6.10) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 196.00 (USD 6.10) per month
217	MUR 6.14 (USD 0.19)	MUR 186.00 (USD 5.80) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account.
225	MUR 5.83 (USD 0.18)	MUR 186.00 (USD 5.80) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest demand charge paid in any one of the preceding 6 months of account
245	MUR 6.04 (USD 0.18)	-	MUR 125.00 (USD 3.87) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 125.00 (USD 3.87) per month
250	MUR 3.50 (USD 0.11)	MUR 160.00 (USD 5.00) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account

(Source: Central Electricity Board, August 2018)

A security deposit of MUR 500.00 (USD 15.50)/Kw or fraction thereof of total connected should be effected.

b. Industrial tariffs

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
313	MUR 3.12 (USD 0.09)	MUR 144.00 (USD 4.46) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account.
315	MUR 5.40 (USD 0.16)	-	MUR 113.00 (USD 3.50) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 113.00 (USD 3.50) per month
323	MUR 2.97 (USD 0.09)	MUR 136.00 (USD 4.20) per kVA of Maximum	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months

		Demand, subject to a min of 20 kVA	of account
340	MUR 4.04 (USD 0.13) (Day Rate)/ MUR 3.19 (USD 0.09) (Night Rate)	MUR 150.00 (USD 4.70) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account
350	MUR 3.83 (USD 0.12) (Day Rate) / MUR 3.08 (USD 0.10) (Night Rate)	MUR 150.00 (USD 4.70)) per KVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account

(Source: Central Electricity Board, August 2018)

A security deposit of MUR 400.00 (USD 12.50)/Kw or fraction thereof of total connected should be effected.

4. Telecommunication costs

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

Type of connection	Monthly Rental	
Business Boost – 20M	MUR 1,250	USD 39
Business Boost – 50M	MUR 2,400	USD 75
Business Boost – 100M	MUR 4,900	USD 152
Managed Superfast Broadband 30M/30M	MUR 16,000	USD 496
Superfast Broadband 100M/100M	MUR 60,900	USD 1,889
Global IP premium	MUR 74,500	USD 2,311
MPLS VPN (to Europe) 2M (protected service)	MUR 56,100	USD 1,740
MPLS VPN (to Europe) 10M (protected service)	MUR 198,000	USD 6,141

(Source : Mauritius Telecom, August 2018)

Financial charges

There are various sources of finance for companies setting up operations in Mauritius, namely commercial banks, leasing companies and other financial institutions. The rates of interest charged by commercial banks depend on the Prime Lending Rate (PLR), which in turn depends on the Repo Rate (3.5%) determined by the Monetary Policy Committee. The weighted average Rupee lending rate of Banks is 6.19% as at May 2018.

The rate of interest charged for loans and advances from commercial banks may vary depending on the commercial bank's lending policy and the nature of the collateral security offered by the company. Funds may also be borrowed in foreign currencies

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