



Budget 2023-2024

Key highlights

05 June 2023

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Tax measures

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Tax measures – Corporate taxes (1/2)

Partial Exemption Regime

- The interest income received by a Mauritian Collective Investment Scheme/Closed End Fund will be entitled to claim 95% partial exemption on such interest income, leading to an effective tax rate of 0.75%.
- The tax exemption of Interest income derived from bonds, debentures or sukuks issued by a foreign entity to fund approved renewable energy projects.

Income tax holiday

- The Mauri-Facilities Management Co. Ltd will benefit from an additional income tax holiday period of 5 years.

3% Reduced Rate of Corporate Tax on Exports of Goods

- Profits received from the sale of aviation fuel to an airline will be deemed as an export of goods and hence liable to tax at a preferential tax rate of 3%.

Solidarity Levy on Telephony Service Providers

- The levy rate of 1.5% has been reduced to 1% on the turnover component.
- The levy of 1% on turnover will still be paid even if an operator has made a loss.

Taxation of Banks

- As from the YOA 2022/2023, banks are no longer eligible to benefit from the incentive tax rate of 5% and are subsequently taxed at the rate of 15% on chargeable income above Rs 1.5 billion.

Special Levy for Bank

- The actual Special Levy rates on banks are set out as follows:

Operating Income	Special Levy Rate
Not more than Rs 1.2b	5.5%
In excess of Rs 1.2b	4.5%

- The rate will be aligned to 5.5% for all banks.

Corporate Social Responsibility (CSR)

- As from FY 2023–2024, Rs 200 million of the MRA's CSR collection will be remitted to the Solidarity Fund on a yearly basis.

Waiver of COVID – 19 Levy

- Waiving off of all outstanding debts as at 20 January 2023 pertaining to the COVID-19 levy including penalties and interest.

Investment Tax Credit

- Manufacturing companies are entitled to 15% investment tax credit over three years (i.e., 45% in total) with respect to expenditure incurred on new plant and machinery.
- The investment window will be extended until financial year 2025-2026.
- Any unused investment tax credit may be carried forward over 10 years.
- Companies involved in the manufacturing of both alcoholic and non-alcoholic beverages will be entitled to claim the investment tax credit on expenditure incurred on new plant and machinery used exclusively to produce non-alcoholic beverages.

Double Deduction of expenditure incurred on market research and Product Development

- Double Deduction of expenditure incurred on market research and Product Development will not be restricted to the African market. This additional tax benefit is limited to companies whose annual turnover does not exceed Rs 500 million.

Double Deduction of Expenditure Incurred on an approved film project

- A tax relief of 200% on expenditure incurred on an approved film project where at least 90% is produced in Mauritius.

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Tax measures – Corporate taxes (2/2)

Protected Cell Company

- The MRA will not recoup outstanding tax from cell of a protected cell company by having recourse to assets of other cells or non-cellular assets of the protected cell company.
- Similarly, each sub-fund or special purpose vehicle of a variable capital firm will be recognised as a separate entity for tax recovery purposes.

Financial Assistance to specified Enterprises – Salary Compensation 2023

- The Income Tax Act will be amended to cater for a monthly financial assistance in relation to the payment of salary compensation 2023 of:
 - Rs 250 or Rs 500 per eligible employee of a Small and Medium Enterprise (SME) including an expatriate employee depending on the enterprise's profitability;
 - Rs 300 per eligible employee of an Export Oriented Enterprise including an expatriate employee; and
 - Rs 500 per eligible employee of a large public bus operator including an expatriate employee.
- The SME and Export Oriented Enterprises will avail of the assistance as from January 2023 to June 2024 including a double payment in December 2023.
- Large public bus operator will benefit from the financial assistance as from January 2023 to December 2023, including a double payment in December 2023.

Tax Arrears Settlement Scheme (TASS)

- The re-introduction of the Tax Arrears Payment Scheme which caters for the full waiver of penalties and interest subject to the tax outstanding under the Income Tax Act, the Value Added Tax Act, and the Gambling Regulatory Authority Act are paid fully by 31 March 2024 and the taxpayer registers under the Scheme by 31 December 2023.

- Taxpayers who have assessments pending before the Assessment Review Committee, the Supreme Court, or the Privy Council's Judicial Committee and who intend to benefit from such scheme will need to withdraw their case before these institutions.

