

Mauritius Diaspora Scheme

Guidelines
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1 The Mauritian Diaspora Scheme

The Mauritian Diaspora Scheme is an initiative by the Government of Mauritius to attract members of the Mauritian Diaspora to Mauritius to participate in the economic development of the country. A Registration Certificate is issued to applicants who fulfil the requirements of the scheme and qualify for registration.

2 Who are members of the Mauritian Diaspora?

For the purposes of this scheme, a member of the Mauritian Diaspora is “a citizen of Mauritius holding a valid Mauritian passport, a child or grandchild of that citizen, whether the child or grandchild holds a valid Mauritian passport or not”.

3 What are the incentives?

Members of the Mauritian Diaspora who have been registered under the scheme will be allowed to claim the concessions listed below, **only once**:

1) Exemption from payment of Income Tax for a period of 10 income years

Regulations 9(1) of the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2015

- (a) *Subject to subparagraph (aa) and notwithstanding the Income Tax Act, any income derived by a member registered under the Scheme from within or outside Mauritius during the 10 succeeding income years as from the income year in which he returns to serve Mauritius shall be exempt from income tax and section 112 of that Act.*
- (aa) *The exemption in respect of income derived from within Mauritius, referred to in paragraph (a), shall be limited to the specific employment, business, trade, profession or investment for which the member of the Mauritian Diaspora is registered under the Mauritian Diaspora Scheme.*

2) Exemption from payment of excise duty to a maximum of Rs 2 million on a motor car

Regulations 9(2) of the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2015

Every member registered under the Scheme shall be exempt from the payment of excise duty under the Excise Act of up to a maximum of 2 million rupees on a motor car cleared from a bonded warehouse or imported, provided that the member has not claimed excise duty concession as a returning citizen of Mauritius under item 3 of Part IA of the First Schedule to the Excise Act.

Note:

- A Member who has already benefitted from an excise duty concession under the Returning Resident Scheme under item 3 of Part IA of the First Schedule to the Excise Act would not be eligible for the above-mentioned exemption, irrespective of the number of years that may have elapsed since he benefitted from the exemption, or if he already paid part of the concession benefitted.
- A Member is required to keep the motor car in his possession for a minimum period of 4 years. A Member who intends to sell, transfer, use or apply the goods for purposes other than that in respect of which the exemption was granted before 4 years may do so upon payment of the proportionate duty (by reference to any time remaining) on the motor car.
- A Member would not benefit from the exemption, nor would he be able to claim back any duties paid, if he purchases or clears his car from the Customs before being approved under the Mauritian Diaspora Scheme.
- No letter of exemption from the authorities is required before the motor car is shipped.

3) Exemption from payment of customs duty and VAT on household and personal effects

Regulations 9(3) of the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2015

Every member registered under the Scheme shall be exempt from the payment of customs duty under the Customs Tariff Act and value added tax under the Value Added Tax Act on his household and personal effects provided that —

- those effects have been purchased abroad and are not intended for sale or transfer;*
- those effects are imported within a period of 6 months from the date of his return to serve Mauritius or any such period where the Director-General is satisfied that those effects were not imported within that period of 6 months due to any reasonable cause or justification; and*
- where those effects do not accompany that person, that person has, on the date of his return to serve Mauritius, made a written declaration to the Director-General of their intended importation giving full particulars of the effects to be imported.*

4) Exemption from registration duty for purchase of a residential property under the Smart City or Property Development scheme

Regulations 9(4) of the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2015

- (a) *No registration duty under the Registration Duty Act shall be payable by a member registered under the Mauritian Diaspora Scheme on a deed witnessing the transfer of a residential property under the Smart City Scheme, or Property Development Scheme, prescribed under the Act, to that member.*
- (b) *Subparagraph (a) shall apply only to the first purchase of a residential property by the member either under the Smart City Scheme, or Property Development Scheme, prescribed under the Act.*

4 Who can benefit from the scheme?

Any member of the Mauritian Diaspora who has, before 24 March 2015, been living and working outside of Mauritius and has the necessary skills, talent and experience and willing to return and serve Mauritius is eligible to apply for Registration under the Scheme.

5 Who can apply?

The two categories of applications would be considered, subject to meeting the eligibility criteria defined below:

1) Professional

An individual who is relocating to Mauritius and is taking employment in a company domiciled locally. A valid contract of employment is required at time of submission of the application. An individual with majority shareholding or sole shareholder in a company will not be eligible to apply with the same company under the scheme.

2) Self Employed

An individual who carries on his own trade, business or profession and his business is registered with the Corporate and Business Registration Department. The activity cannot be carried out through a company.

Note: Trading and renting of property do not qualify under the self-employed category.

