

Work, Live or Retire in Mauritius

October 2025

WORK IN MAURITIUS

A. The Occupation Permit

The registration and renewal criteria for Occupation Permits under the different listed categories have been reviewed, as outlined below:

Professionals:

Split into two categories, ProPass (Professional Pass) and Expert Pass, as follows:

- ProPass: Minimum monthly basic salary of MUR 30,000.
- Expert Pass: Minimum monthly basic salary of MUR 250,000.
- Allow to invest in a business without being personally employed or deriving benefits.
- May hold shares as employee of a business without being the majority shareholder.

Young Professionals:

• Require to hold an undergraduate degree in a local institution approved by HEC or a professional certification equivalent to an undergraduate degree or higher from a Mauritian registered institution.

Self-Employed Persons:

- An initial investment of USD 50,000.
- Engages in services sector only.
- Proof of payment through bank statements from country of origin or residence, and written undertaking of transfer of USD 50,000 within 60 days of issuance of occupation permit.
- Require to submit three or more letters of intent including a minimum of two potential clients.
- A minimum business income of MUR 750,000 in Year 1 up to MUR 6 million by Year 5.
- A minimum business income of MUR 1.5 million as from Year 6 in case of renewal.
- Employment of only one administrative staff is allowed.

Note: A member of the Mauritius Diaspora may apply for the scheme under any of the above categories.

Investors:

Split into two categories, as follows:

First category

- An initial Investment of USD 50,000.
- Proof of payment through bank statements from country of origin or residence, and written undertaking of transfer of USD 50,000 within 60 days of issuance of occupation permit.
- A minimum turnover of MUR 1.5 million in Year 1 up to MUR 20 million by Year
 5.
- A minimum annual turnover of MUR 5 million as from Year 6 in case of renewal.

Second category

- An initial Investment of USD 100,000.
- Proof of payment through bank statements from country of origin or residence, and written undertaking of transfer of USD 100,000 within 60 days of issuance of occupation permit.
- A minimum turnover of MUR 1 million in Year 1 up to MUR 15 million by Year 5.
- A minimum annual turnover of MUR 5 million as from Year 6 in case of renewal.

Investors for innovative start-ups:

- Require to submit an innovative project to the EDB or
- Register with an incubator accredited with the Mauritius Research and Innovative Council.
- Renewal of occupation permit is subject to conditions, as may be determined by the CEO.

Validity

The validity period for the above Occupation Permits is for a maximum of 10 years, or as specified in the contract of employment for Professionals, whichever is lesser.

The validity period for Young Professionals is for a maximum of 3 years, or as specified in their contract of employment.

All applications should be made through the National Electronic Licensing System (NELS).

B. The Short-Term Occupation Permit

A Short- Term Occupation Permit may be granted to a non-citizen to work in Mauritius for a maximum period of 9 months, with a one-off extension not exceeding 3 months.

Application should be submitted through the National Electronic Licensing System (NELS).

C. The Family Occupation Permit

- The Family Occupation Permit aims to attract foreigners with contribution of USD 250,000 to COVID-19 Projects Development Fund.
- The Family Occupation Permit is extended to the applicant, his spouse, his dependent child, his parent, his other dependent, or such other person working exclusively for the family unit.
- The Family Occupation Permit authorises the applicant, his spouse, any other
 person of the family to take up employment or any occupation in Mauritius for
 remunerations and for attending to the needs of his family.
- The validity period is 10 years.

D. Premium Travel Visa

Foreign nationals also have the option to come and work remotely from Mauritius for a period of up to 1 year, with an option to renew, by applying for a Premium Travel Visa.

LIVE AND RETIRE IN MAURITIUS

E. The Residence Permit

There are 2 main ways of getting a residence permit in Mauritius:

INVESTMENT IN REAL ESTATE

Start with a minimum investment of USD 375,000 in the property in one of the specific schemes that the Economic Development Board (EDB) permits, such as the Property Development Scheme (PDS) or a Smart City or a Sustainable City Scheme.

Non-citizens are also allowed to acquire apartment in condominium developments on ground +2 or above for a minimum of USD 375,000 or its equivalent in any other convertible foreign currency.

The residence permit is valid for as long as the noncitizen remains the owner of the residential property under the G+2 scheme.

A combined work and residence permit shall be also issued.

RETIREMENT

A retired non-citizen (aged 50 years or more) may reside in Mauritius subject to the following conditions:

- Initial transfer of a minimum of USD 2,000 in Mauritius within 60 days of issuance of residence permit.
- Subsequent annual transfer of USD 24,000 or monthly transfer of USD 2,000.
- Application should be submitted via the National Electronic Licensing System (NELS).
- · Any form of employment is not permitted.

The validity period is 10 years.

WORK, LIVE AND RETIRE IN MAURITIUS

F. The Permanent Residence Permit

The holders of an Occupation Permit for at least 5 years would be eligible to apply for a Permanent Residence Permit for a validity period of 20 years, except for the members of the Mauritius Diaspora Scheme where the validity period is 10 years, provided that the requisite criteria are met.

Eligible persons also include:

- The spouse, a dependent child of not more than 24 years, and any other two dependents of the Occupation Permit holders;
- A member of the Mauritius Diaspora Scheme, his spouse and dependent child of not more than 24 years.

The required criteria for each category of non-citizens are as hereunder:

Investors

A minimum annual turnover of MUR 15 million or an aggregate turnover of MUR 75 million during a period of 5 years preceding the application.

Professionals

A minimum monthly basic salary of MUR 400,000 during a period of 5 years preceding the application.

Self-Employed Persons

A minimum annual business income of MUR 3 million or an aggregate turnover of MUR 15 million during a period of 5 years preceding the application.

Of note, any investor, professional or self-employed may be issued with a permanent residence permit under the category of a retired non-citizen in replacement of their permanent residence permit for the remaining valid period, subject to an annual disposal income of USD 40,000.

Retired Non-Citizens

A retired non-citizen may also apply for a Permanent Residence Permit where he holds a residence permit for at least 5 years.

A minimum transfer of USD 200,000 in instalments or in total is required during a period of 5 years preceding the application.

The validity period is 10 years.

Note: Any Investments may be made in USD or equivalent freely convertible currency.

How can DTOS accompany you in this journey?

We can assist you throughout your relocation process in Mauritius on the following points:

- 1. Tax advisory and planning.
- 2. Application for the Residence Permit on your behalf with the local authorities.
- 3. Structuring your investment to set-up your business or acquire property.
- 4. Structuring of Trusts and Foundations for succession planning.
- 5. Assistance for opening of individual/corporate bank accounts.

CONTACT US





Samiirah Bahemia



Tax Advisory Manager



+230 5250 3531



sbahemia@dtos-mu.com

This document has been prepared by DTOS Ltd for general reference only. While all reasonable care has been taken in its preparation, DTOS Ltd accepts no responsibility for any errors it may contain, whether caused by negligence or otherwise, or any loss, however caused, sustained by any person that relies on it.