



Rebuilding the Bridge to the Future
Mauritius Budget 2025

June 2025

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A budget to restore growth and rebuild fiscal landscape

Foreword

A budget to restore growth and to rebuild fiscal landscape

On Thursday, 5 June 2025, the Prime Minister and Minister of Finance, Dr. the Hon. Navinchandra Ramgoolam, presented the 2025/26 National budget, themed “From Abyss to Prosperity”. Confronting a legacy of high debt and fiscal instability, the budget outlines a strategic plan built on three pillars: Economic Renewal, a New Social Order, and Fiscal Consolidation. It prioritises investment and growth through innovation, education, healthcare, and infrastructure, while promoting equity, resilience, and responsible governance. The budget aims to restore financial discipline by bringing down budget deficit, borrowing requirements and debt as a percentage of GDP.

Economic Landscape

As of 2025, Mauritius is navigating a precarious economic environment marked by subdued GDP growth, mounting inflation, and deteriorating fiscal health. Real GDP growth was revised downward to 4.7% in 2024 and is forecasted at 3.9% for 2025, reflecting weaker-than-expected performance in key sectors such as construction and financial services. Public sector debt has surged to MUR 642Bn, representing 90% of GDP and the budget deficits amounted to 9.8% of GDP. Inflation peaked at 10.8% in 2022 and, although it eased to 3.6% and 2.6% by 2024 and 2025 respectively, the cumulative price increase over the past three years has severely eroded consumer purchasing power. These inflationary pressures are largely attributed to expansionary measures, including the Bank of Mauritius’ MUR 180Bn money-printing operation to fund the Mauritius Investment Corporation, and unsustainable public spending on salary compensations, pensions and consumption-driven schemes. The rupee has constantly been depreciating against major currencies, fuelling imported inflation. Structural weaknesses—such as declining capital and multifactor productivity, labour market mismatches, and underinvestment in productive sectors—have stifled economic dynamism. Foreign direct investment remains heavily skewed towards real estate, with over 70% of inflows in 2024 concentrated in non-productive sectors. Exports of goods and services are expected to remain stagnant in 2025. In response, this budget is aimed at a transformative programme focused on productivity-based, investment-driven growth, fiscal consolidation, institutional reform, and the development of new economic pillars including the blue economy, renewable energy, and digital innovation, aiming to restore macroeconomic stability and build a more resilient and inclusive future. The government has plans to gradually reduce the budget deficit and public sector debt to 1.3% and 79.7% respectively by 2028.

Growth and economic renewal

The 2025–2026 budget marks an important acceleration in Mauritius’ journey towards a digitally empowered and innovation-driven economy with technology at the core of the economy’s renewal strategy.

Labour laws are being reformed to empower women, promote flexible work, and attract foreign talent through training, upskilling and reskilling programmes. Land use will be optimised through a Digital Twin



“This Budget reflects government’s initiatives to drive growth and rebuild the fiscal landscape.”

Twaleb Butonkee
Country Managing Partner

project and a Land Repurposing Scheme, while capital productivity will be boosted through industrial coordination and product certification.

Four “Pôles de Croissance” have been identified to drive transformative investment: renewable energy, waste management, the blue economy, and creative arts.

Furthermore, new schemes will be introduced to incentivise innovative agriculture to optimise land use and enhance food security.

Other budgetary measures include modernisation of the financial sector, investment in infrastructure and protection of consumer purchasing power.

Government expenditure

The government aims to reduce waste and improve efficiency in public spending, control overtime costs through better mechanisms, review the social protection system, phase out unsustainable allowances, and ensure rigorous appraisal and selection of investment projects. It also plans to promote private sector participation in public infrastructure through ease of doing business.

The Report of the Director of Audit will be debated in the National Assembly and will be submitted to the relevant institution for investigation.

Opportunities will be created for massive transformative investments through a new “Waste-to-Wealth Investment Scheme”. This new scheme will promote creative waste to art projects, waste to compost, waste to energy and re-use of metal scrap, amongst others.

To ensure sustainability, the eligibility for basic retirement pension will be increased to 65 years over a period of 5 years. The National Pension Fund will be revamped to replace the CSG.

Tax measures

To usher long term growth and stability along with economic resilience and social coherence, a series of new tax policies encompassing beyond fiscal consolidation have been announced. The major tax reforms include introduction of several “Fair Share Contribution” on high income earners, designated profit-making corporates and banks which are also subject to an additional contribution on their chargeable income from domestic operations.

In the same vein, an Alternative Minimum Tax is being introduced for companies operating in certain sectors such as hotels, insurance and telecommunication. It has also been further clarified that the Qualified Domestic Minimum Top up Tax (QDMTT) will be imposed on resident entities forming part of qualifying MNE groups to bring their effective tax rate on income derived as from 1 July 2025 to 15%.

The main personal income tax changes are the replacement of eleven tax bands and rates to three with the marginal tax rate kept at 20%. Emoluments or business income up to MUR 1M derived by young employees and self-employed individuals aged between 18 and 28 years would be exempted. With the proposed tax measures, 81% of the country’s employees will not be paying any income tax.

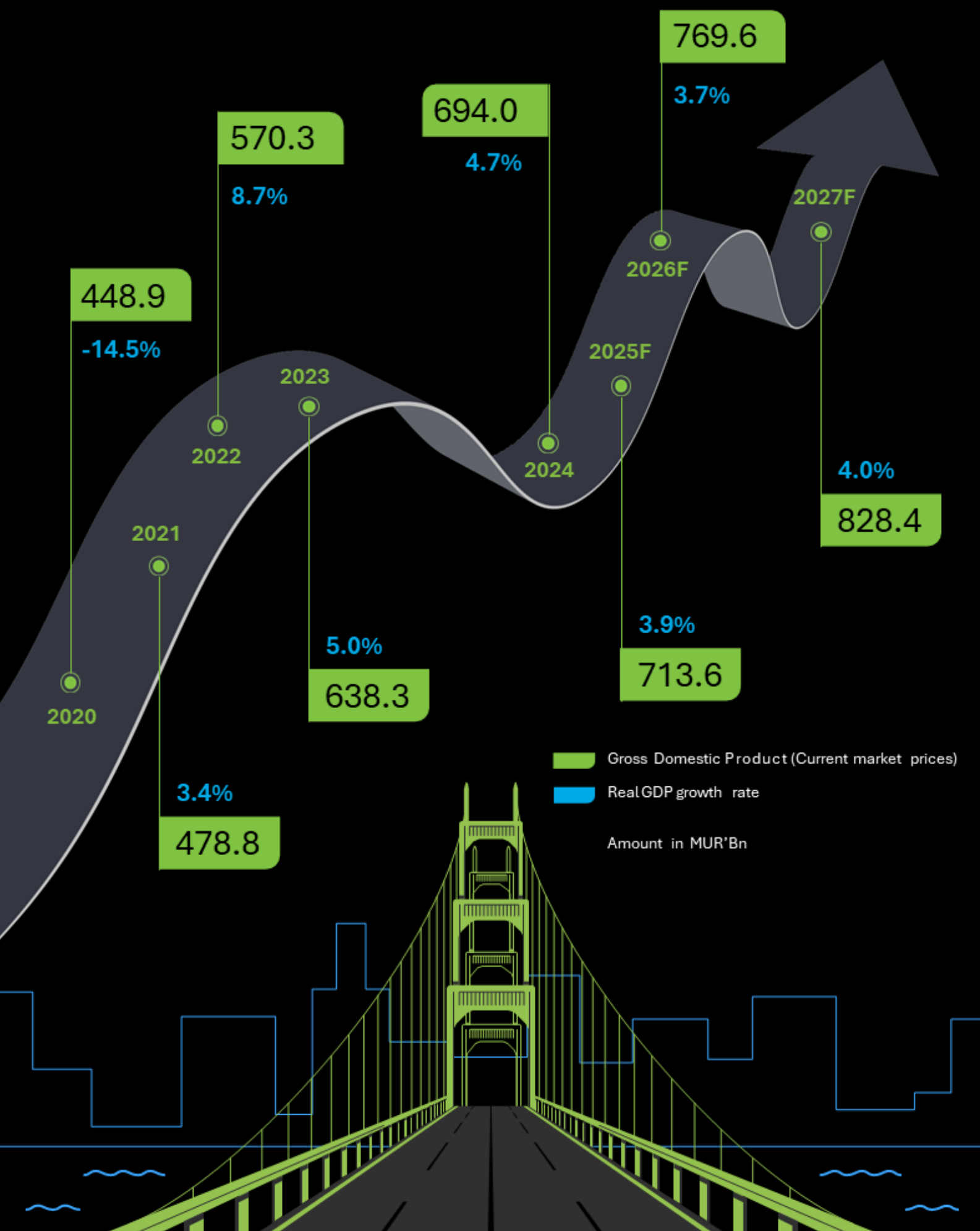
Conclusion: A roadmap to a new development model

