

*Government Notice No. 35 of 2023*

## **THE ECONOMIC DEVELOPMENT BOARD ACT**

### **Regulations made by the Minister under section 40 of the Economic Development Board Act**

#### **PART I – PRELIMINARY**

##### **1. Short title**

These regulations may be cited as the Economic Development Board (Mauritian Diaspora Scheme) Regulations 2023.

##### **2. Interpretation**

In these regulations –

“Act” means Economic Development Board Act;

“activity” means the specific employment, business, trade, profession or investment for which a member holds a Certificate;

“applicant” means a member who makes an application for a Certificate;

“Certificate” means a Mauritian Diaspora Certificate issued under regulation 9;

“Chairperson” means the Chairperson of the Committee;

“Committee” means the Mauritian Diaspora Technical Committee set up under regulation 7;

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

“income year” has the same meaning as in the Income Tax Act;

“member” –

- (a) means a member of the Mauritian Diaspora –
  - (i) who is a citizen of Mauritius and who holds a valid Mauritian passport; or
  - (ii) who is a child or grandchild of the citizen referred to in subparagraph (i), whether the child or grandchild holds a valid Mauritian passport or not; but
- (b) notwithstanding paragraph (a), does not include a citizen of Mauritius registered under section 5, 7 or 9 of the Mauritius Citizenship Act;

“professional” means an individual who takes up employment under the Scheme;

“Property Development Scheme” means the Property Development Scheme prescribed under the Act;

“qualifying field of activity” means an activity specified in the First Schedule for a professional, young professional and self-employed;

“resident” has the same meaning as in the Income Tax Act;

“self-employed” means an individual or a one-person company that carries out his or its own trade, business or profession under the Scheme;

“Scheme” means the Mauritian Diaspora Scheme set up under regulation 3;

“Smart City Scheme” means the Smart City Scheme prescribed under the Act;

“young professional” means an individual, under the age of 30 years at the time of application, who takes up employment under the Scheme.

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## **PART II – MAURITIAN DIASPORA SCHEME**

### **3. The Scheme**

There is set up for the purposes of the Act the Mauritian Diaspora Scheme.

### **4. Object of Scheme**

The object of the Scheme shall be to attract members of the Mauritian Diaspora back to Mauritius to participate in the economic development of the country.

### **5. Eligibility to apply for Certificate**

A member shall be eligible to apply for a Certificate under the Scheme as a professional, self-employed or young professional where the member meets the applicable eligibility criteria specified in the Second Schedule.

### **6. Application for Certificate**

(1) An application for a Certificate shall be made to the Economic Development Board in such form and manner as it may determine.

(2) An application under paragraph (1) shall be made –

- (a) any time before the applicant's return to Mauritius; or
- (b) not more than 180 days from the date the applicant starts his first employment in Mauritius or from the date of registration of his first business in Mauritius, as the case may be.

(3) On receipt of an application made under paragraph (1), the Economic Development Board shall ensure that the application is complete and, thereafter, refer the application to the Committee.

### **PART III – MAURITIAN DIASPORA TECHNICAL COMMITTEE**

#### **7. Committee**

(1) The Economic Development Board shall set up a Mauritian Diaspora Technical Committee for the implementation of the Scheme.

(2) The members of the Committee shall, where appropriate, include one or more officers of a public sector agency, or such other persons suitably qualified or having experience in the subject matter of the application.

(3) The Committee shall –

(a) meet as often as may be necessary and at such time and place as the Chairperson may determine; but

(b) meet as and when required by the Economic Development Board.

(4) The Committee shall examine an application referred to it under regulation 6(4) and, in the course of the examination –

(a) shall have regard to the eligibility criteria specified in the Second Schedule;

(b) may require any public sector agency to furnish such information and particulars as it may determine; and

(c) may consult such relevant person as it may determine.

(5) The Committee shall regulate its meetings in such manner as it may determine.

### **PART IV – MAURITIAN DIASPORA CERTIFICATE**

#### **8. Recommendation of Committee**

(1) The Committee shall, after an examination under regulation 7(4), submit its report to the Economic Development Board, together with its observations, comments and recommendations.

