

Start-up Costs

- Fees payable for the incorporation of a company

Private Company	MUR 3,000	USD 81.85
Public Company	MUR 13,500	USD 368.35
Category 1 Global Business (Public)	MUR13,500	USD 368.35
Category 1 Global Business (Private)	MUR 3,000	USD 81.85
Category 2 Global Business	USD 65	USD 65
Foreign Company -Registration	MUR 13,500 + MUR 200 for Certificate	USD 368.35 + USD 5.45 for certificate
Foundations	MUR 9,100	USD 248.30
Partnership		
i. Limited - Domestic	MUR 3,200	USD 87.30
ii. Limited - Global	MUR 3,200	USD 87.30
iii. Société Commerciale	MUR 9,000	USD 245.60
iv. Société Civil	Free	Free
v. Limited liability Partnership (LLP)	MUR 3,200	USD 87.30
vi. Foreign Limited Liability Partnership	MUR 9,200	USD 251.00

(Source: Corporate and Business Registration Department, December 2019)

- Other fees

Summary of the file	MUR 100 (online) MUR 200 (at CBRD)	USD 2.72 (online) USD 5.46 (at CBRD)
Signed Certificate of Incorporation	MUR 300	USD 8.20

(Source: Corporate and Business Registration Department, December 2019)

- 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 3.40
Between 11 and 50 persons	MUR 250	USD 6.85
Between 51 and 100 persons	MUR 600	USD 16.35
Above 100 persons	MUR 1,500	USD 40.95

(Source: Corporate and Business Registration Department, December 2019)

- Trade Fee

Every individual carrying a business is required to pay a fee to the Corporate and Business Registration Department within 15 days of operations. The list of classified trade gives the trade fee payable for each business: <http://www.edbmauriti.us.org/getting-started/getting-started/>. The Business Facilitation (Miscellaneous Provisions) Act 2019 makes provision for suspension of trade fees for 6 years to economic operators whose trade fee is less than MUR 5000 (USD 140) as from January 2017.

Work and live in Mauritius

- **Occupation Permit**

Payment for an occupation permit should be effected online on the <https://business.edbmauritius.org> at the time of application or by bank cheque made to the order of the **Government of Mauritius**.

Investor/ Self Employed/ Retired Non-Citizen	MUR 20,000	USD 545
Professional in respect of a contract of employment		
a) of not more than 2 years	MUR 15,000	USD 410
b) of more than 2 years but not more than 3 years	MUR 20,000	USD 545
Short-term Occupation Permit	MUR 10,000	USD 273
Extension of Short-term Occupation Permit	MUR 5,000	USD 140
Dependents of Occupation or Residence Permit holder	MUR 5,000 per dependent	USD 140 per dependent

(Source: Economic Development Board, December 2019)

- **Work Permit**

Employers must pay a processing fee of Rs 700 (USD 19) in respect of each application for work permit. On approval of the application, the prescribed work permit fees and annual fees as specified in the guidelines must be paid within a period of 1 month.

(https://workpermit.mu/eworkpermit_wkp/web/index/pagename/workpermit)

- **Cost of property**

The estimated cost for the construction are as follows:

	MUR	USD
Office Buildings	22,500 – 23,100	625 – 640
Industrial buildings	18,400 – 18,900	510 – 525
Local Residential buildings	35,700 – 36,500	1000 -1020
Luxurious Residential buildings	60,000 – 65,000	1670 – 1820
Commercial properties	25,500 – 26,300	710 - 730
Hotel of different ratings (cost per key)	5,000,000 – 8,000,000/ room depending on the star	140,000 – 223,000 /room depending on the star

(Source: Industry estimates, 2019)

- **Property Registration**

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 6,820) – 2%; From MUR 250,001 to MUR 750,000 (USD 20,465) – 1.5%; From MUR 750,001 to MUR 1,750,000 (USD 47,750) – 1%; More than MUR 1,750,000 (USD 47,750) – 0.5%

(Source: Registrar General Department, 2019)

- Construction permit fees

Building and Land Use Permit (BLUP)			
BLUP processing fees		MUR 500/1000	USD 13.65/ 27.50
BLUP fees	Per m ² for areas of 250 m ² or less	MUR 10	USD 0.28
	Per m ² for areas of 251 m ² to 500 m ²	MUR 20	USD 0.55
	Per m ² for areas > 500 m ²	MUR 50	USD 1.40