The 2025/26 budget represents a critical step in Mauritius’ path to recovery, addressing a legacy of fiscal imbalances and social fragmentation. With a focus on Economic Renewal, a New Social Order, and Fiscal Consolidation, it outlines a bold strategy to restore financial discipline and drive inclusive growth. More than a fiscal plan, it is a national reset—redefining Mauritius’ development path towards a more resilient and forward-looking economic model.



The economic landscape

- Real GDP growth rate
- GDP contribution by sector
- Budget revenue and expenditure
- Inflation rate
- Unemployment rate
- FDI inflows



GDP contribution by sector

**Financial and
insurance activities**



13.5%



12.9%

Manufacturing

**Wholesale &
retail trade**

11.4%



**Accommodation
and food service
activities**



7.0%

**Public administration
and defence**

6.3%



5.7%



**Professional,
scientific and
technical activities**

Construction

5.6%



**Transportation
and storage**

5.5%



**Agriculture,
forestry and
fishing**

5.1%



Education

4.3%



**Human health and
social work
activities**

4.8%



Others

8.9%

**Information and
communication**

4.2%

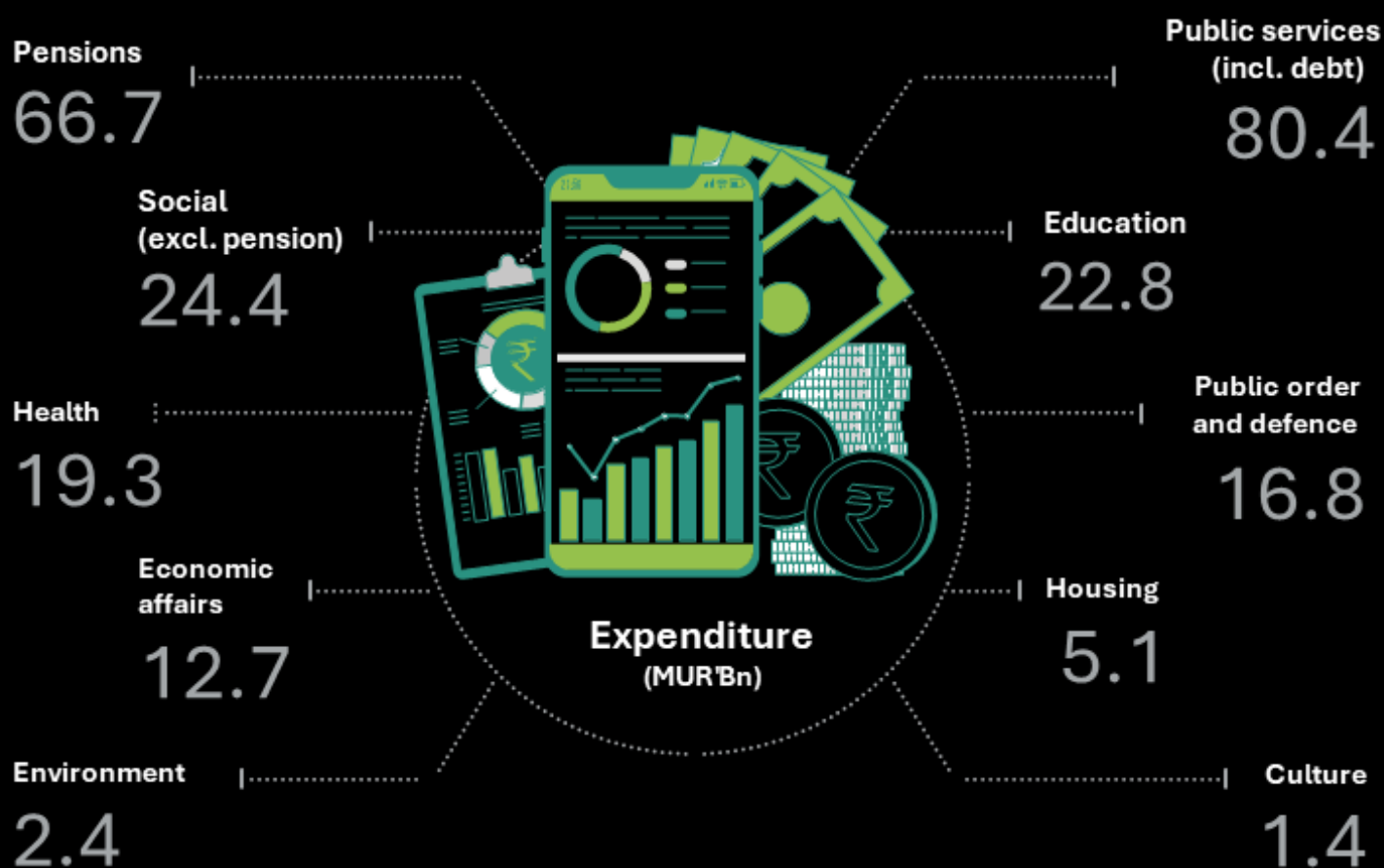
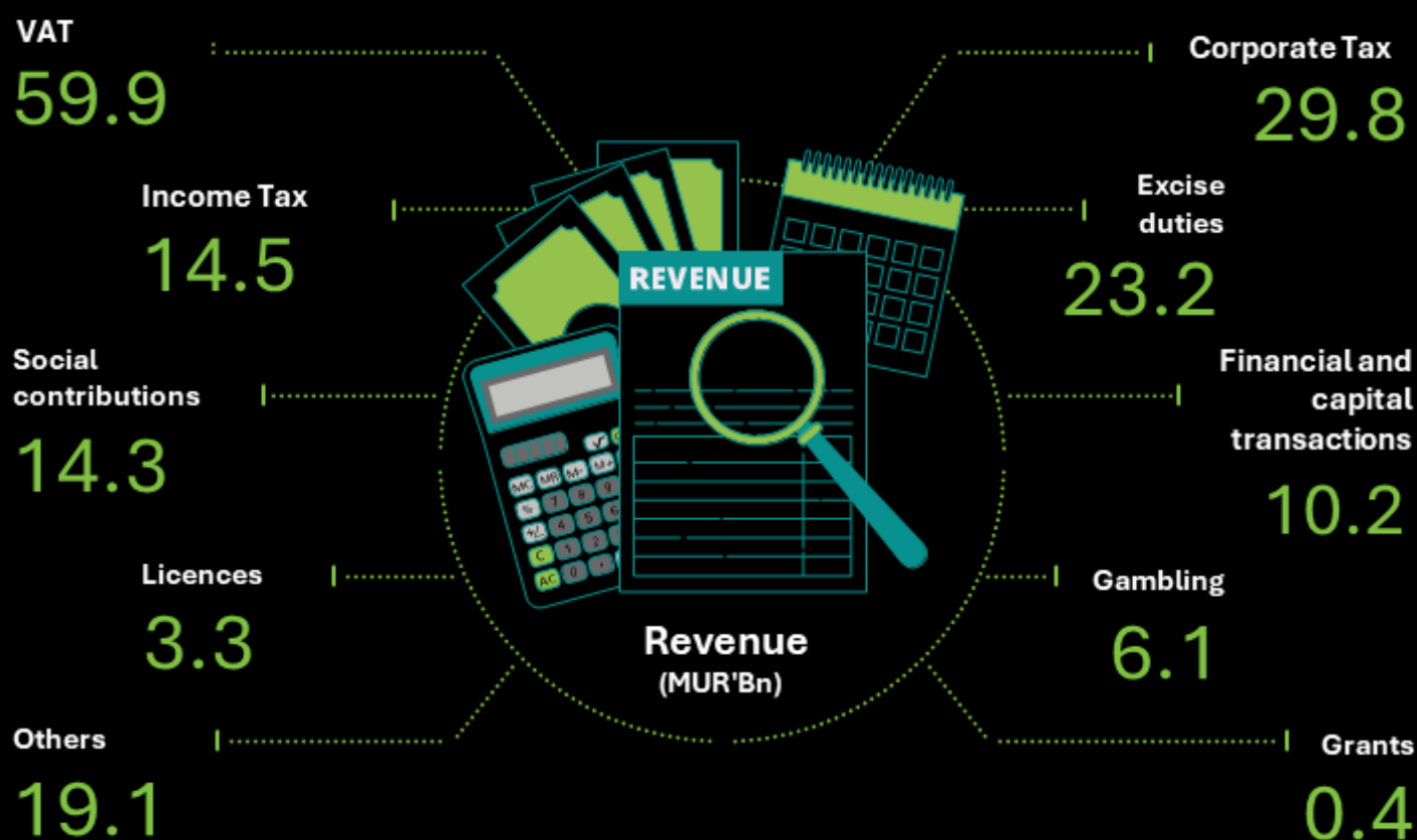


