



**COLBERT
HOLDINGS**

INVESTORS GUIDE

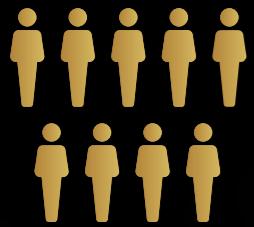
Mauritius

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MAURITIUS AT A GLANCE



Population
1.27 MILLION



Land Mass
2,040 KM²



Exclusive Economic Zone
2.3 MILLION KM²



Estimated Growth Rate
(2023)
7.0%



Doing Business
1ST IN AFRICA
13TH GLOBALLY



Inflation (2024)
4.5%



Literacy
91.9%



GNI Per Capita (2023)
USD 11,700



Languages
ENGLISH &
FRENCH



THE NORTH AT A GLANCE

Embrace The Lifestyle

Living in the north of Mauritius offers several advantages:

- 1. Stunning Beaches:** The northern region is home to some of the island's most beautiful beaches, like Mont Choisy and Grand Baie, perfect for swimming, sunbathing, and water sports.
- 2. Vibrant Community:** Grand Baie, in particular, has a lively atmosphere with numerous restaurants, shops, and nightlife options, making it a great place for socializing.
- 3. Tourist Attractions:** The north hosts popular attractions like the Pamplemousses Botanical Garden, the Coin de Mire and other beautiful islands.
- 4. Diverse Activities:** The area offers various activities, from water sports to hiking, catering to different interests and lifestyles.
- 5. Cultural Experiences:** The mix of local and tourist populations creates a rich cultural tapestry, with events and festivals throughout the year.
- 6. Accessibility:** The northern region is relatively well-connected, making it easy to travel to other parts of the island.
- 7. Climate:** The north generally enjoys a warm climate, with less rainfall compared to the south, making it ideal for outdoor activities year-round.
- 8. Expat Community:** There's a growing expat community, which can provide a support network and make it easier to adapt to life on the island.
- 9. Real Estate Options:** There are various housing options available, from beachfront villas to more affordable apartments, appealing to different budgets and preferences.
- 10. International schools:** The north offers the presence of various international schools comprising of English and French speaking medium

Overall, the north of Mauritius combines natural beauty with vibrant community life, making it an attractive place to live.





