

FAQs

PREMIUM VISA



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The information in this guide is for information purpose only.

1. What is Premium Visa?

Premium Visa is a Visa, which allows a non-citizen to stay in Mauritius for a period exceeding six (6) months up to one (1) year with an option to renew.

A “**Premium Visa**” is issued by the passport officer to a non-citizen on the recommendation of the Economic Development Board established under the Economic Development Board Act.

2. Who can apply for a Premium Visa?

A tourist, a non-citizen retiree or a professional accompanied by his family willing to carry out business or work remotely from Mauritius, can apply for a Premium Visa.

The applicant has to show proof of his/her long stay plan, sufficient travel and health insurance and sufficient funds to cover for the cost of the stay to qualify for the Premium Visa.

3. Are holders of Premium Visa taxable in Mauritius?

- a. Holders of a Premium Visa are taxable in Mauritius only to the extent that money is remitted in Mauritius.
- b. Money spent in Mauritius through the use of foreign credit or debit cards will not be considered to have been remitted in Mauritius,
- c. Money brought and deposited in a bank account in Mauritius is taxable in Mauritius, unless
- d. a declaration is made to the effect that the required tax has been paid thereon in the country of origin or residence.

4. Should holders of a Premium Visa be registered with the MRA and submit an Income Tax Return?

Premium Visa holders need not be registered with MRA since they are not required to submit a return of income in accordance with Section 112 of the Income Tax Act 1995; and therefore need not submit a return of income.

However, with the exception of those Premium Visa Holders who have deposited money in a bank account in Mauritius and have to pay tax thereon, they will be required to register with the Mauritius Revenue Authority and submit a return of income for Income Tax purposes (with reference to paragraph 11, hereunder).

5. Are holders of a Premium Visa subject to Contribution Social Generalisée (CSG)?

CSG is not applicable to a non-citizen who holds a Premium Visa.

6. Are holders of a Premium Visa subject to National Savings Fund (NSF) and Training Levy contributions?

NSF and Training Levy contributions are not applicable to a Premium Visa holder.

7. How does a holder of a Premium Visa make a declaration under Section 73B (3) of the Income Tax Act 1995?

A declaration has to be made on form **PV1** available on the website of the MRA: www.mra.mu

8. When should the declaration in accordance with Section 73B (3) of the Income Tax Act 1995 be made?

The declaration should be submitted to the MRA the earlier of the Premium Visa Holder's departure from Mauritius or 15 October of each year.

9. Should holder of a Premium Visa who has remitted money that forms part of his/her accumulated wealth or savings, before he/she moves to Mauritius, and not coming from any current income, submit a return of income?

The Premium Visa holder should not submit a return of income but should submit a declaration as per above.

10. What should a Premium Visa Holder do, in case; he has to pay tax in Mauritius?

The holder of the Premium Visa shall apply for a **Tax Account Number (TAN)** online on MRA website: www.mra.mu, file a return of income electronically and pay the tax electronically by the due date.

11. In case of a holder of a Premium Visa, who has remitted money in Mauritius which has not been taxed in any country; will he/she be liable to Mauritian income tax and solidarity levy?

Yes, the provisions of Section 112 of the Income Tax Act 1995 will apply.

The holder of the Premium Visa shall apply for a Tax Account Number (TAN) online on MRA website, file a return of income electronically and pay the tax electronically by the due date.

12. Will a Tax Certificate be issued to the Premium Visa Holder at the end of his/her stay in Mauritius and prior to his/her return to his/her home country?

A statement will be issued to the Premium Visa holder certifying that the latter stayed in Mauritius for a certain period on a Premium Visa, and whether he/she was liable/not liable to tax in Mauritius.

**STATEMENT OF DECLARATION UNDER SECTION 73B OF THE INCOME TAX ACT
1995**

INCOME YEAR ENDED

A. PERSONAL DETAILS

LAST NAME
FIRST NAME
PASSPORT NUMBER NATIONALITY

B. PREMIUM VISA DETAILS

VISA REFERENCE:
ISSUE DATE EXPIRY DATE
(DD/MM/YYYY) (DD/MM/YYYY)

C. DEPOSITS

TOTAL AMOUNT DEPOSITED: <i>(Please specify currency)</i>		
BANK NAME	BANK NUMBER	ACCOUNT

N.B: If there are multiple deposits / transfers in different currencies or different bank accounts, please attach a list in the same tabular format.

D. DECLARATION

I,, (FULL NAME) hereby declare that the above amount deposited in(BANK NAME) has already been subject to tax in(COUNTRY IN WHICH IT HAS BEEN TAXED)

.....
NAME **SIGNATURE** **DATE**

For Office Use Only:

Processed by Tax Account
Number
.....



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