BRENT CONSULTA
TRUST MANAGEMENT SERVICES

MAURITIUS BUDGET HIGHLIGHTS 2026/2027

STRATEGIC INSIGHTS & IMPLICATIONS FOR GLOBAL INVESTORS

Key Highlights, Opportunities & Strategic Considerations

BRENT CONSULTA'S EXECUTIVE OVERVIEW OF THE 2026/27 BUDGET

The Mauritius Budget 2026/2027 comes at a pivotal moment in our nation's economic development. The Government has chosen to position this Budget around the concept of a "Future Ready Economy", recognising that Mauritius must adapt to rapidly changing global economic realities, technological transformation, demographic pressures and increasing international competition.

The Budget presents a clear vision centred on seven strategic pillars, including Artificial Intelligence, digital transformation, entrepreneurship, expansion of economic space, re-engineering of traditional sectors, development of the blue economy and the removal of investment constraints. These measures signal an ambitious attempt to reposition Mauritius as a modern, technology-driven and investment-oriented economy.

From Brent Consulta's perspective, the most significant feature of this Budget is its dual focus on economic transformation and regulatory strengthening. On one hand, we welcome the introduction of a 10-year tax holiday for qualifying start-ups, expanded investment incentives for manufacturers, the establishment of a Special Economic Zone at Côte d'Or, and the Government's commitment to Artificial Intelligence and digitalisation. These initiatives have the potential to stimulate innovation, create employment opportunities and attract new categories of foreign direct investment.

For the financial services industry, the Budget contains several positive developments. The Government has reaffirmed its commitment to maintaining Mauritius as a trusted International Financial Centre while simultaneously embracing emerging areas such as Open Banking, stablecoins, tokenisation of real-world assets and digital finance. These measures demonstrate an understanding that the future competitiveness of Mauritius will depend upon our ability to adapt to technological innovation whilst maintaining robust regulatory standards.

The Budget also introduces important clarifications affecting Global Business Companies, trusts, foundations, funds and investment structures. Several amendments relating to the Qualified Domestic Minimum Top-Up Tax (QDMTT), partial exemption regime and VAT treatment of management company services will require careful review by international investors and financial services providers.

However, alongside these opportunities, businesses should not underestimate the impact of the significant compliance and enforcement measures announced. The Budget considerably expands the powers of the Mauritius Revenue Authority through enhanced information-gathering provisions, broader reporting obligations, expanded Tax Deduction at Source requirements, stricter VAT compliance measures and strengthened assessment powers. These changes reflect the Government's determination to improve tax administration and increase fiscal transparency.

One of the most noteworthy developments for corporate taxpayers is the extension of Tax Deduction at Source to software licences, software applications, software maintenance services and various digital marketing and social media-related payments. Given the growing reliance of businesses on technology and digital platforms, this measure is likely to have widespread practical implications across many sectors of the economy.

The Budget also reinforces Mauritius' attractiveness as an investment destination through business facilitation measures, reforms to permit processes, investments in strategic infrastructure and the introduction of a comprehensive migration strategy aimed at attracting international talent. These measures are expected to support both domestic economic growth and foreign direct investment over the medium term.

Overall, Brent Consulta considers the 2026/2027 Budget to be broadly positive for Mauritius' long-term economic competitiveness. The measures announced demonstrate a willingness to embrace innovation, diversify economic activity and strengthen Mauritius' position as a regional business and financial services hub. Nevertheless, successful implementation will remain critical. Businesses, investors and individuals must proactively assess the impact of the changes announced and ensure that their structures, operations and compliance frameworks remain aligned with the evolving regulatory environment.

This Budget Brief has been prepared to assist our clients, business partners and stakeholders in understanding the key measures announced and, more importantly, the practical implications of those measures. Throughout this publication, we provide not only a summary of the legislative changes proposed but also our independent analysis of the opportunities, risks and strategic considerations arising from the Budget.

We trust that you will find this guide informative and useful as you navigate the evolving economic and regulatory landscape of Mauritius.