Statement of Financial Transactions

- A virtual asset service provider and an issuer of initial token offerings will be required to report, on a yearly basis, to the MRA a transaction executed by an individual, a société, or succession which exceeds Rs 250,000 or transactions which exceed Rs 2 million in total in a year. The threshold of Rs 500,000 and Rs 4 million will be applicable to a corporate.

Tax Deduction at Source (TDS) – Broadening of Scope

- The Income Tax Act will be amended to include the following in respect of TDS:

Services	Rate of TDS
Payment of fees made by insurance companies to panel beaters and spray painters for repairs of motor vehicles of policy holders	3%
Interior Decorator/Designer	5%

- Tax Deduction at source will not be applicable on fees paid to :
 - a Management Company licensed by the Financial Services Commission (FSC); and
 - an Investment Adviser licenced by the FSC.

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Tax measures – Personal taxes

Progressive tax regime

- The solidarity levy is being abolished, and a progressive tax regime will be introduced for the fiscal year. The new progressive tax regime is illustrated in the table below for the year 2023/2024 -

Annual chargeable income of an individual	New Tax Rates 2023/2024
First Rs 390,000	0%
Between Rs 390,001 and Rs 430,000.	2%
Between Rs 430,001 and Rs 470,000.	4%
Between Rs 470,001 and Rs 530,000.	6%
Between Rs 530,001 and Rs 590,000.	8%
Between Rs 590,001 and Rs 890,000.	10%
Between Rs 890,001 and Rs 1,190,000.	12%
Between Rs 1,190,001 and Rs 1,490,000.	14%
Between Rs 1,490,001 and Rs 1,890,000.	16%
Between Rs 1,890,001 and Rs 2,390,000.	18%
Above Rs 2,390,000.	20%

CSG Income Allowance

- The CSG Income Allowance is maintained at Rs 1,000 to all those earning up to Rs 50,000 per month for the next fiscal year.
- For individuals earning up to Rs 25,000 per month, the allowance is raised to Rs 2,000.

Workers' Rights Act

The following will be introduced:

- encourage more flexible work schedules and help workers balance work and family obligations by allowing part-time employees and also full-time employees, with their consent, to work four days per week.
- introduce the hourly rate concept to harmonize the way wages are calculated, including for overtime.
- require companies to pay insurance policies where required, in favour of workers who must work during periods of extreme weather.
- allow a worker to constitute a bank of annual leave by allowing untaken leaves to be accumulated for him and by requiring that any accumulated leaves that is still owed be reimbursed upon termination of employment.
- create a more active labor market by disallowing the payment of the transition unemployment benefit in cases where an employee has twice rejected an offer of employment that meets his qualifications or profile.
- allow for the payment of the Portable Retirement Gratuity Fund (PRGF) contribution by an employer who has sponsored a worker in a private pension plan for any time during which the worker was not covered by the private pension plan;
- ensure that an employer who has sponsored a worker in a private pension plan does not make any deduction from any gratuity payable when the private pension scheme is not appropriately financed

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Tax measures – Value Added Tax (VAT)

- VAT is no longer applicable on glass-ceramic blocks in dentistry and on medical grade silicone.
- The construction of purpose-built buildings to primary and secondary education are exempt from VAT.
- Procurement of goods (excluding vehicles), consultancy and related works to contractors engaged in construction of social houses under the New Social Living Development Ltd are being exempt from VAT.
- VAT on equipment under medical, surgeries, dental or veterinary fields which are exempt from VAT will henceforth be zero rated.
- Rodrigues Island will benefit of zero-rated VAT on water supply, rental of CWA meters and infrastructural works.
- VAT is no longer applicable on musical instruments.
- Removal of VAT on 15 items such as noodles, toothpaste, toothbrush, baby wipes, baby diapers, baby powder, baby cream, breast pumps, exercise book, pencils, crayons, erasers, walking sticks and incontinence mattress pads.
- Upon registration voluntarily for VAT claim for credit from input tax will be allowed from the date of registration.
- The time period to issue VAT assessment is limited up to 4 years following the period the tax liability arises, unless when there is fraudulent conduct.
- Event organisers will benefit from exemption of VAT payment in respect of accommodation costs for a qualifying event.
- An individual who is constructing a residential buildings, house or apartment under 1,800 m², may claim VAT refund provided the construction value does not exceed Rs 3 million.
- Additional equipment is now eligible for VAT refund for planter and breeder under VAT Refund Scheme.
- Fishermen will henceforth be eligible for VAT refund on specified equipment, provided they are registered with the Ministry of Blue Economy.
- It is mandatory for VAT-registered entity to specify on its VAT invoice the name and address of a person not in business on request of the person.