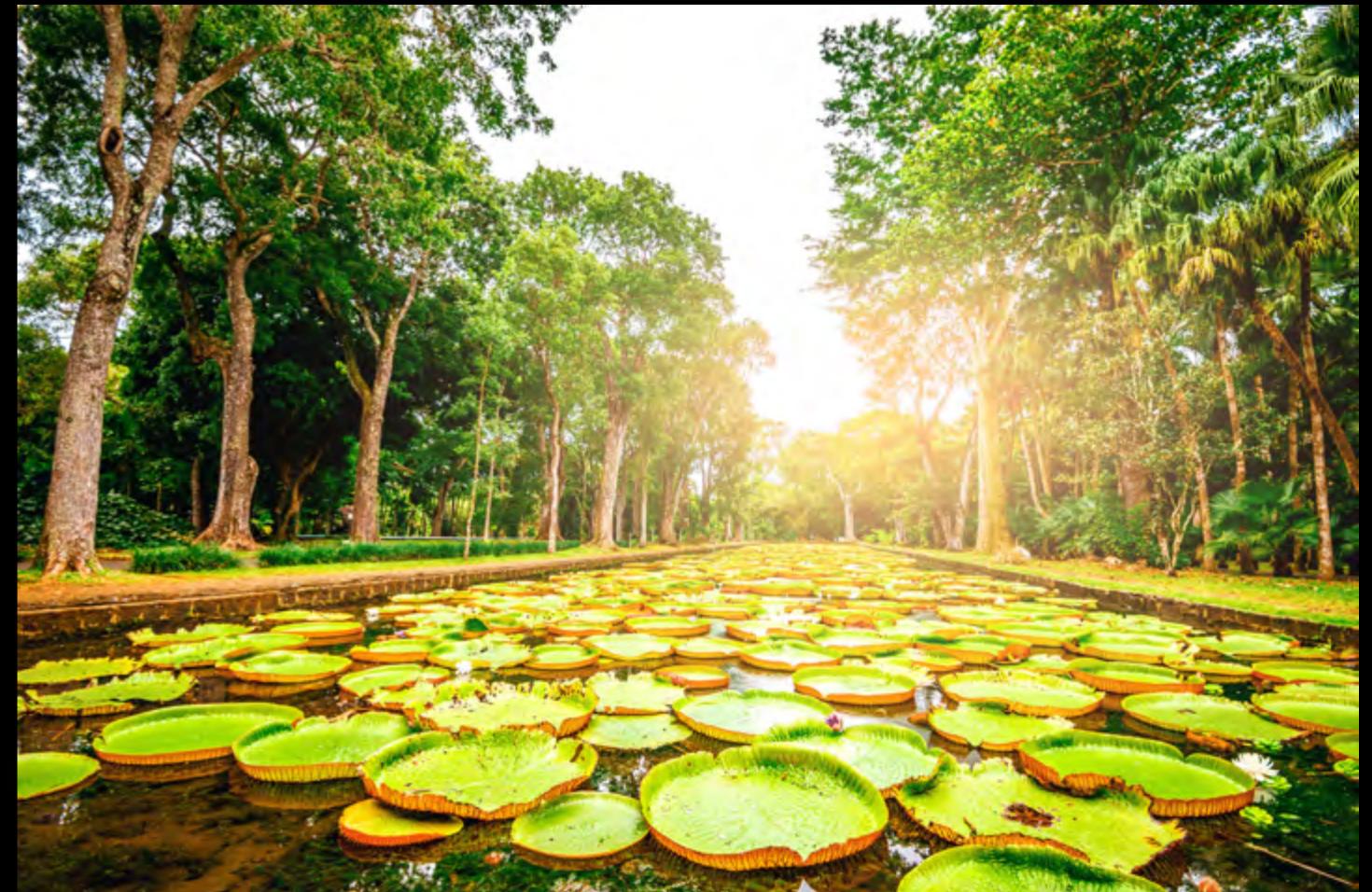
WHY INVEST IN MAURITIUS

Investing in Mauritius offers several compelling advantages:

- 1. The quintessence of stability** - Stable politics, secure laws and a growing economy makes Mauritius a reliable investment hub
- 2. A safe haven for your investment** - Investing in Mauritius ensures your personal, property and financial security
- 3. Strategic Location** - Mauritius serves as a gateway to Africa and Asia, making it an ideal base for businesses looking to expand into these regions
- 4. Business-Friendly Environment** - The government promotes foreign investment through favorable policies, low corporate tax rates, and various incentives for investors.
- 5. Strong Financial Sector** - Mauritius has a robust financial services sector with international banking and insurance companies, providing a supportive environment for business operations.

- 6. Tax Benefits** - The country has a network of double taxation treaties, which can help investors minimize tax liabilities.
- 7. Skilled Workforce** - The local workforce is well-educated and multilingual, making it easier for businesses to find qualified employees.
- 8. Quality of Life** - Mauritius offers a high standard of living, excellent healthcare, and good educational institutions, making it an attractive place for expatriates and their families.
- 9. Tourism Potential** - With its beautiful beaches and diverse attractions, the tourism sector continues to grow, presenting opportunities in hospitality and related industries.
- 10. Favourable time zone** - The island is located in the same time zone as the UAE and within 2 to 3 hours of difference with Europe

Overall, Mauritius presents a unique blend of opportunities and advantages, making it an attractive destination for both individual and institutional investors.



FOCUS ON FRIENDLY TAX REGIME

01 No capital gains tax

02 No inheritance tax

03 No wealth tax

04 No withholding tax

05 No foreign exchange control

06 Free movement of capital

07 No tax on dividend

08 Flat corporate tax rate of 15%

09 Personal income tax rate up to maximum of 20%

10 No property related taxes

ECONOMIC FUNDAMENTALS 2024

\$21 Bn

7.5%

11,920

\$798 Bn

GDP

GDP growth

GNI per Capita / USD

Foreign Direct Investment



A Great
place to live



Business-friendly
environment



Future-ready
infrastructure



Global
connectivity



World-class
talent

BUYING PROPERTY IN MAURITIUS:

A foreigner's guide

Foreigners can only buy property within designated developments which include:

- Integrated Resort Scheme (IRS)
- Real Estate Scheme (RES)
- Property Development Scheme (PDS)
- Smart City Scheme (SCS)
- Ground plus 2 (G+2) developments

Investors who spend more than USD 375,000 in a designated real estate development can get permanent residency status through Mauritius' residency-by-investment programme.