Real estate

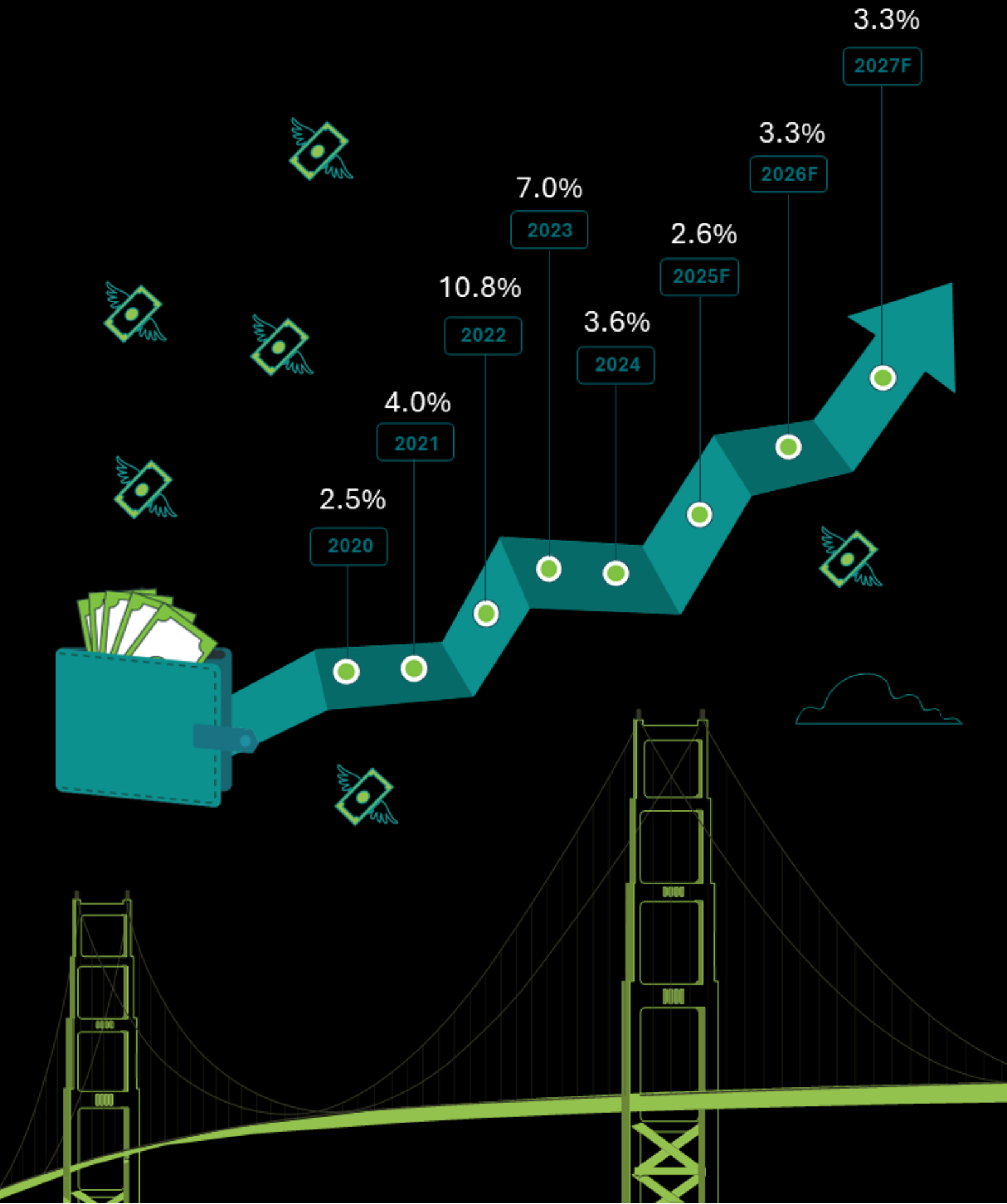
4.8%



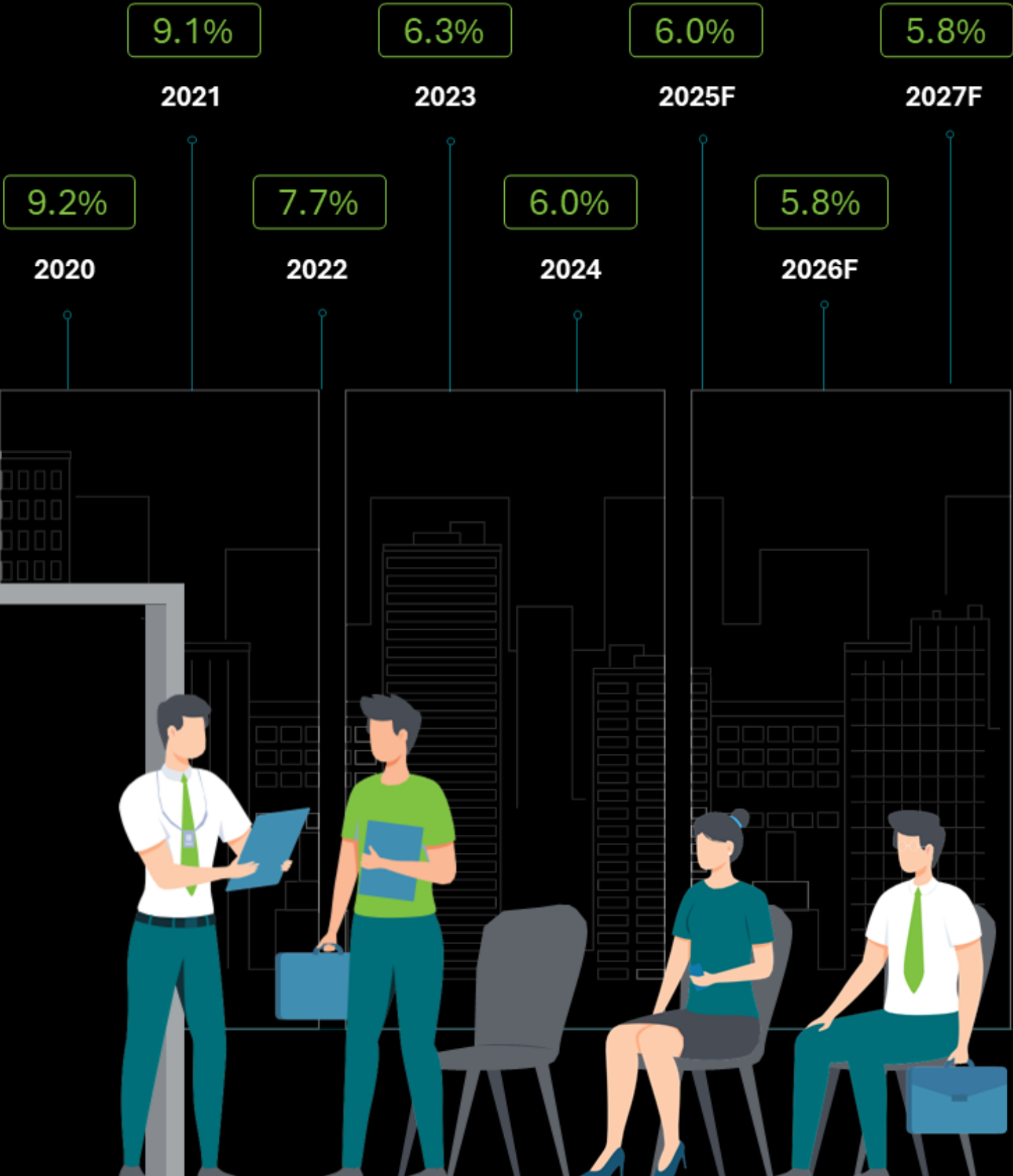
Budget revenue and expenditure