MRS. SAMINA JAGOO JAFFERY

MANAGING DIRECTOR (MD)
BRENT CONSULTA MANAGEMENT SERVICES LTD

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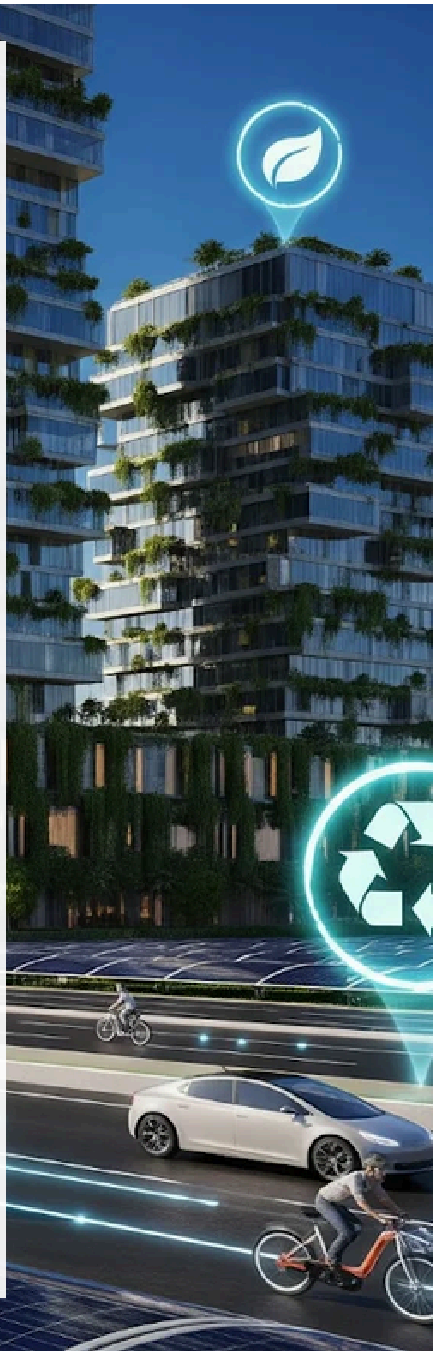
EXECUTIVE SUMMARY



BUILDING A FUTURE-READY MAURITIUS

The Mauritius Budget 2026/2027 presents a strategic roadmap aimed at transforming the country into a more resilient, innovative and investment-driven economy. Built around the theme of a "Future Ready Economy", the Budget focuses on digital transformation, artificial intelligence, entrepreneurship, financial services innovation, infrastructure development and business facilitation while maintaining a strong emphasis on fiscal responsibility and regulatory compliance. The measures announced reflect Government's ambition to position Mauritius as a regional hub for technology, investment and financial services whilst addressing emerging global challenges and domestic structural constraints.

While the economic outlook remains broadly stable, long-term fiscal sustainability, public debt management and demographic pressures remain important factors that may influence the pace and success of economic transformation.

From Brent Consulta's perspective, the Budget introduces a balanced mix of growth-oriented initiatives and enhanced compliance requirements. While businesses and investors will benefit from new incentives and opportunities, they must also prepare for a significantly strengthened tax administration and reporting environment.

ECONOMIC SNAPSHOT

The Mauritian economy continues to demonstrate resilience despite a challenging global environment. Economic growth reached 3.2%, inflation declined to 3.7%, unemployment fell to 5.7%, foreign currency reserves reached USD 10.3 billion and tourism earnings exceeded Rs 103 billion. These indicators provide a relatively stable platform upon which the Government intends to implement its medium-term transformation agenda.