6 How to apply?

6.1 Application procedures

- 1) Applications for registration under the Mauritius Diaspora Scheme must be submitted to the Economic Development Board through the online Diaspora portal, www.diaspora.mu.

- 2) Applicant should first register on the system to be able to complete the application form and submit the application with supporting documents as defined in the next section. All documents should be uploaded on the portal.
- 3) The applicant will receive an email to acknowledge reception of the application. The email will also include a reference number of the applicant's file.
- 4) The Economic Development Board will verify the application. In case of missing/incomplete information, the EDB will revert to you for additional information and clarifications.
- 5) Once the information has been submitted, the application is considered complete. This is the effective date of the application. The EDB will endeavour to process the application, within a period of 30 days of the date of effective date.
- 6) The application will be determined by the Mauritian Diaspora Technical Committee and submitted to the Board of the Economic Development Board for approval.

6.2 Documents Needed

The Mauritian Diaspora member should submit an electronic version of the following documents at the time of his application on the online portal:

- Passport
- Birth Certificate of applicant (parents and grandparents where the applicant is not a citizen of Mauritius)
- Marriage Certificate (if applicable)
- Detailed Curriculum Vitae specifying:
 - Academic and professional qualifications;
 - Months [from/to] and year for the different employment;
 - Details of past employers, positions held and responsibility during the previous years of employment;
 - Self- employed should include details of their current activity;
 - Skills (the applicant must provide reasonable evidence supporting the skills acquired abroad and which would be relevant to his/her professional undertakings in Mauritius);
 - Tasks and Responsibilities for each job;
 - Recognition and Awards (related to the Professional activities);
 - The number of years spent living and working abroad, excluding years of study.

- Motivation (the applicant must provide reasonable justifications to motivate his interest to relocate back to Mauritius).
- Certificate of Character (A Certificate of Character is a Police certificate or an equivalent document which states that the applicant does not have any criminal conviction in the country where he resided during the past five years. In the event that the applicant has resided in more than one country during the past 5 years preceding the application, a Certificate of Character from all of the countries must be submitted.)
- Reference Letters from past employer(s) abroad or proof of being in a self employed business (registration certificate and financial statements)
- Professional category:
 - Contract of Employment secured in Mauritius. The monthly salary should be included in the contract of employment.
- Self-employed category:
 - Detailed Business Plan including investment amount + 3-year Financial forecast;
 - Source of Funds (a document from a bank which attests that the applicant has sufficient funds to conduct the proposed business in Mauritius).
 - Details of current activities, as part of the curriculum vitae.
 - Any contracts and letters of intent from potential clients.

6.3 Assessment criteria

Members of the Mauritian Diaspora are eligible to the scheme provided they meet the following conditions:

| | | |
|----|---|--------|
| 1. | Are you a citizen of Mauritius, a child, or a grandchild of a citizen of Mauritius? * | Yes/No |
| 2. | Have you been living and working outside of Mauritius before 24 March 2015? | Yes/No |
| 3 | Are you a Professional or a self-employed? | Yes/No |
| 3a | If yes (ref 3) Professional: Have you secured a contract of employment with a company incorporated in Mauritius? | Yes/No |
| 3b | If yes (ref 3) Self-employed: Have you registered a business? | Yes/No |

| | | |
|---|---|--------|
| 4 | Do you have a clear certificate of character/Police clearance | Yes/No |
|---|---|--------|

If an applicant has a “yes” for the above questions relevant to this case, he is eligible to apply.

The application will be assessed on a point-based system defined as follows:

1) General Selection Criteria

| | | Maximum Weightage |
|---|---|-------------------|
| a) Qualifications | | 20 |
| Doctorate/ Post- Doctorate | 20 | |
| Master’s Degree/ Full membership with a professional body | 15 | |
| Bachelor’s Degree | 10 | |
| Diploma/Vocational certificate | 5 | |
| b) Number of Years Working Abroad | | 40 |
| More than 15 years | 40 | |
| Between 10 and 15 years | 30 | |
| Between 5 and 10 years | 20 | |
| Less than 5 years | 5 | |
| c) Skills | | 35 |
| Know-how in a: <ul style="list-style-type: none"> • specific sector / scarcity areas • general area | (Range from 10 – 35) (Max.) 35 (Min.) 10 | |
| d) Professional Recognitions & Awards | | 10 |
| e) Motivation to serve the country | | 10 |
| Total | | 115 |

2) Specific requirements by category

a. Professional

| Expected monthly salary (MUR) - Per employment contract | Weightage |
|---|-----------|
| > 200 000 | 20 |
| 150 000 – 200 000 | 15 |
| 100 000 – 150 000 | 10 |
| < 100 000 | 5 |
| Enhancing Skills of Local staffs/ Skills Transfer | 20 |