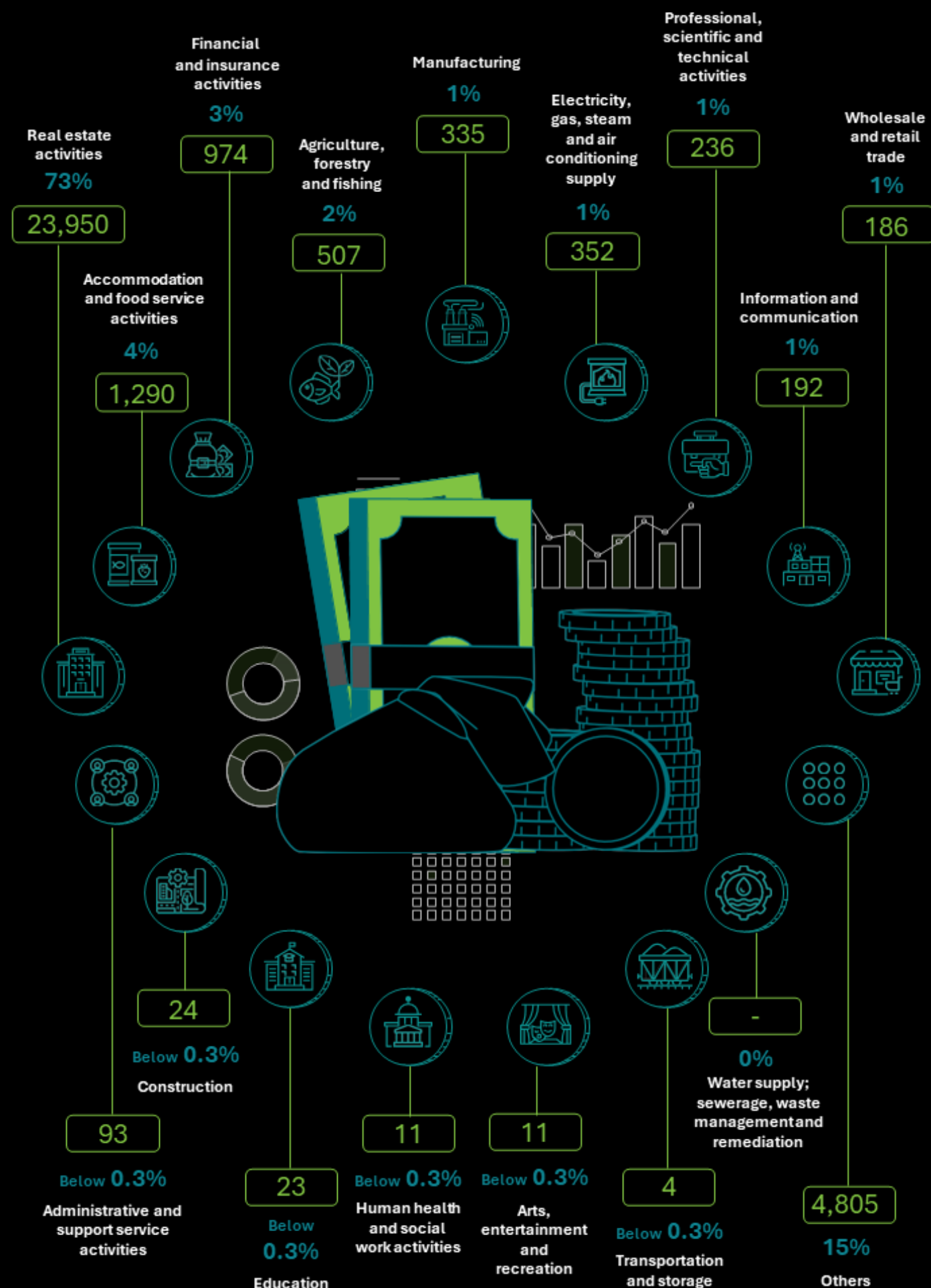
Inflation rate



Unemployment rate



FDI Inflows | Excluding GBC (MUR'M)



