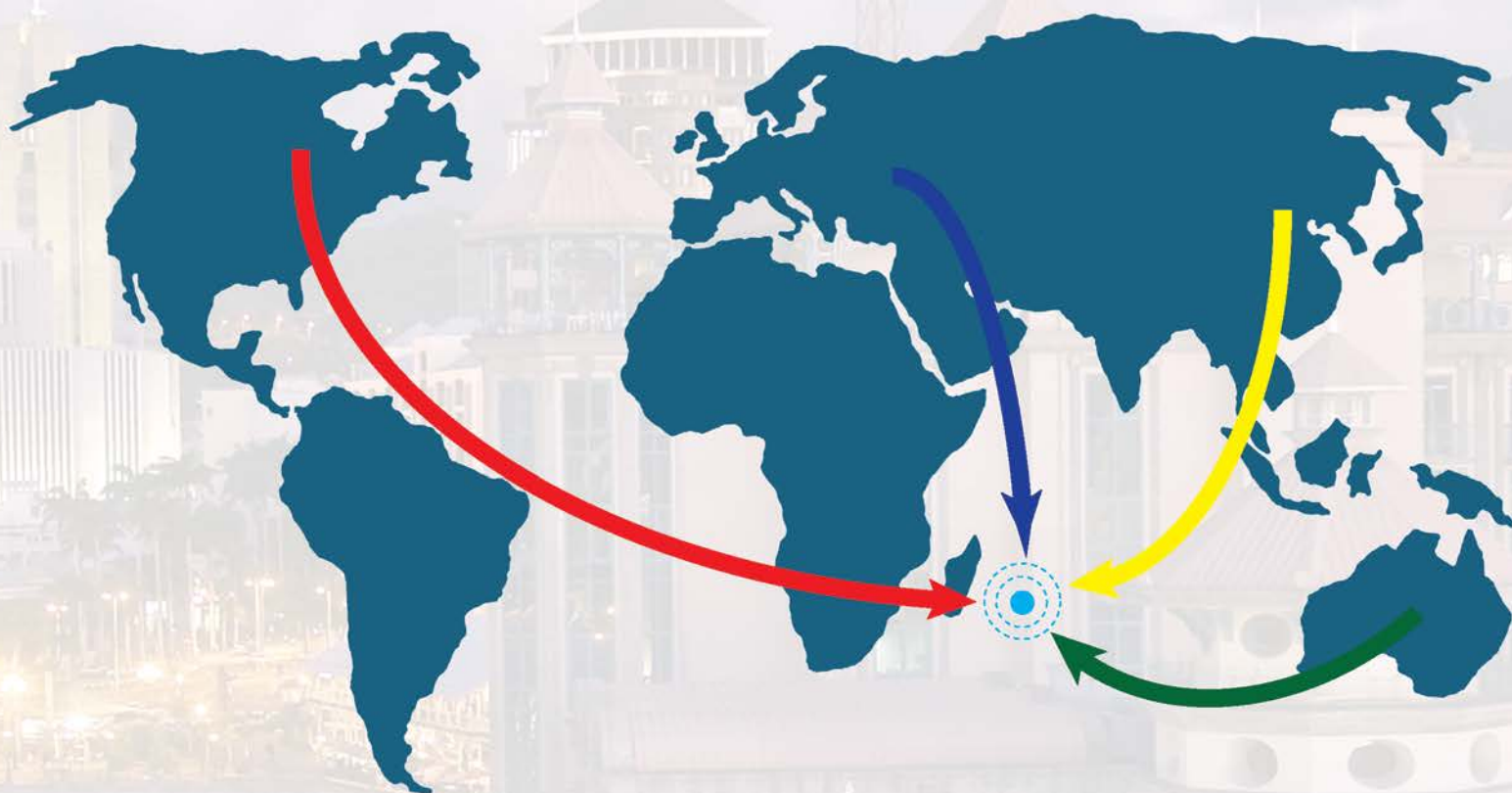


MAURITIAN DIASPORA SCHEME

GUIDELINES



This document has been prepared as a toolkit to guide the Mauritian Diaspora in applying for a Registration Certificate under the Mauritian Diaspora Scheme

