



Board of Investment
Mauritius

INDICATIVE COST OF DOING
BUSINESS

Start-UP costs

Incorporation of Company

All companies are registered in Mauritius under the Companies Act 2001. The costs of incorporating a company are as follows:

Incorporation of a domestic limited partnership	Rs 3,000
Incorporation of a foreign limited partnership	Rs 9,000
Incorporation of a limited partnership (Category 1 Global Business Company)	Rs 3,000

(Source: Companies Division, April 2013)

Registration of Businesses

There is a registration fee to be paid only by those who register as 'individuals' and have not incorporated a company, commercial partnership or 'société'.

not more than 10 persons	125	Rs 125
between 11 and 50 persons	250	Rs 250
between 51 and 100 persons	600	Rs 600
above 100 persons		1,500

(Source: Companies Division, April 2013)

Trade Fee

Every individual carrying a business is required to pay a fee to the local authority (municipal or district council) where it is located, within 15 days of start-up.

The trade fee will depend on the registered business activity. Refer to the link to [the Applicable trade fees](#).

Occupation Permit costs

The Occupation Permit represents a combined Work and Residence permit which allows a non-citizen to work in Mauritius.

Categories	Investor	Professional	Self-Employed
Cost The payment must be made by a bank cheque drawn to the order of the Government of Mauritius.	Rs 20,000 (validity of permit 3 years)	Professional with: contract of 3-9 month (short term permit) – Rs 10,000 10 months to 2 years – Rs 15,000 Contract of more than 2 years to a maximum of 3 years – Rs 20,000	Rs 20,000 (validity of permit 3 years)

(Source: Board of Investment, April 2013)

Recurrent costs

Cost of property

The cost for the construction of a standard building in Mauritius would vary on the region but the average would be in between Rs 20,000 to Rs 25,000 per sq metre.

Property Registration

The fees for registration of a property amount to 5% of the property value.

Rental Costs

The rental cost for building or land space for business use are as follows:

Type of building/land	Cost
Office Buildings	1 – 1.5 per ft ² per month
Industrial land	Rs 200,000 – Rs 250,000 per Acre per annum
Factory space	Rs 4 – Rs 12 per ft ² per month (depending on floor levels)

(Source: Industry estimates, 2013)

Labour cost

An indicative salary grid for production, administrative and support staff is as follows:

Level	Average Monthly Salary*
Unskilled worker	4,500 – 6,000
Entry level Graduate	12,000 – 14,000
Technical level	16,000 – 25,000
Engineers	25,000 – 30,000
Manager	30,000 – 40,000
Higher management	40,000+

* excludes any social charges

(Source: Estimates, 2013)

Human Resource Charges

Over and above the monthly gross salary, employers are required to contribute to the National Pension Scheme, the National Savings Fund and a Training levy aggregating to 10%. The applicable rates are as follows:

Contributions and social charges	Rates
National Pension scheme	Employer: 6% Employee: 3%
National Savings Fund	2.5%
Training levy	1.5%
Contribution to CSR	2% on Book profits

(Source: Ministry of Social Security, Mauritius Revenue Authority)

Other charges include:

- i. Payment of end of year bonus
- ii. Payment of maternity leave
- iii. Refund of bus fare

Utilities

Water

Responsibility for water supplies in Mauritius falls under the purview of the Central Water Authority (CWA). The costs of water consumption are as follows:

TYPES OF SUPPLY	TARIFF NO.	MINIMUM CHARGE	Every Additional m3
Business Consumers	14	1122.00	34.00
Commercial Consumers	18	391.00	23.00
Industrial Consumers	16	450.00	18.00
Agricultural Consumers (Vegetable, Flower, Fruit trees or other crops Growers & Livestock or Poultry Producers)	17	220.00	11.00
Aquaculture Consumers	81	Nil	Rs. 1.00
Unchlorinated Water	91	Nil	Rs. 10.00

(Source: Central Water Authority, April 2013)

Waste water rates

The rate applicable for disposing waste water at waste water disposal station is Rs 25 per cubic metre.

Electricity

The Central Electricity Board (CEB) is the sole authorized distributor of electricity in Mauritius. The commercial and industrial tariffs for electricity consumption vary depending on capacity and time of connection.

Commercial tariffs

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
215	Rs. 10.01	-	Rs. 196.00 per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of Rs 196.00 per month
217	Rs. 6.14	Rs. 186.00 per kVA of Maximum Demand, subject to a min. of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account
225	Rs. 5.83	Rs. 186.00 per kVA of Maximum Demand, subject to a min. of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
245	Rs. 6.04	-	Rs. 125.00 per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of Rs 125.00 per month
250	Rs. 3.50	Rs. 160.00 per kVA of Maximum Demand, subject to a min. of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account

(Source: Central Electricity Board, April 2013)

Industrial tariffs

Tariff	Running Charge per kWh	Demand Charge per kVA	Minimum Charge
313	Rs. 3.12	Rs. 144.00 per kVA of Maximum Demand, subject to a min. of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account
315	Rs. 5.40	-	Rs. 113.00 per month or part thereof per kW or fraction thereof of total connected load, subject to a minimum of Rs 113.00 per month
323	Rs. 2.97	Rs. 136.00 per kVA of Maximum Demand, subject to a min. of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account
340	Rs. 4.04 (Day Rate) Rs. 3.19 (Night Rate)	Rs. 150.00 per kVA of Maximum Demand, subject to a min. of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account
350	Rs. 3.83 (Day Rate) Rs. 3.08 (Night Rate)	Rs. 150.00 per kVA of Maximum Demand, subject to a min. of 20 kVA	A sum equal to the highest Demand Charge paid in any one of the preceding 6 months of account

(Source: Central Electricity Board, April 2013)

Telecommunication costs

There are several Internet Service Providers in Mauritius. The following is an indication of the monthly rental charge per type of connection offered by the main telecom company in Mauritius.

Type of connection	Rate (Monthly)
ADSL 1 M	Rs 2,400
ADSL 2 M	Rs 4,900
ADSL 4 M	Rs 8,000
IPVPN 2 Mbps	USD 2,640
IPLC 2 Mbps*	USD 2,975

(Source: Mauritius Telecom, April 2013)

Telecommunication costs may differ depending on the operator.

Financial charges

There are various sources of finance for companies setting up operations in Mauritius, namely commercial banks, leasing companies and other financial institutions. The rates of interest charged by commercial banks depend on the Prime Lending Rate (PLR), which in turn depends on the Repo Rate, currently set at 4.65% per annum. There is also a slight variation between the PLR of the different commercial banks. The PLR currently varies from 7.00% to 8.3% per annum.

The rate of interest charged for loans and advances from commercial banks may vary depending on the commercial bank's lending policy and the nature of the collateral security offered by the company. Funds may also be borrowed in foreign currencies and the rates charges would be close to the LIBOR rate.

While care has been taken in developing these findings, the results are necessarily of a general nature and should not be interpreted as a definitive. The Board of Investment shall not be liable to any person from the use of information.

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