Amount in MUR'M

Source: BoM FDI inflows

Tax measures

Corporate Tax

Fair Share Contribution on Corporates

- Introduction of a Fair Share Contribution on Corporates having chargeable income (CI) exceeding MUR 24M as follows:
 - 5 percent of CI for companies subject to tax at 15 percent
 - 5 percent of CI for banks in respect of all operations
 - 2 percent of CI for companies taxed at reduced rate of 3 percent
- Contribution to apply on income derived from 1 July 2025 to 30 June 2028 and payable on quarterly basis under VAT act
- Contribution not applicable to GBCs and companies exempt from tax
- No offsetting of credit allowed against the contribution

Qualified Domestic Minimum Top-Up Tax (QDMTT)

- Clarification brought that QDMTT to apply on resident entities forming part of qualified MNE group on their income derived as from 1 July 2025
- QDMTT to ensure that such entities are taxed at an effective tax rate of 15 percent

Additional Fair Share Contribution on Banks

- Income derived by Banks from domestic operations to be subject to an additional contribution of 2.5 percent on CI for a period of 3 years starting from 1 July 2025

Alternative Minimum Tax (AMT)

- AMT of 10 percent on book profits introduced for companies operating in the hotel, insurance, financial intermediation, real estate, and telecommunication sectors where their normal tax payable is less than 10 percent of book profits
- Book profits to be adjusted for capital gains/losses and dividends from resident companies
- AMT not applicable to GBCs and companies exempt from tax
- No offsetting of credit allowed against the AMT

Special Levy on Banks

- Special Levy applicable to Banks under the VAT Act no more capped at 1.5 times of levy paid for YOA 2017/2018

Corporate Social Responsibility

- Companies now allowed to spend up to 50 percent of their CSR Fund to implement a CSR program or finance an approved NGOs

“The introduction of the “Fair Share Contribution” as a transitional measure targeting designated profit-making corporates and banks will help to quickly generate additional tax revenues.”

“The QDMTT is a noteworthy amendment which will allow Mauritius to maintain its competitiveness as an IFC and avoid losing out tax revenues to other jurisdictions.”

Partial exemption

- Banks now not eligible to partial exemption applicable on foreign source dividends
- 80 percent partial exemption now extended to income derived by Licensed Virtual Asset Service Providers engaged in exchange, transfer, safekeeping, and administration of virtual assets, subject to conditions
- Qualifying small businesses with annual turnover not exceeding MUR 10M eligible to 5 percent investment tax credit on acquisition of new equipment (excluding motor vehicles) costing up to MUR 500,000
- Investment tax credit available in year of acquisition and two subsequent years on equipment acquired from 1 July 2025 to 30 June 2030
- Unrelieved tax credit may be carried forward for up to 5 years

The review of the scope and methodology of the Arm's Length provision is overdue and will be welcomed by all stakeholders."

Arm's Length Provision

- The scope and methodology of arm's length principle will be reviewed to provide greater certainty and ensuring tax base protection

Allowable Deductions for Companies

- From 1 July 2025, below deductions to be restricted to companies having turnover not exceeding MUR 100M:
 - 200 percent of emoluments and training costs paid in respect of an employee in Rodrigues and emoluments paid to a woman under the Prime à l'Emploi Scheme
 - 200 percent of cost of setting up a crèche or Child Day Care Centre
 - 200 percent on acquisition of patents and franchises, specialised software and systems
 - 200 percent of expenditure on financing, sponsorship, marketing or distribution costs of a film
 - 150 percent of expenditure on filing fees in respect of an application to a recognised arbitration institution in Mauritius
 - 300 percent of donation to a charitable institution or NGO involved in specified activities

Deduction in respect of Investments in AI Technologies

- Start-Ups and MSMEs eligible for tax deduction up to MUR 150,000 on investments in AI technologies

Personal Tax

Personal income tax rates and bands

- New income tax bands and rates applicable as from 1 July 2025:

Annual Chargeable Income (MUR)	Tax Rate
0 - 500,000	0%
500,001 - 1,000,000	10%
Above 1,000,000	20%

Tax exemption for young employees and self-employed

- Young employees and self-employed individuals aged between 18 and 28 years with annual emoluments or business income not exceeding MUR 1M to be exempted from income tax

Deduction for dependent child with disability

- Full deduction in respect of a dependent child with disability now allowed irrespective of whether the child benefits from any financial assistance

Fair Share Contribution on High-Income Earners

- Introduction of a Fair Share Contribution of 15 percent on individuals earning annual net income (inclusive of dividends) exceeding MUR 12M
- Contribution to be levied on chargeable income including dividends from domestic companies
- Contribution to be collected under PAYE system
- Contribution to apply on income derived from 1 July 2025 to 30 June 2028

Car Benefit

- Fringe benefit values in respect of car benefit are being revised to include electric cars and different benefits amounts for cars costing up to MUR 3M and above MUR 3M as per the table below:

Car costing not more than MUR 3M		
Car Benefit	Monthly Taxable Benefits (MUR)	
	From	To
<u>Cylinder Capacity -</u>		
Up to 1,600 cc	9,500	12,000
1,601 to 2,000 cc	10,750	13,500
Above 2,000 cc	12,000	15,000
Electric car	N/A	13,500

Car costing more than MUR 3M		
Car Benefit	Monthly Taxable Benefits (MUR)	
	From	To
<u>Car costing -</u>		
From MUR 3,000,001 to MUR 5,000,000		25,000
From MUR 5,000,001 to MUR 8,000,000		35,000
Above MUR 8,000,000		50,000

Personal Reliefs and Deductions

- Effective from income year starting 1 July 2025, the following reliefs and deductions to be removed:
 - deduction of wage paid to a household employee
 - donation to charitable institutions
 - relief for adoption of animals
 - angel investor allowance

“The combination of new tax bands and rates along with the new Fair Share Contribution reflects a balanced approach to promoting fairness, supporting youth, vulnerable group and offering relief to lower-income earners while aiming to collect more tax from the high-income earners.”

