



MAURITIUS AFRICA OPPORTUNITIES

Empowering Global Success



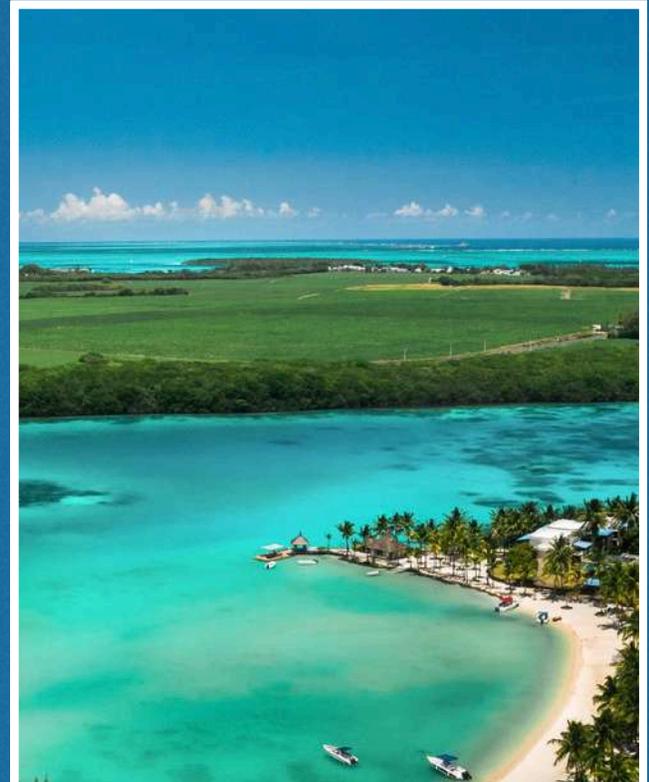
A WORLD-CLASS DESTINATION

Mauritius is globally celebrated for its pristine white sandy beaches and remains one of the most attractive tourist destinations in the world. Encircled by over **150 kilometres of coastline** and crystal-clear turquoise lagoons, the island's natural beauty is further enhanced by its rich greenery, diverse wildlife, breathtaking landscapes, and picturesque marinas. This unique combination has solidified its reputation as a true paradise.

A PREFERRED HUB FOR LIVING, WORKING, AND RETIRING

Beyond its appeal as a holiday destination and its standing as one of the safest places to live globally, Mauritius has become a premier choice for foreign nationals and investors. The island offers an unparalleled quality of life characterized by:

- **Climate:** A pleasant tropical climate enjoyed year-round.
- **Infrastructure:** Modern, world-class infrastructure and a high standard of living.
- **Affordability:** A relatively affordable cost of living, making it an ideal destination for expatriates and international professionals.

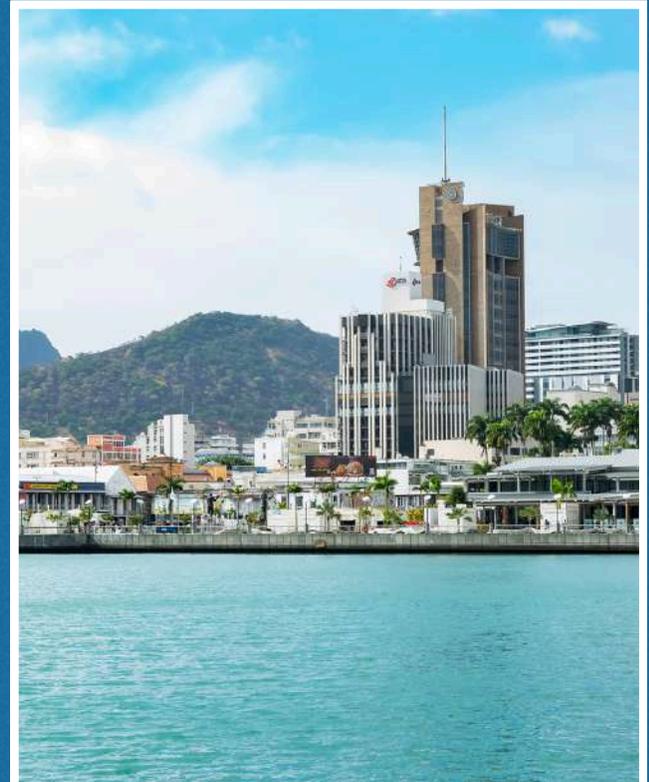


A STRATEGIC GLOBAL GATEWAY

Strategically positioned in the Indian Ocean, Mauritius serves as a vital bridge connecting **Asia, Europe, and Africa**. This advantageous location, paired with a robust financial framework and a business-friendly environment, creates a wealth of opportunities for foreign investors—particularly within start-ups and emerging high-growth sectors.