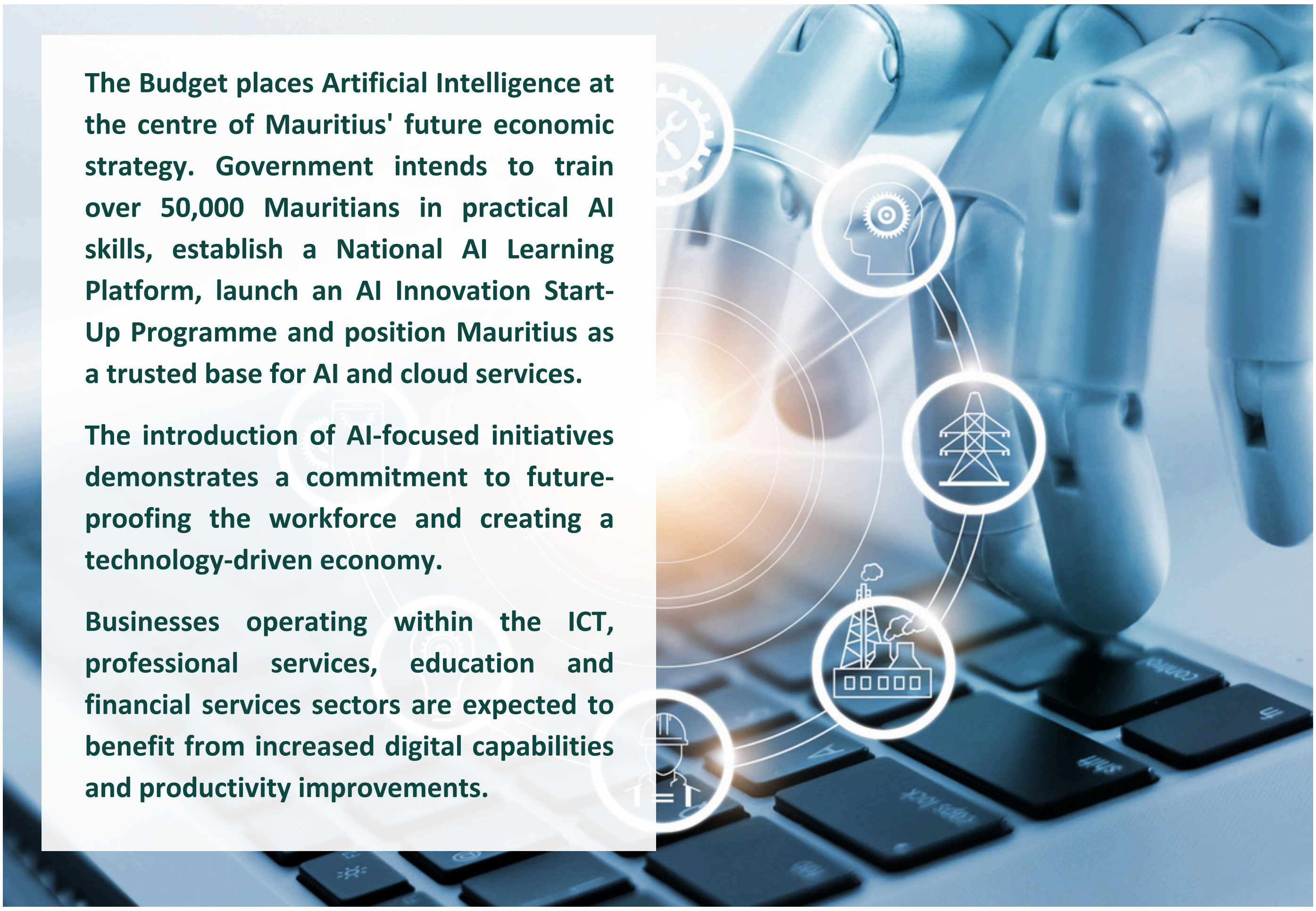
BRENT CONSULTA IMPACT RATING

Economic Outlook: Positive

Business Confidence: Positive

Investment Climate: Positive

ARTIFICIAL INTELLIGENCE AND DIGITAL TRANSFORMATION



The Budget places Artificial Intelligence at the centre of Mauritius' future economic strategy. Government intends to train over 50,000 Mauritians in practical AI skills, establish a National AI Learning Platform, launch an AI Innovation Start-Up Programme and position Mauritius as a trusted base for AI and cloud services.

The introduction of AI-focused initiatives demonstrates a commitment to future-proofing the workforce and creating a technology-driven economy.

Businesses operating within the ICT, professional services, education and financial services sectors are expected to benefit from increased digital capabilities and productivity improvements.

OPPORTUNITIES

- Increased investment in technology and digital infrastructure
- Development of AI-enabled businesses and services
- Enhanced workforce productivity
- Attraction of foreign technology investors

RISKS

- Skills shortages during implementation
- Cybersecurity challenges
- Regulatory adaptation to emerging technologies

BRENT CONSULTA IMPACT RATING

Technology Sector: Positive

SMEs: Positive

Investors: Positive

Financial Services: Positive

START-UP REVOLUTION AND SME DEVELOPMENT

One of the most significant measures announced is the introduction of a dedicated Start-Up Act together with a 10-year income tax holiday for qualifying start-ups from the commencement of operations.

Additional support measures include the creation of a Start-Up Hub, Accelerator Programme and Innovation Scholarship Scheme.

This measure has the potential to significantly improve Mauritius' entrepreneurial ecosystem and attract both local and foreign founders.

OPPORTUNITIES

- Reduced tax burden for emerging businesses
- Enhanced innovation ecosystem
- Increased venture capital activity
- Greater opportunities for investor permit applicants

RISKS

- Qualification criteria will need careful interpretation
- Sustainability of start-ups beyond the incentive period

BRENT CONSULTA IMPACT RATING

Start-Ups: Positive

Entrepreneurs: Positive

Foreign Investors: Positive

REAL ESTATE AND CONSTRUCTION

The Budget 2026/2027 reinforces Government's commitment to supporting sustainable urban development, infrastructure expansion and investment-driven real estate growth.

Significant public investment continues to be directed towards strategic infrastructure projects, including transport connectivity, airport modernisation, logistics facilities, urban regeneration initiatives and public utilities. These projects are expected to stimulate economic activity throughout the construction sector whilst improving Mauritius' attractiveness as an investment destination.

The Budget also supports the development of integrated urban projects, smart cities, mixed-use developments and sustainable infrastructure aligned with the country's long-term economic transformation strategy. Continued investment in renewable energy infrastructure, water security and climate resilience projects is expected to generate additional opportunities for construction companies, engineering firms and project developers.