VAT

Compulsory registration

- Compulsory VAT registration threshold reduced from MUR 6M to MUR 3M with effect from 1 October 2025
- Businesses compulsorily required to register for VAT irrespective of turnover threshold now extended to include holders of Pleasure Craft License for use of pleasure craft for commercial purposes

VAT on digital or electronic services

- Foreign suppliers to apply VAT on specified digital or electronic services as from 1 January 2026

VAT refund

- Discontinuation of VAT Refund Scheme on construction of residential building, purchase of residential apartment or house from property developer post 30 June 2025

E-invoicing system

- Requirement for implementing e-invoicing system by economic operators to be extended to suppliers with turnover exceeding MUR 80M during financial year 2025-2026

Supplies of services to a foreigner

- VAT to apply on supply of service to a foreigner who is outside of Mauritius at the time the service is performed where the service is utilized in Mauritius

Reverse charge

- Clarification to be brought that reverse charge on supply of services received from abroad to apply to banks

Zero-rated supplies

- Zero-rated supplies extended to include cameras for CCTV systems

“Reducing the compulsory VAT registration threshold from MUR 6M to MUR 3M aims to capture more economic activities within the VAT system while ensuring that smaller enterprises are under the lens of the Regulator.”

Tax Administration

Power to raise assessments

- MRA to be allowed to raise assessment in respect of returns filed for past two years instead of three years

Capping on penalty and interest

- Penalties and interests now to be capped to the amount of tax due
- 50% of penalties and interests for non-payment of taxes to apply where same do not relate to taxes withheld on behalf of Government

Tax Dispute Settlement Scheme (TDSS)

- Introduction of Tax Dispute Settlement Scheme (TDSS) allowing taxpayers to benefit from a full waiver of penalties and interests where they withdraw their tax cases under dispute or litigation at ARC, the Supreme Court and Privy Council
- TDSS applicable to cases under litigation as at 5 June 2025 subject to application and payment of tax due is made by 31 March 2026

Voluntary Disclosure Settlement Scheme (VDSS)

- Introduction of Voluntary Disclosure Settlement Scheme (VDSS) allowing taxpayers to benefit from full waiver of penalties and interests where they voluntarily declare undisclosed or under-declared income for income years up to year of assessment 2024/2025 or taxable supplies up to taxable period ended 30 April 2025

Tax Arrears Settlement Scheme (TASS)

- Renewal of TASS under which taxpayers having a tax debt as at 30 June 2025 to benefit from a full waiver of penalties and interests
- Taxpayers to register by 30 November 2025 and settle arrears by 31 March 2026

Tax Ruling

- Fees payable for application of Income Tax and VAT rulings increased as follows:

	Income Tax Ruling (MUR)	VAT Ruling (MUR)
Individual	3,000	3,000
Company	50,000	15,000

Arrears Payment Scheme

- The arrears payment scheme extended for an additional year to cover arrears due as at 31 May 2025 under the registrar general’s department
- Taxpayers to settle arrears by 31 March 2026 to benefit from a full waiver of penalties and interests

*“The TDSS and VDSS will encourage tax payers to explore the dispute resolution route and boost compliance, hence accelerate revenue collections.
The reduction of statute barred period from 3 years to 2 years will mean that MRA will have a shorter window to conduct their examination before open tax returns are statute barred. This may result in an increase in the number of tax assessments in the short term.”*

Other Taxes

Registration Duty

- Registration duty increased from 5 percent to 10 percent for acquisition of residential property under EDB Schemes by non-citizens
- Home Ownership Scheme and Home Loan Payment Scheme providing a refund of 5 percent on the cost of property and loan amount not extended beyond 30 June 2025
- Registration duty on vehicles as from 1 July 2025:
 - Increased by 30 percent on first registration in Mauritius
 - Abolished on sale and transfer of domestic pre-owned vehicles

Land Transfer Tax

- Sale of property originally acquired by non-citizens under EDB schemes will trigger land transfer tax higher of 10% of the value of property or 30% on the gain realised on resale
- Land transfer tax increased to 10% on sale of residential units under EDB Schemes (including apartment in a building of at least 2 floors above ground floor) payable by promoter

Excise Duty

- 10 percent increase of excise duty on alcoholic and tobacco products
- Excise/custom duty on conventional, hybrid and electric cars will be as follows:

- Motor Cars

Cars	Conventional	Non-Plug-in Hybrid	Plug-in Hybrid
551-1000 cc	45%	25%	15%
1001-1600 cc	55%	35%	25%
1601-2000 cc	75%	55%	35%
Above 2000 cc	100%	75%	55%

- Electric Cars

Cars	Conventional
Up to 180 kW	15%
Above to 180 kW	25%

- Transitioning provision allowing previous rate of excise duty to apply on vehicles in bonded warehouse, already shipped or import permit already issued as at 5 June 2025. Clearance from customs to be completed by 30 June 2025
- Excise duty on sugar content of sugar sweetened products increased to 12 cents per gram of sugar as from 6 June 2025
- List of sugar sweetened products with excise duty of 12 cents per gram of sugar extended to include chocolates and ice-creams effective as from 1 October 2025
- Negative excise duty scheme providing a refund of 10 percent on the purchase of electric vehicle by individuals will not be renewed beyond 30 June 2025

“The increase in excise/custom duties on hybrid as well as electric cars, viewed as luxury products, is expected to address the severe traffic congestion as well as help in improving the trade in balance of around MUR 20Bn arising on importation of cars.”

Legal and regulatory updates

Financial Services

- The FSC will launch a unified e-licensing platform integrated with the centralised KYC repository offering real-time application tracking and an AI assistant for user guidance
- FSC will be reviewing license fees to match changing market dynamics

Financial Services Act

- FSC to be empowered to conduct special investigations at the request of foreign regulators
- FSC approval no longer required for share transfers to existing shareholders, provided there is no resulting change in control
- FSC authorised to investigate individuals who ought to have been licensed under the FSA
- Changes in directorship of GBCs to be notified to FSC within 7 days

“A unified e-licensing platform will enable swifter responses to applications submitted and enhance our competitiveness as an IFC.”

Non-Citizens (Employment Restriction) Act

- Applications and renewals for permits to be submitted digitally
- Permits to be issued in electronic or paper format
- Combined work and residence permit with a Unique Identification Number for non-citizens

Regulatory Framework of Businesses

- Annual registration fees other than small private companies and charitable foundations will be doubled
- All public interest entities, irrespective of their turnover, are now required to prepare an annual report within 6 months after their balance sheet date
- Companies, Partnerships and Foundations will now be required to maintain a written declaration from their beneficial or ultimate owners on their status. Owners also required to provide updated declaration upon changes in their status. Existing companies will be required to meet this obligation by 30 June 2026

“Maintenance of a declaration from beneficial owners demonstrates transparency and adherence to international standards.”

Data Protection Act

- The Data Protection Act to be updated to align with international and regional standards, including the EU General Data Protection Regulation (“GDPR”)

Labour Reforms

- New **Workers' Rights (Flexible Work Arrangement) Regulations** to enhance women's access to employment opportunities by providing flexible and hybrid employment opportunities

“The new regulations are welcome as they align with diversity, equity, and inclusion principles and will help with current the shortage of labour.”