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Tax measures – Administrative matters

- The Tax Arrears Payment Scheme (TASS) is re-introduced and provides for full waiver of penalties provided they are paid in full by 31 March 2024 and application for waiver submitted on or before by 31 December 2023.
- The MRA will launch a developer's portal to test the Electronic Billing System to ensure connection with MRA server and invoices are in standard e-invoicing format.
- Taxpayers is now entitled to 28 days to contest a decision made by the Registrar General ("RG") following tax assessment.
- The RG may retain the service of a suitable expert for assistance during objection level.
- Appellant lodging representation to the ARC in regard to immovable property cases shall also be required to submit a copy to the RG.
- The MRA may contravene an importer/broker/agent following non-compliance of post-clearance audit control and a penalty not exceeding 50% of the underpaid taxes and interest at the rate of 0.5% per month, as for other cases of underpayment of taxes is applicable.
- An importer, who imports goods on behalf of another person is entitled to tax exemption but fails to submit required documents within 15 days after the clearance of the goods, will be liable to a penalty of Rs 2,000 per day of non-compliance, up to a maximum of Rs 20,000. An aggrieved importer will have a right of appeal.
- The penalty provision for failure to submit a Bill of Entry for the clearance of goods or to make necessary amendments to ensure the accuracy of a manifest within 5 working days after the time an aircraft has landed or a vessel has been berthed will be further deferred until 30 June 2024.

Progressive tax regime

- The MRA will also be allowed to request additional information from a bank if a benefit payable by the MRA has been credited in a wrong account.

Custom Act

- Approved custom officers shall be entitled to use firearms and defensive weapon when working in high-risk areas. Training shall be provided by trained police officers.
- Bill of entry approved at customs' level will now include the taxation rate applicable on any locally produced or imported goods.
- The rate of interest that will be applicable at the time of effecting a refund of taxes under the Customs Act or the Excise Act will be the Key Rate.
- Parcels and trade samples imported/exported by post/courier, which are not intended for sale, do not require a Bill of Entry for clearance. Legal provision will be made in the provision form.

Excise Act

- Provision will be made to allow bottlers of water and sugary product manufacturers to submit a consolidated bill of entry for excisable goods.
- Provision will be made for the stock-count exercise for sugary products in a factory to be carried out over such period as the MRA may determine.
- Goods re-imported after repairs will be exempted from excise duty provided they are re-imported within a period of 2 years. However, there will be no excise duty exemption on the value of the repairs.

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Tax measures – Other taxes (1/2)

Home Ownership Scheme

- Extended for one year for property acquired during the FY 2023-2024.
- Refund of 5% up to a maximum of Rs 500,000 on the cost of acquiring a house/apartment or residential land for construction.
- If acquired under 'Vente en l'Etat Future d'Achevement' (VEFA), the refund will apply in respect of purchase consideration under VEFA agreement up to 30 June 2025.
- With effect from 1 July 2023, the payment under the scheme will not exceed Rs500,000.

Exemption from Payment of Registration Duty

- No registration duty or fees will be payable if the beneficiary documents shall be signed by the Financial Intelligence Unit.

Excise duty – tobacco products

Product	Increase in Price (Rs)
Cigars (per kg)	2,137
Cigarillos (per thousand)	1,248
Cigarettes (per thousand)	619

Excise Licences Fees for Wholesale/Retail Sale of Alcoholic Products

Type of supplier	Increase in Price (Rs)
Wholesale dealer	12,000
Retailer	100%

Excise duty – alcoholic products

Product	Increase in Price (Rs)
Beer – up to 9 degrees	4.80
Beer – above 9 degrees	6.65
Spirit cooler (per litre)	6.25
Fruit wine (per litre)	3.90
Made wine (per litre)	8.35
Wine of grapes (per litre)	13.40
In bulk for bottling purposes In bottle	23.50
Champagne (per litre)	111.80
Rum (per litre)	65.85
Cane spirits (per litre)	65.85
Whisky (per litre)	127.15
In bulk for bottling purposes In bottle	203.30
Liqueur (per litre)	44.75

