

Issuance of new Premium Travel Visa for long stays

Mauritius has been able to limit the spread of the COVID-19 pandemic to a great extent by implementing several containment measures since March 2020. Whilst its continued attempt to halt the spread of the coronavirus and providing the opportunity for non-citizens to reside in a COVID-free island, the Government of Mauritius has introduced the issuance of Premium Travel Visa on 23 October 2020.

At the moment, foreign travelers arriving in Mauritius are required to undergo a period of “in-room” quarantine in a government-approved hotel on a full board basis for 14 days on arrival. It is also worth noting that no new cases through local transmission has been detected in Mauritius since 26 April 2020.

Who is eligible for the Premium Visa?

- Repeat tourists who had planned to retire and migrate to Mauritius before the COVID-19 pandemic;
- Retirees seeking a move to a COVID-free country;
- Investors/professionals willing to come with their family and carry out business or work remotely from Mauritius;
- Visitors having children studying in Mauritius; and
- Non-citizens listed in the Eighth schedule of the passport regulations.*

Criteria to meet in order to qualify for the Premium Travel Visa:

- The applicants must not enter the Mauritius Labour Markets;

- The main place of business and source of income and profits must be outside Mauritius;
- Documentary evidence to support application such as purpose of visit, accommodation etc.; and
- Other basic immigration requirements.

How to apply for the Visa?

An online platform for the e-Visa application will be available shortly.

***Holders of passport of the following countries as listed in the Eighth Schedule of the Passport Regulations would be eligible for the Premium Visa:**

Angola, Antigua and Barbuda, Argentina, Australia, Austria, Bahamas, Bahrain, Barbados, Belgium, Belize, Benin, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burundi, Canada, Cape Verde, Chad, Chile, China, Congo (former Congo Brazzaville), Croatia, Cyprus, Czech Republic, Democratic Republic of Congo, Denmark, Dominica, Egypt, Estonia, Fiji, Finland, France, Gabon, Gambia, Georgia, Germany, Ghana, Greece, Grenada, Hong Kong (Special Administrative Region), Hungary, Iceland, India, Ireland, Israel, Italy, Jamaica, Japan, Kenya, Kiribati, Korea (Republic of South), Kuwait, Latvia, Lesotho, Liechtenstein, Lithuania, Luxemburg, Macau (Special Administrative Region), Malawi, Malaysia, Maldives, Malta, Mexico, Monaco, Mozambique, Namibia, Nauru, Netherlands, New Zealand, Norway, Oman, Papua New Guinea, Paraguay, Poland, Portugal, Qatar, Reunion Island, Romania, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and Grenadines, Samoa, San Marino, Saudi Arabia, Seychelles, Sierra Leone, Singapore, Slovakia, Slovenia, Solomon Islands, South Africa, Spain, Suriname, Swaziland, Sweden, Switzerland, Tanzania, Tonga, Trinidad and Tobago, Tunisia, Turkey, Tuvalu, Uganda, Ukraine, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, United States of America, Vanuatu, Vatican, Zambia and Zimbabwe.

KPMG Views

In an effort to attract retirees, investors, professionals and other visitors to Mauritius, the Government of Mauritius has introduced the Premium Travel Visa. The incentive aims to encourage non-citizens to stay in Mauritius, a covid-free island, for a long period, and at the same time boost the Mauritian economy.

However, it is important to check the tax implications when moving to a country, as it may have an impact on one's tax residency. The long-stay visitors could become resident in Mauritius based on certain conditions, one of which is whether they have been present in Mauritius in that income year, for a period of, or an aggregate period of 183 days or more.

An important feature of our tax regime is that resident individuals are only subject to tax on income remitted to Mauritius.

Contact Us

We hope you find this tax alert useful. Feel free to contact us if you have any question.



Wasoudeo Balloo
Partner, Head of Tax

T: (+230) 406 9891
E: wballoo@kpmg.mu



Kevin Mees
Manager, Tax

T: (+230) 406 9768
E: kmees1@kpmg.mu



Pechal Chundydyal
Manager, Tax

T: (+230) 406 9845
E: pchundydyal@kpmg.mu



Joshita Lutchoomun
Manager, Tax

T: (+230) 406 9850
E: jlutchoomun@kpmg.mu

kpmg.com/mu
kpmg.com/socialmedia



[Privacy](#) | [Legal](#)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

This document is based on our interpretation of the current income tax law and international tax principles. These principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

© 2020 KPMG Tax Services Ltd, a Mauritian limited liability company and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.