Under **Section 8 of the Budget Annex 2026/2027 – Property Taxes, paragraph 8.4 Acquisition of Residential Property under EDB Schemes**, the Annex states:"The duties and taxes applicable on the transfer of residential properties under the EDB property schemes will be reviewed."

The Annex does not specify:

- the increase of Registration Duty from 5% to 10%;
- the new Land Transfer Tax formula (higher of 10% of property value or 30% of gain);
- whether the changes apply only to non-citizens;
- the effective date of those changes.

OPPORTUNITIES

- Increased infrastructure spending and public sector projects
- Growth opportunities for Smart Cities and mixed-use developments
- Expansion of sustainable and green building projects
- Enhanced attractiveness of Mauritius for property investors
- Increased demand for engineering, project management and construction services

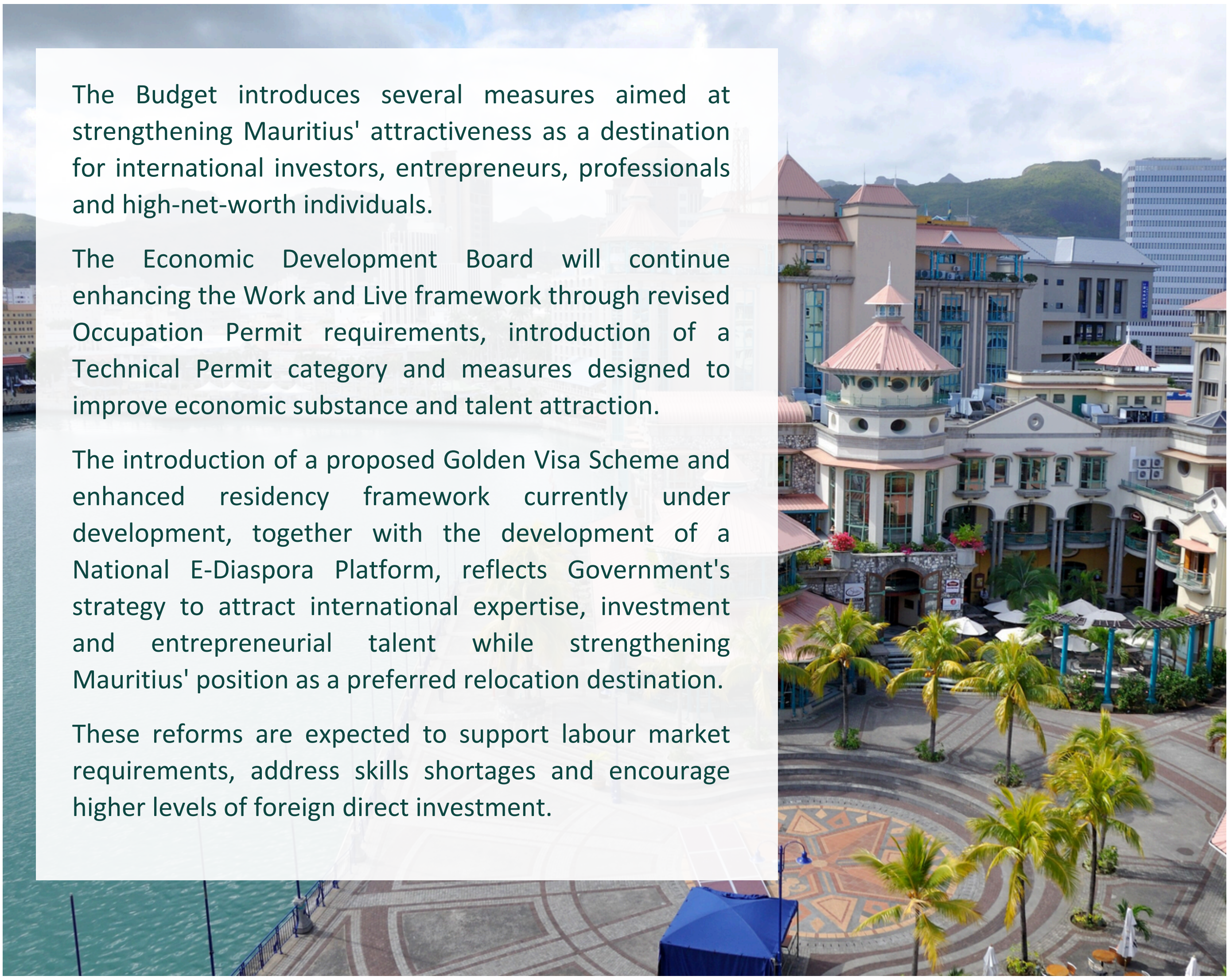
RISKS

- Rising construction and labour costs
- Skills shortages within the construction sector
- Potential delays in project implementation
- Continued exposure to global material price fluctuations

BRENT CONSULTA IMPACT RATING

- **Real Estate Sector:** Positive
- **Construction Sector:** Positive
- **Infrastructure Development:** Positive to Highly Positive
- **Foreign Property Investment:** Positive

WORK & LIVE MAURITIUS



The Budget introduces several measures aimed at strengthening Mauritius' attractiveness as a destination for international investors, entrepreneurs, professionals and high-net-worth individuals.

