

Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015

GN 196/2015

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THE INVESTMENT PROMOTION ACT

**Regulations made by the Minister under sections 12 and 28 of
the Investment Promotion Act**

PART I - PRELIMINARY

1. Short title

These regulations may be cited as the **Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015**.

2. Interpretation

In these regulations —

“Act” means the Investment Promotion Act;

“Committee” means the Mauritian Diaspora Technical Committee set up under regulation 7;

“registration certificate” means a Mauritian Diaspora registration certificate issued under regulation 8;

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

“guidelines” means guidelines issued by the Managing Director under regulation 10;

“member” means a member of the Mauritian Diaspora who is a citizen of Mauritius holding a valid Mauritian passport, a child or grandchild of that citizen, whether the child or grandchild holds a valid Mauritian passport or not;

“professional” means an individual who takes up employment under the Scheme;

“self-employed” means an individual who carries on his own trade, business or profession under the Scheme;

“Scheme” means the Mauritian Diaspora Scheme set up under regulation 3.

PART II - MAURITIAN DIASPORA SCHEME

3. The Scheme

There is set up for the purposes of section 12 of the Act a Mauritian Diaspora Scheme.

4. Object of Scheme

The object of the Scheme shall be to attract members of the Mauritian Diaspora back to Mauritius to participate in the economic development of the country.

5. Eligibility to apply for registration under the Scheme

(1) Any member of the Mauritian Diaspora who, before 24 March 2015, has been living and working outside Mauritius and has the necessary skills, talent and experience and who is willing to return and serve Mauritius shall be eligible to apply for registration under the Scheme.

(2) The Board of Investment shall, for the purpose of determining an application for registration, apply a set of criteria relating to qualifications, skills, talent, expertise, field of specialisation, experience, salary or investment, as the Minister may approve.

6. Application for registration under the Scheme

(1) Any member who intends to be registered under the Scheme shall make an application to the Board of Investment for a registration certificate.

(2) An application made under paragraph (1) shall be —

(a) made in such form and manner as the Managing Director may determine; and

(b) accompanied by such information, particulars and documents as may be specified on the application form or in the guidelines.

(3) On receipt of an application made under paragraph (1), the Managing Director shall ensure that the application is complete and shall, after performing due diligence, refer the application to the Committee which shall examine the application in accordance with regulation 7(4).

PART III - MAURITIAN DIASPORA TECHNICAL COMMITTEE

7. Committee

(1) The Board shall set up a Mauritian Diaspora Technical Committee for the implementation of the Scheme.

(2) The members of the Committee shall, where appropriate, include one or more officers of a public sector agency, or such other persons, suitably qualified or having experience in the subject matter of the application.

(3) The Committee shall —

(a) meet as often as may be necessary and at such time and place as the Chairperson of the Committee may determine;

(b) meet when required to do so by the Board; and

(c) regulate its meetings in such manner as it may determine.

(4) The Committee shall examine an application referred to it under regulation 6(3) and, in the course of the examination —

(a) shall have regard to the eligibility requirements under regulation 5;

(b) may require any public sector agency to furnish such information and particulars as it may determine; and

(c) may consult such relevant person as it may determine.

(5) (a) The Committee shall, after the examination under paragraph (4), submit its report to the Board, together with its observations, comments and recommendations.

(b) The Committee may, in its report, recommend the issue of a registration certificate to a member.

PART IV - MAURITIAN DIASPORA REGISTRATION CERTIFICATE

8. Issue of registration certificate

(1) Where the Board of Investment is satisfied that the applicant —

(a) fulfils the requirements of these regulations; and

(b) qualifies for registration under the Scheme,

the Managing Director shall register the applicant and issue him a registration certificate on such terms and conditions as the Board may determine.

(2) Where a member is registered pursuant to subsection (1), the date of his registration shall be the date on which he is registered.

(3) The registration certificate issued under paragraph (1) shall specify whether the member is qualified as a self-employed or professional under the Scheme.