January 2016

TABLE OF CONTENTS

Page No

1	THE SCHEME.....	1
2	THE MAURITIAN DIASPORA	1
3	INCENTIVES	2
4	ELIGIBILITY CRITERIA	3
5	HOW TO APPLY	3
6	THE APPLICATION.....	5
6.1	DOCUMENTS NEEDED.....	5
6.2	APPLICATION PROCEDURES UNDER THE MAURITIAN DIASPORA SCHEME	7
6.3	ISSUANCE OF THE REGISTRATION CERTIFICATE.....	7
6.4	CLAIMING OF INCENTIVES	7
7	DEPENDENTS.....	7
8	DEREGISTRATION	8
9	TERMS AND CONDITIONS.....	8
10	CONTACT US	9
	ANNEX 1: CHECKLIST	11
	ANNEX 2: MRA ANNUAL STATEMENT	9

1 The 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.

2 The Mauritian Diaspora

A Mauritian Diaspora is defined as a citizen of Mauritius, a child, or a grand-child of a citizen of Mauritius.

There are two categories of applications that would be considered:

1. Professional: an individual who takes up employment in a company and relocating to Mauritius. He should have a valid contract of employment which would need to be submitted at time of application. A professional who is a majority or sole shareholder in the company employing him will not be eligible under the Scheme.
2. Self Employed: an individual who carries on his own trade, business or profession, registered as such under the 'Individual' category as per the rules and regulations of Registrar of Companies. The activity cannot be carried out through a company - it has to be on an individual basis.

Status of a permanent resident in Mauritius for a period of 10 years, and renewable, will be provided to a non-citizen Member (i.e. having Mauritian parent or grandparents) upon application, in accordance with section 5A of the Immigration Act.

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

- a. his spouse;
- b. his child, stepchild or lawfully adopted child, under the age of 24, or the child of his spouse; and
- c. his wholly dependent next of kin, where he is unmarried, provided that the number of dependents does not exceed 3,

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

A dependent child may be granted a residence permit as a dependent of a Mauritian Diaspora (see section 7 of this guidelines). For the purposes of this Scheme, a dependent child is defined as the child, including the step child or lawfully adopted child under 24 years of age.

3 Incentives

Mauritian Diaspora Members qualified under the Mauritian Diaspora Scheme will be allowed to claim the concessions listed below, only **once**:

- 1) Exemption, for the 10 succeeding income years following Registration, from income taxes for the Member's income derived from within or outside of Mauritius. The Member will also be exempted from the provisions of section 112 of the Income Tax Act.
- 2) Exemption from the payment of excise duty under the Excise Act, up to a maximum of Rs 2 million on a motor car purchased in Mauritius or abroad, provided that the member has not claimed excise duty concession under the Returning Citizen Scheme as per Item 3 of Part 1A of the First Schedule of the Excise Act.

Any 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.

The 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.

The 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 the payment of customs duty under the Customs Act and Customs Tariff Act and value added tax under the Value Added Tax Act on household and personal effects, provided that –
 - (a) the household and personal effects have been purchased abroad and are not intended for sale or transfer;
 - (b) those effects are imported within a period of **6 months** from the date of the Member's return to Mauritius, or within such other period where the Director-General is satisfied that those effects were not imported within a period of 6 months due to unforeseen circumstances;
 - (c) the Member, when he is not accompanying those effects, make a written declaration, on his return to Mauritius, to the Director-General of the Mauritius Revenue Authority, of his intended importation, giving full particulars of the effects to be imported; and

- (d) the Member has not been granted an exemption under item E9 of Part II of the First Schedule to the Customs Tariff Act.

No letter of exemption from the authorities is required before the household and personal effects are shipped.

- 4) Exemption from the payment of registration duty under the Registration Duty Act on the first purchase of a residential property under the Smart City Scheme or the Property Development Scheme.
- 5) Successful applicants who do not hold a Mauritian Citizenship would be eligible for a Permanent Residence Permit (PRP).

