

## **TR 194**

### **Facts**

M applied for the Mauritian Diaspora Scheme on 1 May 2017. On 10 August 2017, the Board of Investment issued a Mauritian Diaspora Registration Certificate as a professional to M.

M derives rental income and income from his profession.

### **Point at issue**

Whether the total income derived by M as a member of the Mauritian Diaspora under the Mauritian Diaspora Scheme prescribed under the Investment Promotion Act will be exempt from income tax?

### **Ruling**

On the basis of the facts mentioned above, it is confirmed that by virtue of Item 27 of Sub-Part C of Part II of the Second Schedule to the Income Tax Act as amended by the Finance Act 2017, and the certificate dated 10 August 2017 issued by the then Board of Investment, only the professional income derived by M will be exempt from income tax. The rental income derived by M will not fall within the ambit of the exemption.