(Source: Local Authorities, 2019)

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 33 – MUR 56 per ft ² per month	USD 0.95 – USD 1.6 per ft ² per month
Industrial land	MUR 280,000 – MUR 385,000 per acre per annum	USD 7,988.60 – USD 10,985 per acre per annum
Factory space	MUR 10 – MUR 20 per ft ² per month (depending on floor levels)	USD 0.29 – USD 0.57 per ft ² per month (depending on floor levels)

(Source: Industry estimates, 2019)

- Labour cost

The minimum wage for 2019 was set at MUR 9700 (USD 265) for all full-time employees in a Non-Export Oriented Enterprise, Rs9,000 (USD 245) for all full-time employees in an Export Oriented Enterprise and for a migrant worker. An indicative salary scale is as follows:

Level	Average Monthly Salary* MUR	Average Monthly Salary* USD
Unskilled worker	10,200	278
Entry level Graduate	10,200 – 14,000	278 - 380
Technical level	10,200 – 12,000	278 - 328
Engineers	40,000 – 80,000	1,090 – 2,190
Manager	60,000 – 100,000	1,640 – 2,730
Higher management	100,000 +	2,730 +

*excludes any social charges

(Source: Industry average, 2019)

- 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:

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

(Source: Mauritius Revenue Authority, 2019)

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	31.00	0.95
Commercial Consumers	18	391.00	23.00	10.65	0.65
Industrial Consumers	16	450.00	18.00	12.30	0.50
Agricultural Consumers (Vegetable, Flower, Fruit trees or other crops Growers & Livestock or Poultry Producers)	17	220.00	11.00	6.00	0.30
Aquaculture Consumers	81	1.00	1.00	0.02	0.02
Unchlorinated Water	91	10.00	10.00	0.27	0.27

(Source: Central Water Authority, 2019)

2. Wastewater

The rate applicable for disposing wastewater at wastewater disposal station is MUR 27 (USD 0.65) per cubic meter and a minimum fee for business premises of MUR 270 (USD 6.50).

3. Electricity

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

a. Commercial tariffs

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
215	MUR 10.01 (USD 0.27)	-	MUR 196.00 (USD 5.35) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 196.00 (USD 5.35) per month
217	MUR 6.14 (USD 0.16)	MUR 186.00 (USD 5.10) 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.

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
225	MUR 5.83 (USD 0.16)	MUR 186.00 (USD 5.10) 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 0.16)	-	MUR 125.00 (USD 3.40) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 125.00 (USD 3.40) per month
250	MUR 3.50 (USD 0.01)	MUR 160.00 (USD 4.36) 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, 2019)

A security deposit of MUR 500.00 (USD 13.65)/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 0.08)	MUR 144.00 (USD 3.90) 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 0.15)	-	MUR 113.00 (USD 3.08) per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of MUR 113.00 (USD 3.08) per month
323	MUR 2.97 (USD 0.08)	MUR 136.00 (USD 3.71) per kVA of Maximum Demand, subject to a min of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account
340	MUR 4.04 (USD 0.11) (Day Rate*) / MUR 3.19 (USD 0.08) (Night Rate**)	MUR 150.00 (USD 4.09) 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 0.10) (Day Rate*) / MUR 3.08 (USD 0.08) (Night Rate**)	MUR 150.00 (USD 4.09) 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 2019)

A security deposit of MUR 400.00 (USD 10.91)/Kw or fraction thereof of total connected should be effected.

4. Telecommunication

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 35.70
Business Boost – 50M	MUR 2,400	USD 68.50
Business Boost – 100M	MUR 4,900	USD 140.00
Managed Superfast Broadband 30M/30M	MUR 16,000	USD 456.50
Superfast Broadband 100M/100M	MUR 60,900	USD 2,125.50
Global IP premium	MUR 74,500	USD 2,125.50
MPLS VPN (to Europe) 2M (protected service)	MUR 56,100	USD 1,600.50
MPLS VPN (to Europe) 10M (protected service)	MUR 198,000	USD 5,649.00

(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 (3.35%) determined by the Monetary Policy Committee.

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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