Banking Act

- The Bank of Mauritius regulatory scope to include foreign exchange swaps and similar transactions by licensed foreign exchange dealers
- A conservator or receiver to be allowed to sell a financial institution's assets or shares without requiring consent from the institution or its shareholders

Non-Citizens (Property Restriction) Act

- Non-citizens and non-residents now allowed to trade shares and securities on exchanges established under the Securities Act
- Non-citizens and non-residents will be prohibited from acquiring or disposing of apartments in buildings with at least two floors above ground constructed on State Land or Pas Géométriques
- The schemes previously permitting non-citizens to purchase residential property or land anywhere in Mauritius of value above USD 500,000 will be discontinued

Immigration Act

- Permits for retired non-citizens, investors, and self-employed shortened from 10 to 5 years
- Introduction of an age limit of 24 years for dependent children of all permit holders
- Retired non-citizens permit holders now required to stay in Mauritius for at least 180 days per year
- Occupation Permits for young professionals reduced from 3 years to 2 years, with option to apply in a professional category
- Company bank deposits or provision of bank guarantee for expatriate workers to be replaced by an annual non-refundable fee

Industry measures

AI & research and development (R&D)

Unlocking Innovation with R&D and Artificial Intelligence

- Creation of a new National Research and Innovation Institute (NRII) under the Ministry of Tertiary Education, Science and Research
- Allocation of MUR 200M to the different Ministries to finance research on policy innovation
- Development of a blueprint for the ICT sector to digitalise the country for operational efficiency
- Provision of funds to Statistics Mauritius for implementing open data and big data with technical support of the IMF
- Allocation of MUR 25M to kick-start a Public Sector AI Programme
- Tax deduction on their investments in AI technologies up to an amount of MUR 150,000 by startups and MSMEs
- Launching of AI Proficiency Programme for educators and students and mandatory module in all public higher education curricula
- Access of AI for producers of food to modernise operations

“These measures will enhance efficiency across various economic sectors and strengthen the competitiveness of the Mauritian jurisdiction.”

Financial services

- Introduction of Bullion Banking as a new Private Banking Product
- Conduct a Financial Services Sector Assessment Program (FSAP) by the IMF and the World Bank
- Setting up of a licensing framework for Wealth Management and Family Offices
- Development of a new Africa Strategy for the financial services
- Strengthening the AML / CFT Framework
- Strengthening Banking and Financial Services Legislations
- Establishment of an Effective Resolution Regime by the Bank of Mauritius to enhance financial stability and soundness of financial system

“These provisions are designed to attract international investors, strengthen financial stability, and position Mauritius as a leading financial hub in the region.”

Creating Proximity between Consumers and Producers

- Establishment of a Price Stabilisation Fund of MUR 10Bn
- Investment of MUR 1.5Bn in a modern warehousing facility by the State Trading Corporation
- Establishment of a High-Level Steering Committee for parallel import system in pharmaceuticals

Tourism

Advancing Sustainable and Inclusive Tourism for an Innovative Mauritius

- Allocation of MUR 900M to the Ministry of Tourism to support the tourism sector as follows:
 - Prioritisation of value-added tourism to boost spending
 - Promotion of environmentally friendly tourism
 - Ensuring broader participation and adaptability
 - Leveraging AI and digital tools to transform the sector
 - Expanding tourism offerings and reducing seasonality
 - Tackling workforce shortages
 - Improving air access
 - Enhancing coordination between sectors
 - Introduction of e-gates at the airport to streamline visitor entry

“These initiatives will promote sustainable tourism development, enhance Mauritius' appeal as a premier travel destination, and ultimately increase tourism revenue.”

Agro-industries

- Introducing Innovative Agriculture to Enhance Food Security
 - Launching a food resilience scheme promoting controlled environment agriculture
 - Allocation of MUR 800M to support farmers, planters, and breeders

New Civil Service

- Introducing public sector reform bill to enhance public sector governance
- Establishing Reforms and Innovation Units in all Ministries and Departments

Shoring up development of our Outer Islands

- MUR 5.785Bn allocated for Rodrigues to support key development projects:
 - Construction of a new runway at Plaine Corail
 - Expansion of national water supply
 - Boosting of agricultural productivity
 - Building access roads to the Technopark
- Allocation of MUR 25M for the implementation of a Masterplan for Agalega to support sustainable development and improve living standard

Blue Economy

- Creation of a vast investment corridor for the Blue Economy:
 1. Sustainable Fisheries and Aquaculture
 2. Ocean-based renewable energy
 3. Marine Transport and Trade
 4. Research, Capacity Building and Innovation
 5. Blue Finance

“These measures will lay the groundwork for the emergence of a new economic sector, generating additional revenue streams for the country.”

Healthcare, Education and Transport

Healthcare Budget Allocation: MUR 18.5Bn

- Legislative and Governance Reforms
 - Reviewing of the outdated 1925 health legislation
 - Establishment of a National Health Quality Commission to ensure strong quality control
 - Creation of an Ombudsperson for health services to address abusive practices
- Disease Prevention and Care Programmes
 - Launching of an innovative ‘Path to Remission Programme’ for diabetic and prediabetic patients, with an allocation of MUR 47M
 - Proactive approach to cancer and cardiovascular diseases involving foreign expert consultants and international conferences for teaching and research
- Healthcare Infrastructure and Management
 - Recruitment plans for 1,000 student nurses, 50 trainee midwives, 50 medical and health officers, and 30 specialists over the next three years
 - Doubling the budget for Healthcare training and capacity building in the healthcare system from MUR 22M to MUR 44M
 - Investment of MUR 24M in a Sterile Insect Technique production facility to tackle mosquito-borne diseases
- Digital Transformation and Efficiency
 - Introduction of digital health solutions such as electronic health records, telemedicine, and e-prescriptions to reduce waiting time.
- Public Health and Preventive Measures
 - Allocation of MUR 20M for rapid testing kits to enable instant detection of contaminants, enhancing food safety and public health

“These allocations strengthen the healthcare system and improve the overall well-being of the population.”

Education

- Strategic Framework
 - Reform of the education sector through a National Blueprint
 - Establishing a National Education Council and a National Curriculum Advisory Board to advise on quality enhancements
- Special Needs
 - Supporting inclusiveness by making provisions for students with Special Education Needs (SEN)
 - Allocation of MUR 20M to consolidate the Foundation Programme, promoting equity in early learning
 - Provision of the training of interpreters in Mauritian Sign Language to support accessibility and inclusion
- Institutional Development
 - Setting up a Quality Assurance Unit for the pre-primary and primary sectors to ensure education standards
 - Allocation of MUR 438M to improve infrastructure across pre-primary, primary, secondary, and tertiary institutions
 - Conduct of a comprehensive infrastructure audit of all public primary and secondary schools for better investment planning
 - Setting up of a STEM Education Programme to promote interest in science, technology, engineering, and mathematics among pupils

- Higher Education
 - Making Mauritius a regional hub for higher education, research, and innovation
 - Aiming to double the number of foreign students within the next three years
 - Constructing a Hall of Residence in Réduit to accommodate both local and international students
 - Promoting the “Study Mauritius” brand and encourage foreign institutions to operate in the country through public-private collaboration
 - Amending the Higher Education Act to:
 - Recognise micro-credentials through the Higher Education Commission
 - Repeal outdated provisions not aligned with the autonomy of institutions
 - Incorporate structural changes due to the creation of the Ministry of Tertiary Education, Science and Research
- Workforce upskilling
 - Allocation of MUR 550M for training, reskilling, and upskilling
 - Revamping the Career Guidance Unit by involving industry specialists in career planning
 - Developing a comprehensive TVET (Technical and Vocational Education and Training) Strategy to:
 - Address skills mismatch.
 - Integrate TVET into mainstream education.
 - Align training programmes with industry needs.

