

Work and Live in Mauritius From a Foreigner's Perspective

For the past decade, Mauritius has been attracting a lot of foreigners to work and live in the country. Many chose Mauritius as a good country for doing investments; many come for working as professionals and interestingly, Mauritius has become a place of paradise for many retired foreigners who have chosen the country as "the place" to retire "in peace".

Why Mauritius?

From an investor and a professional perspective, Mauritius has been one of the countries which have significantly grown very fast in sub-Saharan Africa and it is said to be one of the most open and financially sound economies in this region. Its main aim is to become "the gateway" to Africa through its growing international business sector.

Mauritius gives so much comfort and attraction to foreign investors and professionals due to its long-standing political stability and its socio-economic stability, both the result of good governance. The country has a very structured legal and regulatory framework which is in line with international norms. It is recognized as being an excellent place for doing business. It has been very committed in adopting international best business practices. It is important to highlight that the country has a skilled workforce.

For the professional, amongst many others, there are opportunities for accountants, finance and marketing professionals, architects, investment bankers and risk managers, business consultants, IT and multi-media professionals.

From an individual or retiring foreigner's perspective, be it someone who wishes to retire or simply live

in the country, Mauritius is a safe, hospitable and pleasant place to live. Law and order prevails in Mauritius. The cost of living is affordable. There are medical services of world-class standard. There are so many accommodation facilities, mainly many luxurious villas, apartments and beachfront residences.

What makes Mauritius an attractive place for many foreigners is that all around the island, there are so many mountains, forests, waterfalls, sandy beaches, great lagoons and coral reefs. Also, moving around the country is easy as there is a well developed and modern road infrastructure all over the island and public and private transport are very common and easily available.

Entering Mauritius for Business

There are several ways in which a foreigner can enter and re-enter the country with relative ease, as follows:

1. Tourist Visa- this can be converted into a business visa if the non-citizen intends to apply for an Occupation Permit. In this respect, the visa section of the Passport and Immigration Office of Mauritius needs to be contacted. A tourist visa may be issued up to 180 days per calendar year.
2. Business visa. A business visa may be issued for up to 90 days per calendar year;
3. Residence permit;
4. Occupation permit; or
5. Work permit.

For countries like commonwealth countries and European Union countries, their nationals do not require a visa prior to travelling to Mauritius. However, they must have:

1. A passport with a minimum validity of 6 months;
2. A valid return ticket; and
3. Sufficient Funds to meet the costs of stay in Mauritius

Work And Live In Mauritius

Foreigners who wish to settle in the country should first of all obtain a residence permit. There are two types of residence permits, namely:

1. Occupation Permit; and
2. Residence Permit granted to non-citizen retirees.

Non-nationals are also allowed to acquire residential property under special schemes known as the Integrated Resort Scheme (IRS) and the Real Estate Scheme (RES). Properties under the IRS are offered for sale at a minimum legal price of USD 500,000 and the acquirer of an IRS property is automatically granted a residence permit.

In contrast to an IRS, a residential property bought within a RES development does not have to comply with any minimum price. However, acquiring a property under the RES does not confer permanent residency. Acquirers of a residence under the RES can apply for residency under the criteria of Occupation Permit or Residence Permit granted to non-citizen retirees.

Occupation Permit

An occupation permit allows a non-citizen/non-national to live and work in Mauritius. It consists of both a work and residence permit.

Such an application is made through the Board of Investment ("BOI") to the Passport and Immigration Office. In order to apply, the applicant must register

with the BOI and this is done at the same time when his application is being submitted. During the submission of the application, it is imperative that the applicant be physically present and come in person for the registration and submission of the applications with the BOI. So, to be able to enter Mauritius, a business visa might be required. It takes around 3-5 days to process and obtain a permit.

One interesting aspect of an occupation permit is that it enables also the dependents of an occupation permit holder to apply for a residence permit. Dependents are spouse and children. Children include step children or lawfully adopted children under 24 years old. However, for the dependents to be able to work in Mauritius, they have to apply either for a work or occupation permit as the case may be. Unmarried partners are eligible for an application as dependent for a six months residence permit only which is renewable thereafter.

The occupation permit holder needs to have his occupation permit first before his dependents can apply. This is something which has attracted many occupation permit applications as it allows the applicant to settle in Mauritius with his family.

An occupation permit is normally granted into 3 categories only, namely:

1. Investor;
2. Professional; and
3. Self-employed.

It is important to note that an Occupation permit is not transferable in respect of business activities it has been registered for. In the case of a Professional, he is not allowed to change employer.

Each one of the above 3 categories have their own conditions to be satisfied in order to ascertain the eligibility of the applicant.

The conditions are as outlined as follows:

1. Investor

An investor is defined as a shareholder and director of a company incorporated in Mauritius. For a foreigner to apply for an occupation permit as an investor, his proposed business activity should generate a turnover exceeding MUR 4 million annually with an initial investment of USD 100,000 or its equivalent (in freely convertible foreign currency). If there is more than one investor in the same company applying for the permit, the turnover criteria should apply in respect of each applicant respectively, i.e. then turnover should be as follows: the number of investor X by the MUR 4 million.

Upon successful application of an occupation permit as an investor, the latter is eligible to purchase only one apartment, in a building of at least 2 floors above ground, for his personal residence.