(2) The Committee may, in its report, recommend to grant or reject the application.

### **9. Issue of Certificate**

(1) Where the Economic Development Board is satisfied that the applicant meets the eligibility criteria of these regulations, it shall grant the application and it shall, on such terms and conditions as it may determine, issue the applicant with a Certificate.

- (2) The Certificate issued under paragraph (1) shall specify –
- (a) whether the holder of the Certificate is qualified as a professional, young professional or self-employed; and
  - (b) the name and the activity of the professional, self-employed or young professional, and name of the employer, the business or the company, as the case may be.

## **PART V – INCENTIVES**

### **10. Package of incentives**

(1) (a) Subject to subparagraph (b), the holder of a Certificate shall be exempt from income tax on income derived from within or outside Mauritius in the case of –

- (i) a professional or self-employed, during the 10 succeeding income years as from the income year in which he returns to Mauritius; and
- (ii) a young professional, during the 5 succeeding income years as from the income year in which he returns to Mauritius.

(b) The exemption in respect of income derived from within Mauritius shall be limited to the activity specified in the Certificate.

(c) Notwithstanding subparagraph (a), every holder of a Certificate shall, in respect of an income year, submit to the Director-General, not later than 30 September following that income year, a statement, in such form and manner as the Director-General may determine, of his income derived from within and outside Mauritius and, where the amount is derived from outside Mauritius, the amount of income remitted therefrom to Mauritius.

(2) Every holder of a Certificate shall be exempt from the payment of excise duty under the Excise Act up to a maximum of 2 million rupees on a motor car cleared from a bonded warehouse or imported within a period of 180 days from the date of issue of the Certificate, 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.

(3) Every holder of a Certificate 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 –

- (a) those effects have been purchased abroad and are not intended for sale or transfer; and
- (b) those effects are imported within a period of 180 days from the date of his return to serve Mauritius or any such later period where the Director-General is satisfied that those effects were not imported within that period of 180 days due to any reasonable cause or justification.

(4) (a) No registration duty under the Registration Duty Act shall be payable by the holder of a Certificate on a deed witnessing the transfer of a residential property to him under the Smart City Scheme or Property Development Scheme.

(b) Subparagraph (a) shall apply only to the first purchase of a residential property by the holder of the Certificate either under the Smart City Scheme or Property Development Scheme.

(5) (a) Every holder of a Certificate who is a non-citizen may, on application being made, be issued a permanent residence permit in accordance with section 11 of the Immigration Act 2022.

(b) On an application made under subparagraph (a) –

- (i) the spouse of the holder of the Certificate;
- (ii) the dependent child of the holder of the Certificate or the dependent child of the spouse of the holder of the Certificate; and
- (iii) where the holder of the Certificate is not married, his wholly dependent next of kin, provided that the number of dependents does not exceed 3,

may be issued with a permanent residence permit.

(c) In this paragraph –

“dependent child” means a child, stepchild or lawfully adopted child of a person who is –

- (a) wholly dependent on the person;
- (b) not married; and
- (c) not engaged in any gainful activity.

(6) The incentives under paragraphs (1) to (4) may be claimed only once.

**PART VI – MISCELLANEOUS****11. Change in activity**

(1) The holder of a Certificate shall notify the Economic Development Board of any change in activity within 3 months of the change.

(2) Upon reassessment by the Committee, where the Economic Development Board is satisfied that the holder of a Certificate still meets the eligibility criteria of these regulations, the Certificate shall be amended to reflect the change.

(3) Upon reassessment by the Committee, where the Economic Development Board is not satisfied that the holder of a Certificate continues to meet the eligibility criteria of these regulations, the Certificate shall be revoked.

**12. Monitoring**

(1) For the purpose of monitoring, the Economic Development Board may seek such information from such person, including such public body agency, as it deems necessary.

(2) The holder of a Certificate shall promptly respond to any request for information as may be required by the Economic Development Board.