Note: The basic monthly salary and other fixed compensations/ allowances are considered. Bonuses, commissions etc or other remuneration that are not paid in kind to the bank account of the applicant is not considered. Exception applies in specific sectors.

b. Self Employed

| Expected annual Business Income over 3 years - MUR | Weightage |
|--|-----------|
| > 2 M | 20 |
| 1.5 – 2.0 M | 15 |
| 1.0–1.5M | 10 |
| <1.0M | 5 |
| Expected Initial Investment (Business) | Weightage |
| >1.0M | 20 |
| 0.5-1 M | 10 |
| <0.5M | 5 |

The pass mark for both categories is 60 percent (93 points out of a total of 155).

6.4 Issuance of the Registration Certificate

Once an application has been approved, the Economic Development Board will issue a Registration Certificate in favor of the Mauritian Diaspora Member. The Member will have six (6) months to return to Mauritius to take possession of his Registration Certificate and start employment or set up a business.

The Registered Mauritian Diaspora should present his original documents to the Economic Development Board to obtain the Registration Certificate.

7 Claiming of Incentives

The Mauritian Diaspora Member will be required to present the Registration Certificate to the relevant agencies and Ministries to avail himself of the benefits available under the Scheme.

8 Permanent residence permit

A member of the Diaspora Scheme who is not a citizen may, on application, be granted the status of permanent resident in accordance with section 5A of the Immigration Act.

9 Dependents

Where a member has been granted the status of permanent resident,

- 1) his spouse;
- 2) child, stepchild or lawfully adopted child of that person who is wholly dependent on the person, unmarried, and not engaged in any gainful activity; and
- 3) his wholly dependent next of kin, where he is unmarried, provided that the number of wholly dependent next of kin does not exceed 3,

shall be equally conferred with the status of a permanent resident.

Application for Permanent Residence Permit should be made at the level of the Prime Minister's Office.

10 Suspension/ Revocation of a certificate

A certificate may be suspended or revoked in accordance with the provisions of the Economic Development Act and the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2015

11 Terms and Conditions

- 1) The Chief Executive Officer of the Economic Development Board reserves the right to deregister/ suspend/ revoke a certificate in accordance with the Economic Development Board Act and the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2015.
- 2) Mauritian Diaspora Members are subject to all existing laws and regulations in force in Mauritius.
- 3) The incentives offered can be claimed only ONCE by each successful applicant.

- 4) The Mauritian Diaspora Member is wholly responsible to ensure that he is able to practice his profession in Mauritius, specifically in areas which require registration, licensing or other forms of compliance (e.g. medicine, law, amongst others).
- 5) Every Member registered under the Scheme shall, in respect of an income year, submit to the Director-General of the Mauritius Revenue Authority, not later than 30 September following that income year, a statement of his income derived from within and outside of Mauritius and where the amount is derived from outside Mauritius, the amount of income remitted therefrom in Mauritius.

12 Contact us

Economic Development Board – Mauritian Diaspora Unit

10th Floor, One Cathedral Square Building, 16, Jules Koenig Street,
Port Louis - Mauritius Tel: +230 203 3800
Email: diaspora@edbmauritius.org
www.diaspora.mu

Passport and Immigration Office

4th Floor, Sterling House, Lislet Geoffroy Street,
Port Louis - Mauritius Tel: + 230 211 5830
Fax: +230 210 9322
Email: pio_occupation@govmu.org
<http://passport.govmu.org/>

Mauritius Revenue Authority- Customs

Custom House, Mer Rouge, Port Louis- Mauritius
Tel: +230 202 0500/ 01
Fax: +230 216 9567
Email: customs@mra.mu
www.mra.mu

Mauritius Revenue Authority- Taxation

Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis- Mauritius
Tel: +230 207 6000
Fax: +230 211 8099
Email: Taxpayerservices@mra.mu
www.mra.mu

Prime Minister's Office

Residence Permit Section (Home Affairs Division)

4th Floor, New Government Centre, Port Louis Port-Louis
Tel: +230 201 2665
Fax: +230 201 3595
Email: pmo@govmu.org
<http://dha.pmo.govmu.org/English/Pages/Downloadable-Forms.aspx>

Disclaimer

These guidelines may be subject to changes and should not, in any circumstances, be treated as final. Any other information or document not listed above may be requested depending on the application.

Whilst care has been taken to ensure that the information provided herein is accurate and correct at the time of publication, users of this publication are advised to seek guidance from the Economic Development Board in case of uncertainty or ambiguity encountered in reading this manual. The Economic Development Board shall, in no circumstances whatsoever, be held liable to any person arising from use of information contained herein.