STABILITY, GOVERNANCE, AND GROWTH

The country's appeal as an investment hub is driven by a competitive tax regime and a supportive regulatory environment. With a long-standing reputation for political stability, safety, and sound governance, Mauritius has maintained steady economic growth for decades. The nation continually adapts its economic strategies to identify new growth pathways, ensuring a secure environment for businesses to thrive.



REGIONAL AND INTERNATIONAL CONNECTIVITY

Mauritius is an active and influential member of several global organizations, facilitating trade and economic cooperation across continents:

- Common Market for Eastern and Southern Africa (COMESA)
- Southern African Development Community (SADC)
- Indian Ocean Rim Association (IORA)
- The African Union & The Commonwealth of Nations
- Founding Member of the Africa Business Council

Through these strategic affiliations, Mauritius acts as a powerful catalyst for trade and investment between Africa, Europe, and Asia, providing investors with a secure and integrated platform for international expansion.





WHY MAURITIUS?

1. A SAFE HAVEN FOR INVESTMENT

Mauritius continues to be regarded as a secure and attractive destination for global capital. The country's investment landscape is built on a foundation of clear ownership laws, low and stable inflation, and a well-established legal framework. With democratically elected governments and transparent taxation policies, Mauritius provides the stability required for long-term planning.

- **Global Connectivity:** Numerous trade agreements across Europe, Africa, and Asia strengthen its position as an international business hub.
- **Operational Excellence:** Supported by modern infrastructure and a strategic location in the Indian Ocean, the island provides an ideal environment for businesses seeking to expand globally, streamline operations, and enhance long-term profitability.



2. TAXATION & FISCAL INCENTIVES

Mauritius offers a highly competitive tax environment characterized by transparency and efficiency. While professional financial advice is recommended to navigate the specific implications between an investor's country of origin and the local system, the jurisdiction provides significant opportunities for tax optimization.

KEY FISCAL ADVANTAGES:

- **Standard Rates:** A competitive 15% corporate and personal income tax rate.
- **Export & Freeport Incentives:** A reduced tax rate of 3% for companies engaged in export activities or manufacturing operations within designated Freeport zones.
- **Zero Capital Gains Tax:** Mauritius does not levy capital gains tax, significantly enhancing its appeal for asset-heavy investments.
- **Innovation Holidays:** Companies involved in innovation-driven activities—such as the manufacture of medical devices, pharmaceuticals, and high-technology products—may benefit from an income tax holiday of up to eight years.
- **Global Business Benefits:** Entities operating under a Global Business Company (GBC) license issued by the Financial Services Commission (FSC) may qualify for tax exemptions for five consecutive years from the start of operations.

These incentives, combined with various investment and residency schemes, collectively position Mauritius as a premier jurisdiction for businesses seeking growth, innovation, and international expansion.



MAURITIUS: THE STRATEGIC GATEWAY TO AFRICA'S GROWTH

Unlocking the Potential of the World's Biggest Growth Market

Africa is at the threshold of a seismic economic transformation. With a population of 1.3 billion and a combined GDP of USD 3.5 trillion, the continent is the world's most significant frontier for investment. As a premier International Financial Centre (IFC), Mauritius is the trusted bridge connecting global capital to these high-impact opportunities.

I. WHY AFRICA? WHY NOW?

- **A Powerhouse in the Making:** Africa is projected to become a global economic leader within decades, driven by the UN Global Compact Africa Strategy.
- **The World's Breadbasket:** Africa holds 60% of the world's arable land. As global food demand rises, the continent's agricultural production is estimated to grow by 30% over the next 30 years.
- **Unrivalled Natural Wealth:** Home to 30% of global mineral reserves, including 40% of the world's gold and 90% of its platinum and chromium.