The Economic Development Board will continue enhancing the Work and Live framework through revised Occupation Permit requirements, introduction of a Technical Permit category and measures designed to improve economic substance and talent attraction.

The introduction of a proposed Golden Visa Scheme and enhanced residency framework currently under development, together with the development of a National E-Diaspora Platform, reflects Government's strategy to attract international expertise, investment and entrepreneurial talent while strengthening Mauritius' position as a preferred relocation destination.

These reforms are expected to support labour market requirements, address skills shortages and encourage higher levels of foreign direct investment.

OPPORTUNITIES

- Increased attractiveness for foreign investors and entrepreneurs
- Enhanced talent attraction and workforce development
- Improved access to specialised technical expertise
- Greater international visibility of Mauritius as a business destination
- Potential increase in foreign direct investment and relocation activity

RISKS

- Implementation and processing capacity constraints
- Competition from other international relocation destinations
- Ongoing need for regulatory clarity and efficient permit processing

BRENT CONSULTA IMPACT RATING

- **Occupation Permit Holders:** Positive
- **Investor Permit Applicants:** Positive
- **Foreign Professionals:** Positive
- **Foreign Direct Investment:** Positive

FINANCIAL SERVICES AND GLOBAL BUSINESS

The Budget reaffirms Government's commitment to maintaining Mauritius as a trusted International Financial Centre while embracing innovation through Open Banking, stablecoins, tokenisation and digital finance.

Important legislative amendments affecting Global Business Companies, trusts, foundations and investment structures have also been announced.

Clarifications relating to the definition of Global Business Entities and amendments to the Qualified Domestic Minimum Top-Up Tax framework will require careful consideration by international investors and financial institutions.

OPPORTUNITIES

- Increased competitiveness of the financial services sector
- Development of fintech and digital asset activities
- Greater clarity on QDMTT implementation
- Expanded opportunities for investment managers

RISKS

- Increased regulatory scrutiny
- Additional compliance obligations
- OECD-driven reporting requirements

BRENT CONSULTA IMPACT RATING

Financial Services Sector: Positive

Funds Industry: Positive

Global Business Companies: Positive

Trusts and Foundations: Neutral to Positive

TAX MEASURES

The Budget contains several significant tax measures, including:

- Extension of the 45% investment tax credit for manufacturers until June 2029
- Amendments to the Corporate Climate Responsibility Levy
- Changes to the Fair Share Contribution regime
- Clarification of taxation applicable to software and ICT service providers
- Revisions to QDMTT rules
- Modifications to CSR utilisation requirements
- The extension of the investment tax credit is particularly welcome and should encourage capital investment and technological upgrading across the manufacturing sector.

BRENT CONSULTA IMPACT RATING

Manufacturing Sector: Positive

Large Corporates: Positive

SMEs: Positive

VAT AND INDIRECT TAXES

Several VAT measures will directly affect the financial services sector, digital economy and hospitality industry. Particularly noteworthy is the change in VAT treatment applicable to management company services provided to Global Business Companies, qualifying trusts and foundations.

The Budget also introduces VAT exemptions for electronic books and clarifies VAT treatment applicable to photovoltaic systems and related equipment.

OPPORTUNITIES

- Greater clarity for international structures
- Renewable energy incentives
- Reduced costs for selected sectors

RISKS

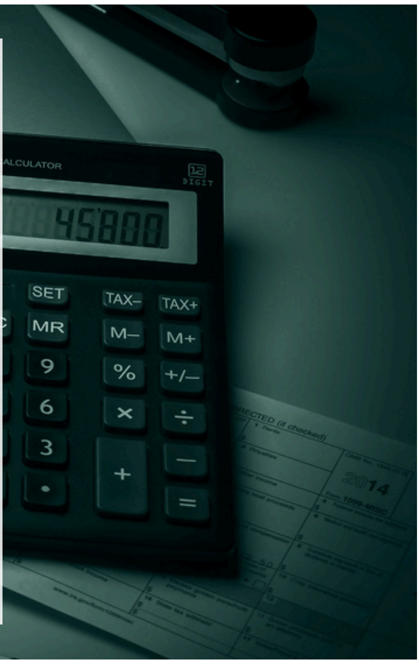
- Additional compliance reviews required
- System changes for affected service providers

BRENT CONSULTA IMPACT RATING

Management Companies and Global Business Companies: Positive

Renewable Energy Sector: Positive

TAX ADMINISTRATION AND COMPLIANCE



Perhaps the most significant area of reform is the strengthening of tax administration.