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Tax measures – Other taxes (2/2)

Excise/Customs Duty Rebate Scheme – Motor Vehicles

Cylinder Capacity	Rebates
Less than 1,000 cc	55%
More than 1,000 cc	45%

Negative Excise Duty Scheme

- Individual acquiring electric vehicle – 10% of purchase price up to a maximum of Rs 200,000
- Company buying an electric vehicle up to 180 kilowatt - 10% of purchase price up to a maximum of Rs 200,000

Local recycling of waste PET bottles into reusable goods

- Increase by Rs 15 per kg

Passenger Fee with effect 1 January 2024

Passengers	Passengers whose Journey originally starts from Reunion, Madagascar, Seychelles, or Comoros \$	Other Passengers \$
Children aged 2 and above but below 12 years	13	30
Children aged 2 and above but below 12 years	26	60

Advertising Structure Fee

- The fee will be reduced by 50% with effect from 1 January 2024.

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Other measures

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Other measures – Businesses (1/3)

Companies Act/Businesses

- Service address of a Company must be in Mauritius.
- Death or resignation of a director should be notified to the Registrar of Companies within 1 month.
- Annual Report to be provided to shareholders at least 21 days before annual meeting.
- Electronic submission of annual report and financial statements to the Registrar of Companies.
- Shareholders Meeting and voting rights as approved by the Registrar of Companies.
- Creation of a unique identification number, be it for company, business registration, VAT, tax or employee number

AML/CFT

- The Government will also ramp up efforts to stay in the game with a National Risk Assessment, amendments to existing legislation and independent assessment of the system in view of ESAAMLG.
- The following categories of companies will not fall under the scope of Financial Intelligence and Anti-Money Laundering Act (FIAMLA): Fintech Service Provider, Reinsurance Companies and Brokers, Travel Insurance, Health Insurance, Actuarial Services, Credit rating agency, Insurance salesperson.

Freeport Act

- Refining and minting of precious metals will form part of new freeport activities.

Insurance Act

- The Act will be amended to enable the Insurance Industry Compensation Fund to provide for appropriate non-pecuniary assistance to victims of hit and run road accidents.

Financial Services Act

- The following amendments will be carried out in the Financial Services Act:

- FSC to enter arrangements to Foreign Supervisory Institution if satisfy confidentiality requirements.
- Licensees will be obliged to submit independent compliance reports to the FSC.
- Breach of AML/CFT legislation will be referred to Enforcement Committee.
- Remove Chief Executive as member of Settlement Committee to avoid possibility of conflict.
- Enhance role of management companies to ensure compliance of their clients with relevant laws.
- Certificate of Good Standing is also applicable to Authorised Companies.
- Licensees to provide for electronic filing.
- Recovery of annual fees and late charges due to FSC not to be time barred.
- Empower FSC to make Rules on obligations and responsibilities of Management Licence holders.

Securities Act

- The Act will be amended to improve the attractiveness of Mauritius as a Fund domicile by allowing Funds to invest in loans or similar debt instruments.

Human Resource Development Act

- The Act will be amended to improve the contribution rate of levy remitted to the WPF (Workers Programme Fund) will be aligned to that of the National Training Fund (NTF) for an initial period of 2 years with effect from 1 July 2023. Therefore, levy remitted shall be as follows:

Type of Fund	% Increase/ (Decrease)
WPF	0.75%
NTF	(0.75)%

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Other measures – Businesses (2/3)

Transfer of shares

- In the eventuality that the transfer of shares exceeds Rs 200,000 in value it requires a supporting certificate from a professional Accountant. The duty/taxes are levied either on the value declared in the deed of transfer or in the certificate, whichever is the higher.
- A person acquiring more than 20% of the share capital in a company and where the latter has opted to be taxed on the value of shares transferred, a description of immovable property held in the company together with a site plan shall be provided at the time of registration of the deed of transfer.
- The process of objection following an assessment on value of shares transferred is applicable equally to the transferee and transferor if the latter is subject to land transfer tax on the transaction.

Premium Investor Scheme

- Will be extended for investors acquiring shares in Government-owned companies.