II. THE MAURITIUS ADVANTAGE: YOUR SAFE HAVEN FOR INVESTMENT

Mauritius offers a stable, transparent, and efficient platform to de-risk your African ventures.

- **Trusted Governance:** Ranked 1st in Africa for Ease of Doing Business; recognized on the OECD "**White List**" for tax transparency.
- **Legal Certainty:** A unique hybrid legal system (British Common Law and French Civil Code) with the UK Privy Council as the final court of appeal.
- **Fiscal Efficiency:**
 - Flat 15% corporate tax rate (can be as low as 3% for global trading).
 - No Capital Gains Tax and no withholding tax on dividends.
 - An extensive network of 46 Double Taxation Avoidance Agreements (DTAAs) and 29 Investment Promotion and Protection Agreements (IPPAs)
- **Seamless Capital Flow:** No exchange controls, allowing for the free movement of capital and profits.



III. HIGH-GROWTH SECTOR FOCUS

1. Agriculture & Agro-Industry

- **Investment Gateway:** Use Mauritius as a hub for Agri-Tech and sustainable farming projects across the continent.
- **Incentives:** Benefit from an 8-year income tax holiday on agricultural profits and VAT exemptions on essential machinery.

2. Minerals & Energy

- **Financial Hub:** Domicile your Private Equity funds in Mauritius to finance large-scale infrastructure and mining projects in Africa.
- **Regional Intermediary:** Leverage Mauritius's membership in AfCFTA, SADC, and COMESA for streamlined exports and reduced trade barriers.

3. Innovation & FinTech

- **Launchpad for Tech:** Access the Regulatory Sandbox License (RSL) to test and scale innovative financial products across African markets.



IV. EXPERIENCE THE MAURITIUS LIFESTYLE

Mauritius is more than a hub; it's a destination.

- **Residency through Investment:** Obtain a residence permit by investing in real estate, allowing you to live, work, and retire in a world-class environment.
- **Bilingual Talent:** Access a highly skilled, English and French-speaking professional workforce.





THE LOCAL ECONOMY

TRADE & INVESTMENT SECTOR OPPORTUNITIES IN MAURITIUS

For 2025 and 2026, Mauritius is focusing on its "New Economic Model," shifting from traditional industries toward high-tech, sustainable, and service-oriented sectors. The primary trade and investment sector opportunities include:

1. FINANCIAL SERVICES & FINTECH

- **Opportunities:** Wealth management, private banking, and specialized fund administration (Private Equity, Hedge Funds).

- **Incentives:**

Reduced Corporate Tax: 3% for global trading activities.

FinTech Sandbox: Regulatory Sandbox License (RSL) for testing innovative digital finance products.

Virtual Assets: Tax incentives for licensed Virtual Asset Service Providers (VASPs) effective from 2026.

Strategic Hub: Domiciliation of Africa-focused investment funds.



2. ICT, BPO, & AI

- **Opportunities:** Cybersecurity, software engineering, cloud infrastructure, and AI-driven data analytics.
- **Incentives:**

AI Tax Deduction: Startups and MSMEs can claim deductions up to Rs 150,000 on AI technology investments.

R&D Support: Double tax deduction on qualifying R&D expenditure and 50% accelerated depreciation on capital costs.

Digital Hub: Access to the new Tier IV Government Data Centre for disaster recovery.



3. RENEWABLE ENERGY & GREEN ECONOMY

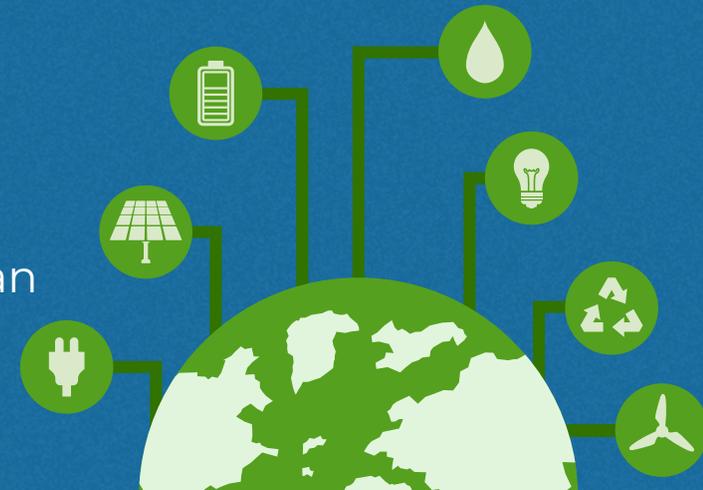
- **Opportunities:** Solar PV farms, wind energy, biomass, and Battery Energy Storage Systems (BESS).