PART V - INCENTIVES

9. Package of incentives

(1) (a) Subject to subparagraph (aa) and notwithstanding the Income Tax Act, any income derived by a member registered under the Scheme from within or outside Mauritius during the 10 succeeding income years as from the income year in which he returns to serve Mauritius shall be exempt from income tax and section 112 of that Act.

(aa) The exemption in respect of income derived from within Mauritius, referred to in paragraph (a), shall be limited to the specific employment, business, trade, profession or investment for which the member of the Mauritian Diaspora is registered under the Mauritian Diaspora Scheme.

Amended by [\[GN No. 191 of 2017\]](#)

(b) Notwithstanding paragraph (a), every member registered under the Scheme shall, in respect of an income year, submit to the Director-General, not later than 30 September following that income year, a statement, in such form and manner as the Director-General may determine, of his income derived from within and outside Mauritius and where the amount is derived from outside Mauritius, the amount of income remitted therefrom in Mauritius.

(2) Every member registered under the Scheme shall be exempt from the payment of excise duty under the Excise Act of up to a maximum of 2 million rupees on a motor car cleared from a bonded warehouse or imported, provided that the member has not claimed excise duty concession as a returning citizen of Mauritius under item 3 of Part IA of the First Schedule to the

Excise Act.

(3) Every member registered under the Scheme shall be exempt from the payment of customs duty under the Customs Tariff Act and value added tax under the Value Added Tax Act on his household and personal effects provided that —

- (a) those 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 his return to serve Mauritius or any such period where the Director-General is satisfied that those effects were not imported within that period of 6 months due to any reasonable cause or justification; and
- (c) where those effects do not accompany that person, that person has, on the date of his return to serve Mauritius, made a written declaration to the Director-General of their intended importation giving full particulars of the effects to be imported.

(4) (a) No registration duty under the Registration Duty Act shall be payable by a member registered under the Mauritian Diaspora Scheme on a deed witnessing the transfer of a residential property under the Smart City Scheme, or Property Development Scheme, prescribed under the Act, to that member.

(b) Subparagraph (a) shall apply only to the first purchase of a residential property by the member either under the Smart City Scheme, or Property Development Scheme, prescribed under the Act.

(5) (a) Every member who is a non-citizen may, on application being made, be granted the status of permanent resident in accordance with section 5A of the Immigration Act.

(b) Where a member has been granted the status of permanent resident pursuant to subparagraph (a) —

- (i) his spouse;
- (ii) his child, stepchild or lawfully adopted child, under the age of 24, of the member or of a person to whom sub subparagraph (i) applies; and
- (iii) his wholly dependent next of kin of the person, where he is unmarried, provided that the number of dependents does not exceed 3,

shall have the status of permanent resident.

(6) (a) Where a member registered under the Scheme no longer satisfies the requirements of the Scheme, the Managing Director shall deregister the member and notify —

- (i) the Ministry responsible for the subject of immigration; and
- (ii) the Director-General,

that the member has ceased to satisfy the eligibility requirements under regulation 5.

(b) Where a member is deregistered under paragraph (a) —

- (i) the incentives referred to in paragraphs (1) and (5) shall lapse as from the date of his deregistration;
- (ii) the member shall pay the proportionate duty in respect of the exemption granted under paragraphs (2) and (3) where the member is deregistered within a period of 4 years from the date of the exemption granted.

PART VI - MISCELLANEOUS

10. Guidelines

- (1) For the purpose of implementing the Scheme, the Managing Director —
 - (a) may issue such guidelines as may be necessary;
 - (b) may give such directions as may be required to expedite the processing of applications to relevant public sector agencies in accordance with relevant guidelines; and
 - (c) shall ensure that any application made for a permit or authorisation is processed within the statutory time limit set by the public sector agency.

- (2) The guidelines referred to in paragraph (1) shall be —
 - (a) available for consultation at the office of the public sector agency and the Board of Investment; and
 - (b) posted on the website of the Board of Investment.

Made by the Minister on 29 September 2015.