Sale of Serviced Land

- Sale of land not exceeding 2,100 m² to non resident holding Occupational permits, Permanent Residence Permit or a Residence Permit under the Smart City Scheme or Property Development Scheme shall be extended up to 30 June 2026.

Immigration Act and Non-Citizens (Property Restriction) Act

- Sale of Immoveable Property Outside of Schemes to Resident Non-citizens
 - The minimum value of the residential property will increase to USD 500,000
 - Only one property per owner
- Acquisition of Property in a PDS Project relating to Senior Living
 - Extended to retired non-citizen and their family on acquisition of property under PDS project for senior living.

- Purchase price exceeds USD200,000
- The age shall be above 50 years old.
- Sustainable City Scheme
 - The Non-Citizens (Property Restriction) Act will be amended to allow non-citizens to acquire residential property in a sustainable city in the same manner as for an acquisition under the Smart City Scheme.
 - The Immigration Act will be amended to allow a non-citizen and his family to be granted a residence permit on the acquisition of property of a minimum price of USD375,000 under the Sustainable City Scheme.
- Sales by Levy
 - Sale of Immoveable Property Act will be amended for cases of seizure where property is the “logement familial”.
- Processing Applications for IRS, RES, IHS and SCS
 - A flat fee of Rs 25,000 per application for Ground plus two apartments by non-Citizens
 - A non-refundable processing fee is being introduced for the below:

Type of Scheme	Amount (Rs)
Smart City	1 million
Property Development	500,000
Invest Hotel	500,000
Premium Investor Certificate	50,000
Integrated Modern Agricultural Morcellement	25,000

Budget 2023-2024

Other measures – Businesses (3/3)

Virtual Asset and Initial Token Offering Services Act

- The Virtual Asset and Initial Token Offering Services Act will be amended to
 - allow a Virtual Asset Custodian to also hold custody of securities tokens;
 - remove the requirement for an applicant to be considered as issuer of initial token offerings to submit an approval letter, in respect to the initial token offerings, issued by the virtual asset exchange or its equivalent acceptable to the FSC; and
 - empower the FSC to make Rules for the setting up of a Virtual Asset Register on virtual asset service providers.

Development Bank of Mauritius

- DBM will extend the SME interest free loan scheme and the Covid-19 Special Support Scheme up to June 2024.
- DBM Ltd will introduce a new agricultural loan scheme at 3.5 percent interest rate with a maximum ceiling of Rs 10 million.
- DBM Ltd will also extend the Crop Replantation Scheme at an annual preferential rate of 2.5 percent to biomass and afforestation.
- DBM Ltd will extend loans of up to Rs 25 million at a concessional rate of 3.5 percent per annum to SMEs.
- Moreover, DBM Ltd will write-off long outstanding loans of more than 20 years and loans of deceased i) micro-entrepreneurs, ii) planters, iii) breeders, and iv) fishermen.

Women in business

- Listed companies shall have a minimum of 25 percent of women on their boards.
- Government will contribute Rs 15,000 monthly for a period of two years for newly employed women or those who have been unemployed for at least a year under the Prime à L'Emploi Scheme. These companies will be provided with a 200% tax deduction.

Occupation permits

- The threshold for occupation permit for professionals will be reduced to Rs 30,000.
- The Young Professional Occupation Permit will be opened to all fields of study.
- Introduction of silent (for 4 weeks) is consent principle for foreign professionals with professional bodies including the medical, dental and veterinary councils.

Work permits

- Work permit applications will be made solely on the National e-licensing platform
- Silent (for 4 weeks) is consent principle also being introduced for work permits.
- The ratio of foreign to local employees is being removed for specific sectors.

Banking Act/Central Bank

- Repo Rate to be replaced by Key Rate
- The Bank of Mauritius will operationalise the Mauritius Deposit Insurance Scheme and the Mauritius Deposit Insurance Company.
- Rolling out of the Digital Rupee in November 2023 on a pilot basis.

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Other measures – Social

Minimum Revenue Garanti

- In addition to the Minimum Wage, individuals will earn the CSG Income Allowance (of Rs 2,000) and a maximum of Rs 1,425 monthly paid by government (as a top up).
- Therefore, an individual will receive a minimum of Rs 15,000 as revenue per month.