4 Eligibility Criteria

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 How to apply

Mauritian Diaspora members should submit their applications and relevant supporting documents for a Registration Certificate to the Board of Investment through the Diaspora online portal - www.diaspora.mu.

The members may apply under any of the following two categories:

- Professional

Under this category, the member should have secured a job in a company and be based in Mauritius, and should submit his contract of employment at the time of his application.

A member cannot take up an employment in a company where he is the sole or majority shareholder.

- Self-Employed

Under this category, the member proposes to conduct a business under the Individual category of the Business Registration Act 2002.

The member may employ any number of employees for the proper running of his business.

The points-based system for the two categories are as follows:

i. General Selection Criteria:

	Weightage
(i) Qualifications	20
Doctorate/ Post- Doctorate	20
Master's Degree/ Full membership with a professional body	15
Bachelor's Degree	10
Diploma/Vocational certificate	5
(ii) Number of Years Working Abroad (supported by testimonials)	40
More than 15 years	40
Between 10 and 15 years	30
Between 5 and 10 years	20
Less than 5 years	5
(iii) Skills	35
Know-how in a specific sector	35
Know-how in a general area	10
(iv) Recognitions & Awards	10
(v) Motivation to serve the country	10
Total	115

ii. Specific requirements by category:

Professional		Self Employed	
	Weightage		Weightage
Expected Salary (MUR) – Per employment contract		Expected Business Income - MUR	
> 200 000	20	> 2 M	20
150 000 – 200 000	15	1.5 – 2.0 M	15
100 000 – 150 000	10	1.0 – 1.5 M	10
< 100 000	5	< 1.0 M	5
Enhancing Skills of Local Staff	20	Expected Initial Investment (Businesses)	
		> 1.0 M	20
		0.5-1 M	10
		< 0.5 M	5

The pass mark for both categories would be 60 percent (93 points).

6 The Application

6.1 Documents Needed

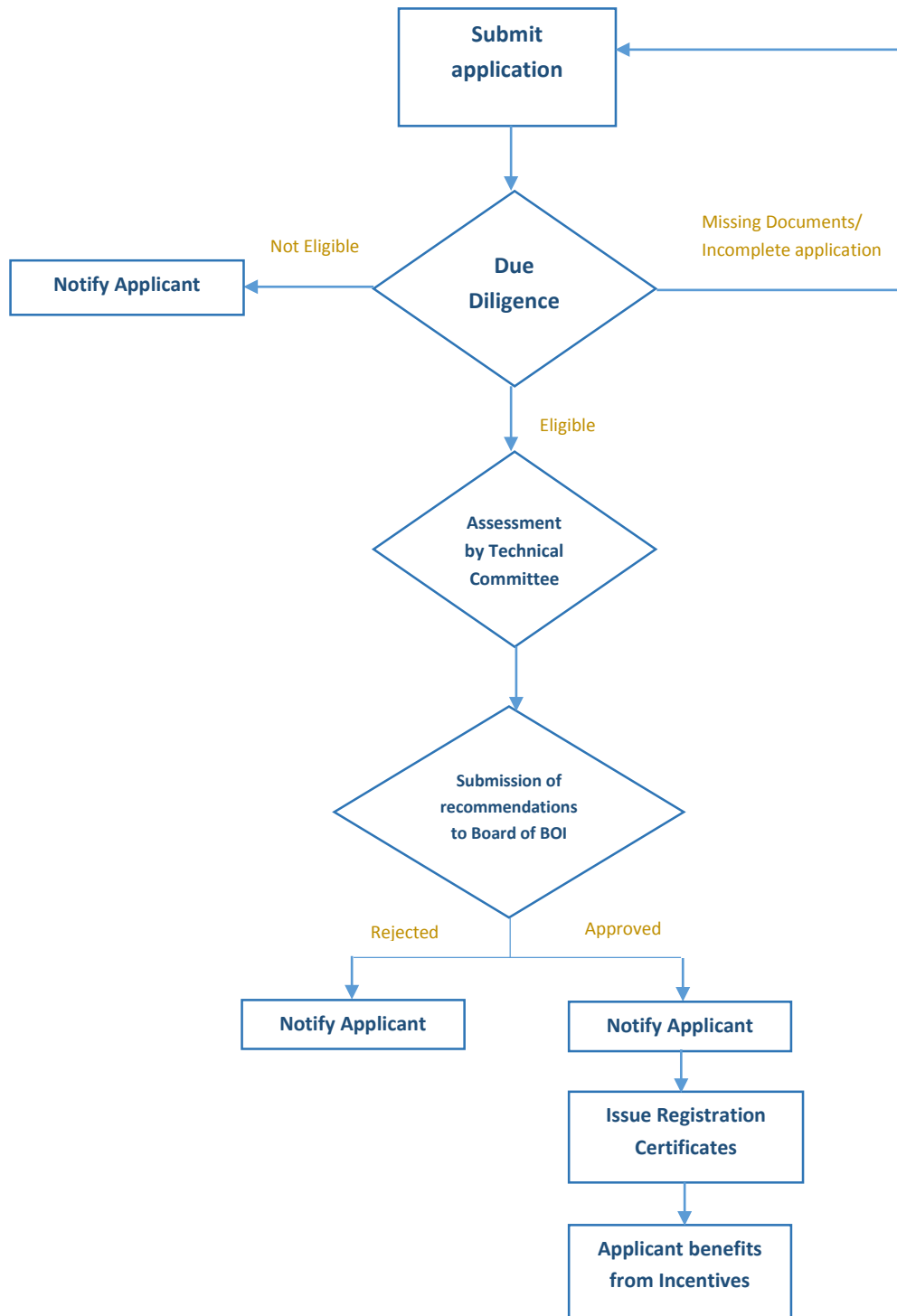
The Mauritian Diaspora member should submit an electronic version of the following documents at the time of his application on the online portal, and should present the original documents, should his application be approved under the Scheme, to the Board of Investment to obtain the Registration Certificate:

- Application form;
- Passport;
- Birth certificate of applicant, parents and grandparents, as applicable;
- Marriage certificate (if applicable);
- Curriculum Vitae
- At least 2 reference letters from past employers ;
- Certificate of Character (5 years); and
- Contract of Employment – for Professional Category
- Business Plan and Source of Funds – for Self-Employed category

Notes:

- 1. 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 for the past five years. In the event that the applicant has resided in more than one country in the past 5 years preceding his application, he is required to submit a Certificate of Character from all the countries.**
- 2. Source of Funds: a document from a bank which attests that the applicant has sufficient funds to conduct his proposed business.**

Application Process



6.2 Application procedures under the Mauritian Diaspora Scheme

- 1) Complete and submit the Application form and supporting documents as per the Checklist (at Annex 1) through the electronic platform on the website.
- 2) 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.
- 3) The Board of Investment will, within 30 days of the date of receipt of the completed application, carry out a due diligence on the applicant, in consultation with relevant stakeholders.
- 4) The application will be determined by the Mauritian Diaspora Technical Committee and submitted to the Board of the Board of Investment for approval.

6.3 Issuance of the Registration Certificate

Once an application has been approved, the Board of Investment 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 Board of Investment to obtain the Registration Certificate.

6.4 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.

7 Dependents

Dependents, defined as spouse, common law partner and children (including step children or lawfully adopted children and children of his spouse, under 24 years of age) of the Registration Certificate holder, shall have the status of permanent resident. A maximum of 3 dependents is allowed per Diaspora Member.

i) **In case of a Mauritian Diaspora holding a Mauritian Passport**

The spouse (who is not a Mauritian Citizen) is eligible for a Permanent Residence Permit as spouse of a Mauritian Citizen.

The Children (who are not Mauritian Citizens) are eligible for a Permanent Residence Permit as dependent.

ii) In case of a Mauritian Diaspora not holding a Mauritian Passport

The spouse (who is not a Mauritian Citizen) is eligible for a Permanent Residence Permit as spouse of a Mauritian Citizen.