How the buying process works in Mauritius

You can buy residential property under an IRS, RES, PDS, Ground plus 2 or Smart City off-plan, during the construction phase, or once the construction is complete

To complete an off-plan purchase, you will need to:

- Sign a reservation agreement, known as the Contrat de Réservation Préliminaire (CRP) which includes a site plan of the development, unit plan, finishing schedule and furniture schedule, if applicable
- Provide a certified passport, utility bill and a Know Your Client (KYC) letter from your bank
- Pay a deposit of 10% to the appointed notary's bank account
- Sign bank trust agreements
- Apply for approval to purchase as a foreigner from the Economic Development Board (EDB)
- Pay a further 15% or 20% when construction starts and sign the title deed
- Apply for permanent residency
- Pay the balance of sales price over the construction period, as per the drawdown schedule
- Take hand-over of the property from the developer once construction is completed

WHO CAN PURCHASE PROPERTY IN MAURITIUS AND STRUCTURES TO USE

- Non-citizen of Mauritius
- A citizen of Mauritius
- A Mauritian company incorporated under the Companies Act 2001
- A society, set up as a civil partnership
- A trust where the trusteeship services are provided by a qualified trustee
- A foreign company registered under the Companies Act 2001 – registered in Mauritius as a branch

Note: Global businesses, as defined by the Financial Services Act 2007, may not acquire property under the IRS or RES scheme.



INVESTOR PROTECTION FOR OFF-PLAN PROPERTY PURCHASES:

Buyers will receive notification of a completion guarantee issued to the developer, prior to signature of the title deeds. Deposits for the purchase are kept in the notary's trust account until the developer has all their guarantees in place. The trust account is non-interest bearing. Only once there is sign-off from the quantity surveyor, the financing bank and the developer will these funds be called upon.

Additional fees incurred when purchasing a resale property

- Transfer tax: 5% of purchase price
- Notary fee: +1% + VAT of purchase price
- EDB processing fee: MUR 40,000
- Residency application administration: USD 2,000



YOUR GATEWAY TO STRATEGIC REAL ESTATE INVESTMENT IN MAURITIUS



The Mauritian residency-by-investment programme is administered at the sole discretion of the Mauritian Government and the Economic Development Board and is subject to the legislation in effect at the time of application. The applicant acknowledges that the intermediary cannot be held responsible for any changes in legislation, price changes, or modifications to immigration and nationality rules. Additionally, the intermediary is not liable for any changes in the expected processing timelines as initially communicated.

At Colbert Holdings, we understand that navigating the international property market can be complex. That's why we offer much more than property transactions, we deliver personalised solutions aligned to your unique financial and lifestyle aspirations. From the moment a client begins their property search to the final stages of securing rental opportunities, we are with them every step of the way.

Whether it's finding the perfect property, managing the legal and financial aspects or optimising the property for rental income, we manage everything seamlessly. Our aim is to provide a complete service, ensuring that every client feels fully supported throughout.

With Colbert Holdings, clients can be confident that every detail, from securing the ideal property to managing rentals, is handled with professionalism and precision.

WHY INVEST WITH COLBERT HOLDINGS?

- **Investment opportunities:** Designed to generate attractive returns across a range of profiles.
- **Dedicated guidance:** Support provided at every stage of the journey.
- **Tailored solutions:** Adapted to individual goals and aspirations.
- **Premium assets:** Located in one of the most sought-after tropical destinations.
- **Long-term vision:** Creating enduring value and lifestyle opportunities.



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Nous accompagnons nos investisseurs à chaque étape pour garantir un parcours d'investissement fluide et réussi avec Colbert Holdings.