- **Incentives:**

Massive Public Investment: Rs 30 billion allocated for solar and biomass projects over the next three years

Waste-to-Wealth Scheme: Incentives for waste-to-energy, composting, and metal scrap recycling.

Tax Breaks: Targeted breaks for businesses investing in clean energy and energy-efficiency initiatives.



4. BLUE (OCEAN) ECONOMY

- **Opportunities:** Sustainable fisheries, aquaculture, marine biotechnology, and bunkering services.

- **Incentives:**

Blue Finance: Access to "Blue Bonds" and innovative financial instruments for sustainable ocean projects.

Port Expansion: Rs 5.4 billion investment in cruise and bunker jetties to enhance maritime services.

Freeport Benefits: Duty-free import of equipment and a competitive logistics platform.



5. REAL ESTATE & SMART CITIES

- **Opportunities:** Sustainable urban development, eco-resorts, and retirement villages.
- **Incentives (Transitioning):**

Land Repurposing: Owners of small agricultural plots can now develop strategic projects without a Land Conversion Permit.

Note on Smart Cities: Tax holidays for new Smart City projects registered after June 5, 2025, are being phased out; however, existing projects retain benefits like VAT recovery.

Residency: Property investment of USD 375,000+ grants a permanent residence permit.



6. LIFE SCIENCES & PHARMACEUTICALS

- **Opportunities:** Vaccine manufacturing, medical device production, and clinical research.
- **Incentives (Transitioning):**

Premium Investor Certificate (PIC): Tailored incentives for pharmaceutical manufacturing projects exceeding Rs 500 million.

Tax Holiday: 8-year income tax holiday for companies manufacturing pharmaceutical products or medical devices.

R&D Extension: PIC scope recently extended to include research laboratories.



7. AGRO-INDUSTRY & FOOD SECURITY

- **Opportunities:** Vertical farming, indoor climate-controlled agriculture, and value-added food processing.
- **Incentives (Transitioning):**

Food Resilience Scheme: Financial support for advanced techniques like seed and fertilizer production.

Mechanization Subsidy: Up to Rs 5 million provided to facilitate the transition to capital-intensive farming.

Tax Holiday: 8-year tax holiday on profits from agricultural activities starting from incorporation.



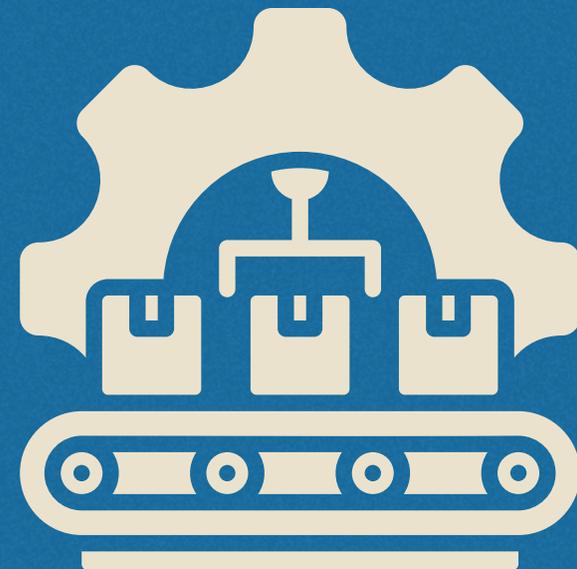
8. TRADE & MANUFACTURING

- **Opportunities:** Light engineering, high-tech assembly, and jewellery.
- **Incentives (Transitioning):**

Investment Tax Credit: 15% credit over three years for manufacturing companies upgrading to new plant and machinery.

Export Support: Reduced corporate tax of 3% on profits from exported goods.

Manufacturing 4.0: Government assistance for adopting AI, robotics, and IIoT technologies.





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