**13. Revocation of Certificate**

(1) A Certificate may be revoked by the Economic Development Board where –

(a) the holder of the Certificate –

(i) ceases to be a resident of Mauritius under the Scheme for an aggregate period of 183 days in an income year;

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- (ii) becomes unemployed or is not engaged in an economic activity for a continuous period of one year; or
  - (b) the conditions of section 14C of the Act are met.
- (2) Where a Certificate is revoked –
- (a) the incentives shall lapse immediately as from the date of revocation; and
  - (b) the holder of the Certificate shall pay the proportionate duty in respect of the exemption granted under regulation 10(2), (3) and (4), provided that the Certificate is revoked within a period of 4 years from the date the exemption was granted.

#### **14. Appeal**

(1) A member whose application under regulation 6 has been rejected may appeal to the Economic Development Board within 30 days from the date of rejection for a review of the decision.

(2) The application shall be reassessed by the Committee which shall recommend whether the appeal shall be favourably considered or not.

(3) Where the Economic Development Board is satisfied that the appeal shall be favourably considered, it shall issue the Certificate.

#### **15. Revocation**

The Economic Development Board (Mauritian Diaspora Scheme) Regulations 2015 are revoked.

#### **16. Saving and transitional provisions**

(1) Any person who is issued with a registration certificate under the revoked Economic Development Board (Mauritian

Diaspora Scheme) Regulations 2015 shall, on the coming into operation of these regulations, continue to benefit from the incentives in accordance with the revoked regulations, provided that the certificate is still valid.

(2) Any application for a registration certificate under the revoked Economic Development Board (Mauritian Diaspora Scheme) Regulations 2015 shall, on the coming into operation of these regulations, be dealt with in accordance with these regulations.

(3) Notwithstanding regulation 6(2), a member who has returned to Mauritius on or after 15 March 2022 but before the coming into operation of these regulations shall, 365 days from the date –

- (a) he starts his first employment in Mauritius; or
- (b) of registration of his first business in Mauritius,

be eligible to make an application under regulation 6(1).

Made by the Minister on 23 March 2023.

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**FIRST SCHEDULE**

[Regulation 2]

**QUALIFYING FIELD OF ACTIVITY**

**1. Financial Services**

Qualified professional to work in Islamic banking/finance

Captive Insurance professionals (including underwriters and actuaries)

Professional in Fraud Management

Professional in Forensic Accounting

Fund Manager

Legal Adviser in International Law

Wealth Managers

Professionals in Derivatives

Asset Managers

Insolvency practitioners

Administrators

Receiver Managers

Digital Banking

Environmental, Social and Governance (ESG) Auditors

Professionals in Sustainable Finance

Family Office professionals

Fund Administrators

Fintech professionals

Professional in Insurance Wrapper

Investment bankers

**2. ICT**

Web mobile developer/Apps

Software developer (JAVA, Automation, front end, backend, c++, net)

Data/ System Analyst

Artificial Intelligence (AI) specialist

Artificial Intelligence – Machine learning specialist

System Integrator

Games development and animation technologies

Cyber Security, including network security

Data Scientists

User interface/experience Specialists

Robotics

Virtual Reality (VR) and Augmented Reality (AR)

Specialists in 3D Printing

Project managers (including AGILE Development Methodology)

Quality manager

Software engineer

Software test analyst

Specialist in telecommunication and networking

IT System engineer/Architect

Expert in financial technologies

Cloud Engineer

Cloud architect

Cloud security professional

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Blockchain engineer  
Blockchain solution architect  
Blockchain developer  
VFX

**3. Engineering**

Engineering  
Precision Engineering and High-Tech Activities  
Production Engineering

**4. Tourism/Hospitality**

Executive chef  
Cook  
E-marketing specialist  
Training Manager  
Development/Project Manager  
Regional Director  
Guide/Interpreter/Guest/Public Relations Officer/Entertainer  
(for foreign languages, other than English and French)  
Representative of overseas tour operator (Tourist Coordinator)  
Spa Therapist  
Coffee Barista

**5. Ocean Economy, Marine Resources, Fisheries and Shipping**

Marine Engineering  
Nautical surveyor  
Fishing Boat Inspector (Engineering)