The Children (who are not Mauritian Citizens) are eligible for a Permanent Residence Permit as dependent.

The spouse (not qualified as a Mauritian Citizen) of a Diaspora Member under the Scheme shall be entitled to a work or occupation permit for a period of 3 years, upon an application being made under the Non-Citizens (Employment Restriction) Act.

8 Deregistration

Where a Mauritian Diaspora no longer satisfies the requirements of the Scheme, the Managing Director of the Board of Investment may deregister the person from the Scheme.

In case a Member is deregistered within a period of four years after being granted a Certificate, his tax exemption and residency permits would lapse with immediate effect. The Member would also have to pay for the proportionate duty for the exemption granted in respect of the motor car and personal belongings.

9 Terms and Conditions

- 1) The Managing Director of the Board of Investment reserves the right to reject and / or revoke any application, including successful ones, if the information contained therein is found to be incorrect or false or if there were information that were knowingly withheld from the Board of Investment at the time of the application.
- 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 as per Annex 2 (or subsequently modified) of this guidelines.

10 Contact us

Board of Investment – Mauritian Diaspora Unit

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

Residence Permit Section

Prime Minister's Office (Home Affairs Division)

4th Floor, New Government Centre, Port Louis
Port-Louis
Tel: +230 201 1244
Fax: +230 201 1082
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 Board of investment in case of uncertainty or ambiguity encountered in reading this manual. The Board of Investment shall, in no circumstances whatsoever, be held liable to any person arising from use of information contained herein.

Annex 1: Checklist

Application for a Registration Certificate under the Mauritian Diaspora Scheme

PROFESSIONALS	Document Submitted
Application Form	<input type="checkbox"/>
Copy of Passport	<input type="checkbox"/>
Birth Certificate of applicant, parents and grandparents, as applicable	<input type="checkbox"/>
Marriage Certificate (if applicable)	<input type="checkbox"/>
Curriculum Vitae	<input type="checkbox"/>
At least 2 reference letters from past employers	<input type="checkbox"/>
Certificate of Good Character (5 years)	<input type="checkbox"/>
Contract of employment	<input type="checkbox"/>

SELF-EMPLOYED	Document Submitted
Application Form	<input type="checkbox"/>
Copy of Passport	<input type="checkbox"/>
Birth Certificate of applicant, parents and grandparents, as applicable	<input type="checkbox"/>
Marriage Certificate (if applicable)	<input type="checkbox"/>
Curriculum Vitae	<input type="checkbox"/>
Certificate of Good Character (5 years)	<input type="checkbox"/>
Business plan and source of funds	<input type="checkbox"/>

Annex 2: MRA Annual Statement



ANNUAL STATEMENT

[Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015]

Year of assessment 2016-2017

(Income for the Year 1 July 2015 to 30 June 2016)

Tax Account Number (TAN)				
SURNAME:				
OTHER NAMES:				
Residential Address:				
Street:				
Locality:				
Village / Town				
THE STATEMENT SHOULD REACH MRA AT LATEST ON 30 SEPTEMBER 2016				
1	PERSONAL DETAILS			
1.1	National Identity Card Number/Passport Number			
1.2	Phone no.	Fixed	Mobile	
1.3	Email address			
2	INCOME DERIVED FROM MAURITIUS			Rs
2.1	Emoluments			.....
2.2	Trade, Business, Profession			.....
2.3	Rent			.....
2.4	Other income			.....
2.5	Total Income derived from Mauritius			.....
3	INCOME DERIVED FROM OUTSIDE MAURITIUS		Amount Derived Rs	Amount Remitted in Mauritius Rs
3.1	Dividend		.....	.....
3.2	Rent		.....	.....
3.3	Interest		.....	.....
3.4	Other income		.....	.....
3.5	Total Income derived from outside Mauritius		.....	.....
4	DECLARATION			
	<p>I</p> <p style="text-align: center;"><i>(full name of signatory in BLOCK LETTERS)</i></p> <p>do hereby declare to the best of my knowledge and belief that the income and other particulars in this statement are true, correct and complete.</p>			
	Signature		Date	