The Mauritius Revenue Authority will benefit from expanded assessment powers, enhanced access to information, broader Tax Deduction at Source provisions, increased reporting obligations and stronger enforcement mechanisms.

New TDS obligations will apply to software licences, software applications, software maintenance services and certain digital marketing services.

Businesses should expect increased regulatory scrutiny and should review their compliance frameworks accordingly.

OPPORTUNITIES

- Greater tax certainty through compliance agreements
- Improved governance standards

RISKS

- Increased compliance costs
- Higher exposure to penalties
- Greater reporting obligations

BRENT CONSULTA IMPACT RATING

Compliance Burden: Negative

Governance Standards: Positive

Tax Administration Efficiency: Positive

OVERALL BRENT CONSULTA ASSESSMENT

The 2026/2027 Budget is broadly positive for Mauritius' long-term competitiveness and economic transformation.

The Government has introduced ambitious measures to encourage innovation, entrepreneurship, digitalisation and investment while simultaneously strengthening the country's regulatory and compliance framework.

The principal beneficiaries are expected to be technology businesses, start-ups, manufacturers, investors and financial services providers. However, all businesses should prepare for a more demanding tax and compliance environment.

OVERALL IMPACT RATINGS

Brent Consulta's overall view is that the **Budget positions Mauritius favourably for future growth,** although successful implementation and fiscal sustainability will ultimately determine whether the anticipated benefits are realised.

- **Artificial Intelligence and Digital Economy:** Positive
- **Start-Ups and SMEs:** Positive
- **Financial Services and Global Business:** Positive
- **Investment Climate:** Positive
- **Infrastructure Development:** Positive
- **Tax Administration and Compliance:** Negative
- **Regulatory Transparency:** Positive
- **Long-Term Economic Competitiveness:** Positive
- **Real Estate & Construction:** Positive
- **Work & Live Mauritius:** Positive
- **Foreign Direct Investment:** Positive

KEY BUDGET MEASURES AT A GLANCE

STRATEGIC HIGHLIGHTS OF BUDGET 2026/2027

MEASURE	BUDGET ANNOUNCEMENT	IMPACT	BRENT CONSULTA RATING
Artificial Intelligence	50,000 Mauritians to be trained in AI; National AI Learning Platform and AI Innovation Programme	Enhances workforce productivity and digital competitiveness	★★★★☆
Start-Up Ecosystem	10-year income tax holiday from commencement of operations	Encourages entrepreneurship and innovation	★★★★☆
Special Economic Zone	New high-tech SEZ at Côte d'Or focused on AI, digital sectors and advanced manufacturing	Attracts local and foreign investment	★★★★☆
Manufacturing Incentives	45% investment tax credit extended until 30 June 2029	Supports industrial expansion and technology adoption	★★★★☆
Open Banking Framework	Secure sharing of customer financial data between financial institutions	Encourages fintech development and innovation	★★★★☆
Stablecoins & Tokenisation	Regulatory framework for digital assets and tokenised investments	Positions Mauritius as a modern financial centre	★★★★☆
Financial Services	New Banking Act and Bank of Mauritius Act to modernise regulation	Strengthens financial sector resilience	★★★★☆
Tourism Development	Rs 1 billion allocated to tourism transformation and diversification	Supports long-term sector sustainability	★★★★☆
Business Facilitation Bill	Introduction of silent approval principle and streamlined licensing	Improves ease of doing business	★★★★★
Work & Live reforms	Revised OP framework, Technical Permit and Golden Visa	Enhances investor and talent attraction	★★★★☆
Infrastructure & Constructions	Continued investment in transport, airport, logistics and urban regeneration	Supports construction and economic growth	★★★★☆
Migration Policy	New framework to attract international talent and address skills shortages	Supports economic growth and investment	★★★★☆