Fishing Boat Engineering  
Physical Oceanography  
Marine Aquaculture  
Satellite Oceanography/Remote Sensing  
Chemical Oceanography  
Marine Modelling  
Marine Geo-physics  
Marine Bio-technology  
Molecular Genetics

**6. Healthcare**

Obstetrics and Gynecology  
Neurosurgery  
Anaesthesia  
Thoracic Surgery  
Emergency Medicine/Critical Care Medicine  
Endocrinology/Diabetes  
Epidemiology  
Genetic Medicine  
Geriatrics  
Clinical Haematology  
Interventional Cardiology  
Laparoscopic Surgery  
Neonatology  
Occupational health

Oncology

Surgical Oncology

Radiotherapy

Paediatric Cardiology

Paediatric Surgery

Paediatric Psychiatry

Plastic and Reconstructive Surgery

Podiatry

Radiology with specialisation in Interventional Radiology

Neuroradiology

Sports Medicine

Virology

Cardiovascular Surgery

Vascular Surgery

Gastroenterology

Obstetrics Ultrasonography

Nephrology

Ophthalmology

Rheumatology

Urology

Spinal Surgery

Nuclear Medicine

Medical Physics

Gynae Oncology

Transplant Surgery

Rehabilitation Medicine

Occupational therapy

Speech therapy

Child Psychologist

Oral/Maxillo – Facial Surgery

Endodontic

Prosthodontic

Periodontics

Dental Technology

**7. Biotechnology**

Biomedical Engineers

Biomedical Technician

Medical Laboratory Technicians

Pharmacy Technician

**8. Renewable energy**

Green and Sustainable agriculture specialist

Recycling Specialist (e-waste, organic)

**9. Construction**

Structural Engineer

Housing Estate Management Specialist

Expert in Public-Private Partnership projects

GIS Expert

Transport Planner

Urban Designer

Valuer with expertise in Automated Valuation Modelling

Environmental Sustainability Specialist in Housing Management

Expert in Contract Management

Environmental Engineer

Architect

Genealogist

**9. Senior executives**

Any person employed in any of the above sectors and holding a scarce, innovative or strategic position in the organisation and part of its senior management

**10.** Any other field of specialisation deemed to be scarce, innovative or strategic, as the Economic Development Board may approve

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**SECOND SCHEDULE**

[Regulations 5 and 7]

| <b>CATEGORY</b>       | <b>ELIGIBILITY CRITERIA</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Professional       | <p>(1) A duly signed contract of employment in a company incorporated in Mauritius or an entity registered under the laws in Mauritius showing –</p> <ul style="list-style-type: none"><li data-bbox="449 448 977 507">(a) employment in a qualifying field of activity; and</li><li data-bbox="449 512 977 571">(b) basic monthly salary of at least 100,000 rupees</li></ul> <p>(2) At least a postgraduate degree or its equivalent or a full membership in a reputed professional body</p> <p>(3) (a) At least 5 years' continuous full-time work experience abroad</p> <p>(b) There shall not be a gap of more than one year from the date of termination of the work experience abroad and the date of first employment in Mauritius</p> |
| 2. Young professional | <p>(1) A duly signed contract of employment in a company incorporated in Mauritius or an entity registered under the laws in Mauritius showing employment in a qualifying field of activity</p> <p>(2) At least a bachelor's degree or its equivalent or a full membership in a reputed professional body with the last qualification having been obtained outside Mauritius</p> <p>(3) (a) At least 3 years' post qualifications continuous full-time work experience abroad in a qualifying field of activity</p> <p>(b) There shall not be a gap of more than one year from the date of termination of the work experience abroad and date of first employment in Mauritius</p>                                                             |

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- 3. Self-employed**
- (1) (a) Initial investment of at least 250,000 rupees or its equivalent in freely convertible foreign currency in a qualifying field of activity
  - (b) Annual business income of at least 1 million rupees for the first 3 years of operation
  - (2) (a) At least 5 years' continuous full-time work experience abroad
  - (b) There shall not be a gap of more than one year from the date of termination of the work experience abroad and date of registration of his first business in Mauritius
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