Basic Retirement Pension

- Increase in the Basic Retirement Pension as follows:

Age Limit	Increase
< 65 years	From Rs 10,000 to Rs 11,000
> 65 years	From Rs 11,000 to Rs 12,000 *

* includes the impact of CSG Retirement Benefit

Childcare

- Setting up of public childcare centres in main areas under a PPP model.
- It will be compulsory for all companies employing more than 250 employees to provide necessary facilities for workplace-based childcare.

- It will be mandatory for all new shopping malls, office buildings and hotels to have a nursing room for women.

Leaves

- Employees will now be able to use up to 10 days of sick leave to take care of their parents and grandparents with healthcare related issues.

Social housing

- 8,000 housing units will be constructed in the next 18 months

Price of energy commodities

- Reducing the price of mogas from Rs 74.10 to Rs 69 per litre, effective 03 June 2023.
- Maintaining the price of cooking gas cylinder at Rs 240.

One off grant

- As from 01 Jan 2023, every one who has turned 18 shall receive Rs 20,000 as a one off grant.



Budget 2023-2024

Other measures – Sustainability

Carbon Neutral economy

- Decarbonisation of the Manufacturing and ICT sectors
 - Objective of transforming Mauritius into a Green-Certified Destination by 2030. In this respect, the Tourism Authority will be reformed with a focus on fostering sustainable tourism development.
 - To achieve 60% renewable energy target, CEB will introduce new schemes, and set up renewable energy facilities
 - Public transport decarbonization programme which will include extension of Metro to St Pierre and La Vigie by October 2024 and modernising the bus fleet.
 - 1 million Tree Plantation Programme will be launched.
 - An Electric Vehicles Regulation will be introduced to regulate the installation of charging infrastructure, connection to the electricity grid, access to public charging points and the specifications for vehicles, chargers and connectors.
- Exemption of interest income derived from bonds to finance renewable energy projects is being extended to all sustainable projects
 - The Bank of Mauritius will develop a Carbon Trading framework for both blue and green credits.
 - DBM Ltd will extend the Green Energy Loan scheme to SMEs for the production of electricity on the rooftop of their buildings up to a maximum amount of Rs 1 million.
 - A30 percent subsidy up to a maximum of Rs 3.5 million will be provided on the purchase of electric buses by bus companies.
 - The Industrial Finance Corporation of Mauritius (IFCM) will provide loans at a concessional rate of 2 percent for the purchase of fully electric buses.
 - DBM Ltd, in collaboration with UNDP, will install solar PV of 6 Megawatt on the rooftop of 200 state schools across the island.
 - To better positioning Mauritius as an ESG-rated investment destination platform as per ESG Index Risk Map, supporting Climate-Smart Development in Africa, encouraging potential investors and companies to adopt climate-smart solutions for their forthcoming projects, ESG-related projects will be included under the Premium Investor Certificate Scheme.

Incentives

- Investments linked to production of materials for renewable energy technologies will henceforth benefit from incentives under the Premium Investor Certificate.
- A 50 percent waiver on the increase in electricity prices for the next two years for companies in the manufacturing sector moving towards 100 percent renewable energy.



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Other measures – Infrastructure projects

Water

- Rs 3 billion will be invested for the replacement of some 500 km of defective pipes over 3 years at L'Escalier, Flic-en-Flac, Chamouny, Mahebourg, Pierrefonds, Poudre D'Or, Fond du Sac, Chemin Grenier, St Julien D'Hotman, Sainte Croix, Quatre Cocos and Plaine Lauzun.

Roads

- Investment of Rs 3.4 billion in the upgrading and extension of road network system over 60 kms.

Waste water management

- Investment of some Rs 1.3 billion for the implementation of sewerage infrastructure projects in regions including Grand Baie, Pailles, Quatre Bornes, Terre Rouge, Pointe aux Sables, Bambous, Résidence Atlee, Highlands, Camp Rouillard, Vallée Des Prêtres, and Chamarel

Flood management

- Rs 3 billion to be spent on drains for better flood management

Healthcare

- 2.2 billion for the modernization of health infrastructure



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All information is believed to be correct at the time of publication. This is not intended to be a comprehensive package of measures in the budget and should not be relied upon as such. The information presented in this document has been extracted from the Budget Speech delivered by the Minister of Finance and Economic Planning and Development, Dr the Honourable Renganaden Padayachy to the National Assembly on 02 June 2023. Specific advice should be sought in any specific matter.

05 June 2023

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