TAX & FINANCIAL SERVICES MEASURES

MEASURE	BUDGET ANNOUNCEMENT	IMPACT	BRENT CONSULTA RATING
Start-Up Tax Holiday	10-year tax holiday from start of operations	Reduced tax burden for new ventures	★★★★★
Manufacturing Investment Tax Credit	15% annual credit over 3 years (45% total) extended to 2029	Encourages capital investment	★★★★★
QDMTT Amendments	Clarifications aligned with OECD GloBE Rules	Greater certainty for multinational groups	★★★★☆
Asset Managers & Investment Advisers	Expanded partial exemption regime to include additional asset classes	Enhances competitiveness of Mauritius structures	★★★★☆
Captive Insurance	Existing tax holiday extended by 5 years	Supports captive insurance sector	★★★★☆
Corporate Climate Responsibility Levy	Quarterly payment mechanism introduced	Increased cashflow planning requirements	★★★☆☆
Fair Share Contribution	Revised applicability criteria	Additional tax exposure for larger corporates	★★★☆☆
CSR Reform	Companies may now spend up to 25% directly and remit 75% to NSIF	Reduced flexibility compared to previous regime	★★☆☆☆
Hotel Allowances	Annual allowance reduced from 30% to 15%	Lower tax relief for hotel investments	★★☆☆☆
Pension Exemption Threshold	Increased from Rs 3 million to Rs 3.5 million	Positive for retirees and employees	★★★★☆
Start-Up Tax Holiday	10-year tax holiday from start of operations	Reduced tax burden for new ventures	★★★★★
Manufacturing Investment Tax Credit	15% annual credit over 3 years (45% total) extended to 2029	Encourages capital investment	★★★★★

VAT, COMPLIANCE & REGULATORY MEASURES

MEASURE	BUDGET ANNOUNCEMENT	IMPACT	BRENT CONSULTA RATING
Management Companies	VAT exemption replaces zero-rating for services to qualifying GBCs, trusts and foundations	Requires review of pricing and VAT recovery models	★★★☆☆
Digital Services	Clarified VAT treatment of digital platforms and marketplaces	Greater certainty for digital businesses	★★★★☆
E-Books	VAT exemption introduced	Reduced cost of digital education resources	★★★★☆
Solar Equipment	VAT exemption confirmed for photovoltaic systems and components	Supports renewable energy investment	★★★★★
TDS on Software Services	1% TDS on software licences, software maintenance and SaaS-related services	New compliance obligations for businesses	★★☆☆☆
TDS on Digital Marketing	5% TDS on influencer, digital advertising and promotional services	Increased compliance requirements	★★☆☆☆
Compliance Agreements	New framework allowing negotiated tax settlements with MRA	Improves tax certainty and dispute resolution	★★★★☆
Expanded MRA Powers	Enhanced assessment and information-gathering powers	Increased regulatory scrutiny	★★☆☆☆
Utility & Vehicle Reporting	New reporting obligations for CWA, CEB and insurers	Increased transparency and data sharing	★★☆☆☆
Crypto Reporting Framework	OECD Crypto-Asset Reporting Framework implementation	Additional reporting for digital asset providers	★★★☆☆
Management Companies	VAT exemption replaces zero-rating for services to qualifying GBCs, trusts and foundations	Requires review of pricing and VAT recovery models	★★★☆☆
Digital Services	Clarified VAT treatment of digital platforms and marketplaces	Greater certainty for digital businesses	★★★★☆

BRENT CONSULTA EXECUTIVE DASHBOARD

TOP OPPORTUNITIES

- Artificial Intelligence and Digital Economy
- Start-Up Tax Holiday
- Manufacturing Investment Incentives
- Special Economic Zone Development
- Financial Services Innovation
- Open Banking & Fintech Growth
- Renewable Energy Investment
- Business Facilitation Reforms
- Work & Live Mauritius Reforms
- Golden Visa Programme
- Infrastructure & Construction Growth
- Smart City and Urban Development Projects

KEY RISKS

- Expanded Tax Deduction at Source (TDS)
- Increased MRA Reporting Requirements
- Enhanced Tax Audits and Assessments
- Reduced VAT Recovery for Certain Financial Services Activities
- Additional OECD and International Reporting Obligations

KEY STRATEGIC WATCHPOINTS

- Fiscal sustainability and public debt management.
- AI implementation capacity and workforce readiness.
- Labour and skills shortages.
- OECD Pillar Two developments.
- Competitiveness against other IFCs.
- Effectiveness of business facilitation reforms.
- Rising compliance costs for SMEs.

Whilst the Budget introduces several ambitious reforms aimed at enhancing Mauritius' long-term competitiveness, investors and businesses should carefully distinguish between policy announcements and practical implementation realities. A number of the measures announced remain dependent upon successful execution, adequate funding and institutional capacity.

ECONOMIC OUTLOOK – A BALANCED PERSPECTIVE

The Budget highlights positive macroeconomic indicators including GDP growth, lower inflation, strong tourism receipts and healthy foreign exchange reserves. However, these indicators should be considered alongside a number of structural challenges facing the Mauritian economy.

Key concerns include rising public debt levels, increasing fiscal pressures arising from social expenditure commitments, labour shortages across several sectors, relatively modest productivity growth and continued dependence upon tourism and external demand. These factors may constrain the pace at which the Government's transformation agenda can be successfully implemented.