“These measures will position Mauritius as a regional knowledge hub of choice, thereby generating additional revenue for the country.”

Transport

- Investment of MUR 205M to enhance road safety infrastructure
 - Extension of use of Safe City cameras to improve traffic operations and detect road traffic offences
- Regulations
 - Implementation of a points-based driving licence system from January 2026
 - Reinforcement of legislation to enhance protection of two wheelers and pedestrians
 - Increasing fines for speeding and mobile phone use while driving
 - Establishment of a Road Safety Fund alongside insurance companies and vehicle dealers to finance safety initiatives

“These provisions will enhance road safety and contribute to the overall well-being of the population.”

Environment

- Allocation of MUR 164M to:
 - restore key ecosystems
 - prevent coastal erosion
 - combat marine pollution
- Strengthening of environmental protection through:
 - Stricter penalties will be introduced for noise and sound pollution
 - A Deposit Refund Scheme to encourage plastic bottle returns
 - A Climate Finance Unit to be set up within the Ministry of Finance to better manage funding for climate adaptation, mitigation, and resilience

“These measures aim to mitigate the effects of climate change and promote the transition to a circular economy.”

- Driving to a greener economy through the Waste-to-Wealth strategy by:
 - Reforming waste management
 - Expanding processing capacity
 - Promoting circular economy investments
 - Encouraging cultural and educational change
- Allocation of MUR 3.3Bn to the Ministry of Environment, Solid Waste Management, and Climate Change
- Environment Protection Fee
 - Increase of Environment Protection Fee effective 1 July 2025:
 - Addressing Environmental Nuisances:
 - Increasing of fixed penalties for vehicle offences
 - Boosting recycling through refund upon return of plastic bottles under the Deposit Refund Scheme

Drug Abuse Prevention and Control Measures

- Allocation of MUR 70M to launch the National Drug Control Agency
- Reinforcement of ADSU with more headcount and better drug detection technologies
- Upgrading of airport and seaport screening systems
- New Forensic Lab with drug testing unit, to be operational by December
- MUR 3.5M for a Rehab centre at Petit Verger Prison for 50 inmates in its initial phase

Housing, Construction and Infrastructure

Infrastructure

- Allocation of MUR 128Bn over the next five years
- Key infrastructure initiatives include:
 - Extension of Motorway M4 Project linking Forbach to Pont Blanc and Bel Air
 - Investment of MUR 5.4Bn for expansion of the cruise jetty and container terminal.
 - Construction of Rivière des Anguilles Dam.
 - Upgrading education infrastructure with MUR 438M for facilities from early childhood to tertiary levels
 - Improving healthcare by developing hospital infrastructure, upgrading equipment, and increasing staffing
 - Driving Rodrigues' development with a new airport runway, water improvements, agriculture initiatives, and road access upgrades
 - Improving land management with MUR 2.4Bn for drainage projects

Resource Repurposing

- Exempting small landowners from conversion permits for strategic projects
- Enhancing labour market access with flexible work and gig economy models, especially for women
- Supporting women entrepreneurs with higher loan ceilings, longer grace periods, and mentoring
- Easing labour shortages via streamlined foreign talent recruitment and a new immigration policy
- Investing MUR 550M in training, reskilling, and upskilling programs
- Aligning land use with development goals via a revised National Development Strategy

Youth & Sports, Arts & Culture

Youth & Sports

- Allocation of MUR 1.1Bn to the Ministry of Youth and Sports for the following:
 - Set up of seven sports academies
 - Financial support to athletes and para-athletes and upgrading of sports infrastructure
 - Feasibility study for the construction of a rally circuit

Art & Culture

- Creation of “Waste-to-Wealth Investment Scheme” to promote creative waste to art projects
- Setting up of a “National Open Arts Commission” to advise on arts and culture
- Streamlining of the administrative procedures for holding of festivals and concerts
- Introduction of Art Trading as a new export activity with assistance of EDB

Ease of doing business

- New Premium Investment Certificate, fast-track permits and easy access to infrastructure to attract foreign research laboratories
- Creation of a centralised KYC repository
- Amendment of legislations allowing documents using secured electronic signatures for registration and transcription purposes

Glossary

AC	Authorised Company
AI	Artificial Intelligence
AML	Anti-money laundering
AMT	Alternative Minimum Tax
ARC	Assessment Review Committee
BEPS	Base erosion Profit Shifting
BLUP	Building and Land Use Permit
Bn	Billion
BPO	Business Process Outsourcing
CBRD	The Corporate and Business Registration Department
CCR	Corporate Climate Responsibility
CFT	Counter-Terrorist Financing
CI	Chargeable income
CIS	Collective Investment Scheme
CSF	Climate and Sustainability Fund
DBM	Development Bank of Mauritius
FCC	Financial Crimes Commission
FCCA	Financial Crimes Commission Act
FDI	Foreign Direct Investment
FSA	Financial Services Act
FSAP	Financial Services Sector Assessment Program
FSC	Financial Services Commission
GBC	Global Business Company
GBL	Global Business Licence
GDP	Gross Domestic Product
ICT	Information, Communication and Technology
IFC	International Financial Centre
IMF	International Monetary Fund
IP	Intellectual Property
KYC	Know Your Client
M	Million

MACCS	Mauritius Cargo Community Services Ltd
MAUCAS	Mauritius Central Automated Switch
MC	Management Company
MNE	Multi-National Enterprise
MOFED	Minister of Finance, Economic Planning and Development
MRA	Mauritius Revenue Authority
MSME	Micro, Small, and Medium Enterprises
MUR	Mauritian Rupees
NCCG	National Committee on Corporate Governance
NECA	National Environment Cleaning Agency
NGO	Non-Governmental Organisation
NRII	National Research and Innovation Institute
NSLD	New Social Living Development Ltd
OECD	Organisation for Economic Cooperation and Development
OP	Occupational Permit
PAYE	Pay As You Earn
PIE	Public Interest Entities
PV	Photovoltaic
QDMTT	Qualified Domestic Minimum Top-up
R&D	Research and Development
ROC	Registrar of Companies
SEM	Stock Exchange of Mauritius
SEN	Special Education Needs
SME	Small-medium Enterprises
SPA	Strategic Partnership Agreement
SRM	Social Register of Mauritius
TASS	Tax Arrears Settlement Scheme
TDSS	Tax Dispute Settlement Scheme
TVET	Technical and Vocational Education and Training
UN	United Nations
VAT	Value Added Tax
VDSS	Voluntary Disclosure Settlement Scheme
YOA	Year of Assessment

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