For an investor who has invested a minimum of USD 500,000 in a qualifying business activity as from the 01st January 2013, he will obtain a Permanent Residence Permit, valid for ten years. This will give him the right to acquire an apartment in a building of at least 2 floors above ground, for his personal residence.

The investor has to ensure that before he starts his business activity, the requisite permits and licenses are obtained with the Mauritius authorities and he has a duty to comply with conditions of regulated activities in Mauritius. Also, for his residential or business address, P.O Box is not acceptable.

2. Professional

These are designed for applicants who are willing to settle in Mauritius and work as professionals. As defined in the Immigration Act, a professional is an expatriate employed by a company incorporated in Mauritius to deliver professional services. To be eligible for such an application, his basic salary should exceed MUR 45,000 monthly. If the professional is in

the ICT Sector, then his basic salary is relaxed and it should exceed MUR 30,000 monthly. In addition to the above, the applicant should show proof of the requisite Academic qualifications in his respective fields

For someone who has been granted an Occupation Permit as a Professional, and if he is earning more than USD 3,000 per month, then he is eligible to purchase only one apartment in a building of at least 2 floors above ground, for his personal residence. In respect of acquisition of the property, he then has to make an application with the BOI.

A professional is also allowed to apply for a short-term occupation permit which will authorize him to work and live in Mauritius for a period not exceeding 9 months. However this permit can be renewed once for a period not exceeding 3 months.

3. Self-employed

This is specifically designed for non-nationals who settle in Mauritius as self-employed. A self-employed is defined as a non-citizen engaged in a professional activity registered with the Registrar of Businesses of Mauritius. He usually will operate as a one-person business and will work exclusively for his own account. To be eligible for such an application, the income from the business activity of the self-employed should exceed MUR 600,000 annually with an initial investment of at least USD 35,000 or its equivalent (in freely convertible foreign currency).

The self-employed has to ensure that before he starts his business activity, the requisite permits and licenses are obtained with the Mauritius authorities and he has a duty to comply with conditions of regulated activities in Mauritius. Also, for his residential or business address, P.O box is not acceptable.

Residence Permit granted to non-citizen retirees

Interestingly, Mauritius has attracted a lot of interest from retirees to settle in Mauritius. To cater for that increase in interest, a special residence permit for retired non-citizens has been designed. It is a permit which allows an eligible person to reside in Mauritius for three years. A Retired Non-Citizen is defined as a person who is not a citizen of Mauritius and is aged 50 years or above.

To be eligible, the applicant must undertake to transfer to his local bank account in Mauritius at least USD 40,000 annually, or its equivalent in any convertible foreign currency so as to meet his own living expenses in the country. He must also make an initial transfer of USD 40,000 when first settling in Mauritius. Once the applicant has acquired his residence permit for retired non-citizen, his dependents (as defined above for occupation permit) are eligible to apply for a residence permit as his dependents.

The conditions for a residence permit for retired non-citizens are quite rigid. The holder of such a permit along with his dependents, are not allowed to work in Mauritius. They cannot be a majority shareholder in a company incorporated in Mauritius nor can they act as directors. Except where their residence permit is cancelled, they are not allowed to remit to their country of origin or any other country the funds transferred into Mauritius or any balance thereof. They are required to submit annually a statement from their local bank on the transfer of funds from abroad to their local account, together with a certificate to the effect that no money has been remitted overseas from the said account.

Permanent Residence Permit

Permanent Residence Permit allows an eligible non-citizen to work/ live in Mauritius for a period of 10 years, renewable thereafter. It exempts the holder from visa requirement when entering Mauritius. Such an application is made to the Prime Minister's Office (Home Affairs Division) of Mauritius. A complete application is determined by the Prime

Minister's Office within two months of its date of submission.

The following categories of persons are eligible for Permanent Residence Permits:

1. An investor having held an Occupation Permit for three years immediately preceding the date of application for Permanent Residence Permit and whose company's turnover exceeded MUR 15 million every year during each of these three years in respect of each shareholder of the company.
2. A self-employed having held an Occupation Permit for three years immediately preceding the date of application for Permanent Residence Permit and whose income exceeded MUR 3 million every year during each of these three years.
3. A professional having held an Occupation or a Work Permit for three years immediately preceding the date of application for Permanent Residence Permit, and who has drawn a basic monthly salary of at least MUR 150,000 during the entire three year period.
4. A retired non-citizen having held a Residence Permit for three years and who has transferred to Mauritius 40,000 USD or its equivalent in convertible currency annually during each of these three years.

A holder of a permanent residence permit, except for a retired non-citizen, is allowed to take up employment without any work or occupation permit.

Permanent residence permit is granted for accompanying spouse and dependents of the applicant. However, only married spouse and dependent children under 18 years, are eligible. Children over 18 may obtain a residence permit only if they are enrolled and following a full time education in Mauritius. In case a dependent child intends to take up employment in Mauritius, he should apply and obtain a work permit or an

Occupation Permit. Common law partners are not eligible but will obtain a residence permit renewable on a yearly basis. In case of Retired non-citizen, the beneficiary of the Permanent Residence Permit should submit each year to the Prime Minister's

Office documentary from his bank of the transfer from abroad to Mauritius of an amount of money not less than USD 40,000 or its equivalent in convertible currency documentary evidence.



About the Author

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