ARTIFICIAL INTELLIGENCE AND DIGITAL TRANSFORMATION

The commitment to train 50,000 Mauritians in Artificial Intelligence and establish Mauritius as a regional AI hub is commendable. However, the success of this initiative will depend heavily upon implementation capacity, educational infrastructure and private-sector participation.

Questions remain regarding the availability of qualified trainers, investment in digital infrastructure, cybersecurity preparedness and the ability of the labour market to absorb newly acquired AI skills. As such, these initiatives should be viewed as highly promising but largely aspirational until detailed implementation frameworks are published.

START-UP INCENTIVES AND ENTREPRENEURSHIP

The introduction of a 10-year tax holiday for qualifying start-ups represents a positive signal to entrepreneurs and investors. Nevertheless, early-stage businesses typically generate losses during their formative years and may derive limited immediate benefit from income tax exemptions.

Access to funding, availability of venture capital, commercialisation support and market access are likely to remain more significant determinants of start-up success than tax incentives alone. The effectiveness of the proposed Start-Up Act will therefore depend upon the broader ecosystem supporting entrepreneurship.

FINANCIAL SERVICES COMPETITIVENESS

The Budget reinforces Mauritius' commitment to maintaining its position as an International Financial Centre. While measures relating to Open Banking, digital assets, tokenisation and fintech innovation are welcome, the sector continues to face significant international challenges.

Increasing OECD-driven compliance requirements, Pillar Two implementation, Qualified Domestic Minimum Top-Up Tax obligations and enhanced economic substance expectations continue to increase operating costs. Mauritius also faces growing competition from other international financial centres including Dubai, Singapore, Luxembourg and Ireland.

Consequently, the long-term competitiveness of the jurisdiction will depend not only upon legislative reform but also upon regulatory efficiency, market access and continued international credibility.

MANUFACTURING SECTOR INCENTIVES

The extension of the 45% investment tax credit should encourage capital investment and technological upgrading. However, many manufacturers continue to face challenges relating to labour shortages, logistics costs, energy costs and access to skilled technical personnel.

The tax credit improves investment economics but does not fully address broader competitiveness concerns affecting the sector.

BUSINESS FACILITATION REFORMS

The proposed Business Facilitation Bill, introduction of silent approval mechanisms and streamlined licensing procedures have the potential to significantly improve the ease of doing business in Mauritius.

However, similar initiatives have been announced in previous years with varying levels of implementation success. The ultimate effectiveness of these reforms will depend upon administrative execution, digitalisation of government services and inter-agency coordination.

FISCAL SUSTAINABILITY

One of the key considerations not directly addressed by the Budget is long-term fiscal sustainability. Continued public sector expenditure growth, pension obligations and debt servicing requirements will require careful management to ensure that economic transformation initiatives remain financially sustainable over the medium and long term.

OVERALL STRATEGIC ASSESSMENT

The Budget should therefore be viewed as cautiously positive rather than unequivocally positive. While the strategic direction is encouraging and several initiatives have the potential to transform key sectors of the economy, successful implementation remains the critical determinant of success.

The Work and Live reforms represent an important component of Mauritius' long-term competitiveness strategy. The introduction of a Technical Permit, revised Occupation Permit framework and proposed Golden Visa Scheme may enhance the country's ability to attract investment, specialised skills and international talent. However, the effectiveness of these initiatives will depend upon efficient implementation, administrative responsiveness and maintaining Mauritius' competitiveness relative to other international relocation and investment destinations.

Businesses and investors should focus not only on the incentives announced but also on the increasing compliance obligations, reporting requirements and regulatory expectations that accompany the reforms.

HOW CAN WE ASSIST?

BRENT CONSULTA, is dedicated to guiding its clients through the complexities of the financial landscape. As a licensed Management Company by the Financial Services Commission (FSC), we pride ourselves on our ability to provide comprehensive support and turnkey solutions. Mauritius continues to offer an unparalleled proposition, and our country has consistently demonstrated remarkable resilience, with the financial sector showing steady appreciation within the global landscape.

From proper guidance on structuring matters from inception, to providing tailored solutions at the exit stage, our innovative approach and ability to adapt to the ever-evolving needs of the sophisticated financial market have been the cornerstone of our success. Our commitment to excellence ensures that our Clients receive the highest level of service and support, enabling them to navigate the financial sector with confidence and success.

OUR SERVICES INCLUDE:

- **Formation of domestic & global companies**
- **Residency, investor & retirement permits**
- **Formation of trusts, foundations & funds**
- **Payroll & accounting services**
- **Tax risk & compliance administration**
- **Administration of all companies & trusts**
- **Business licenses & visas**
- **Governance & secretarial services**

SET UP OFFSHORE TRUSTS & COMPANIES TO PROTECT YOUR ASSETS

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