



DÉVELOPPEMENT
— GROUPE —

**LIVING OR
INVESTING GUIDE**



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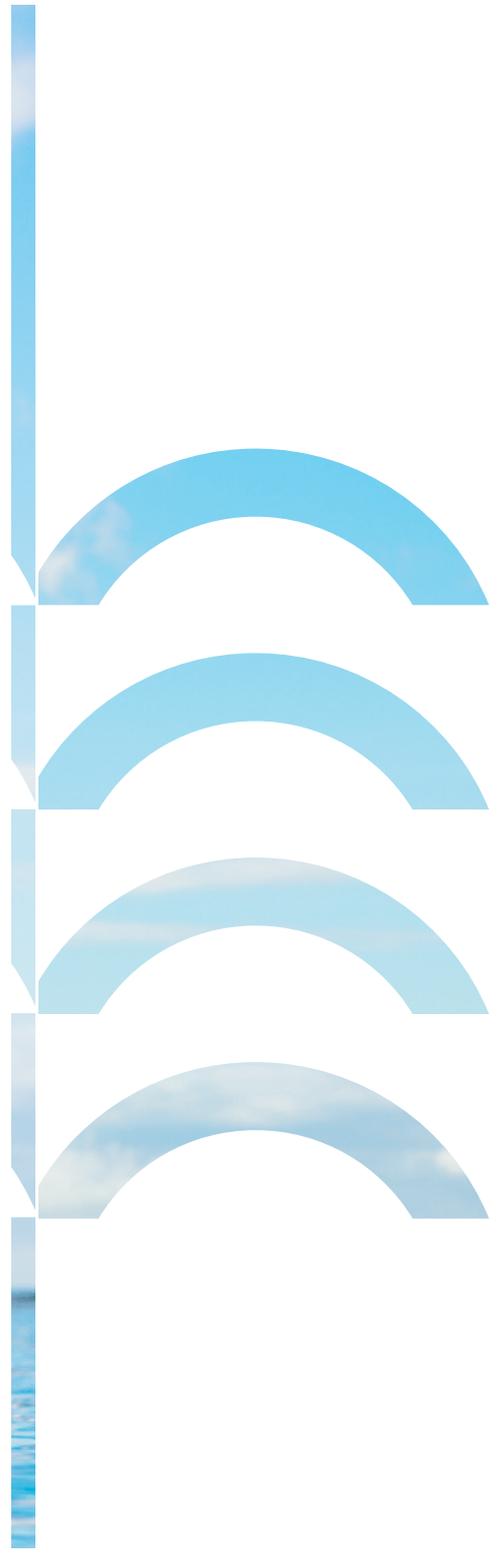
MAURITIUS



EDITO

Founded in 2007, the MJ Développement group operates in France and Mauritius by building high-quality real estate properties. As our approach is to find the best locations for your life projects and real estate investments, we have opened the doors to Mauritius where investment opportunities are unique... to live, invest or retire on that beautiful island.



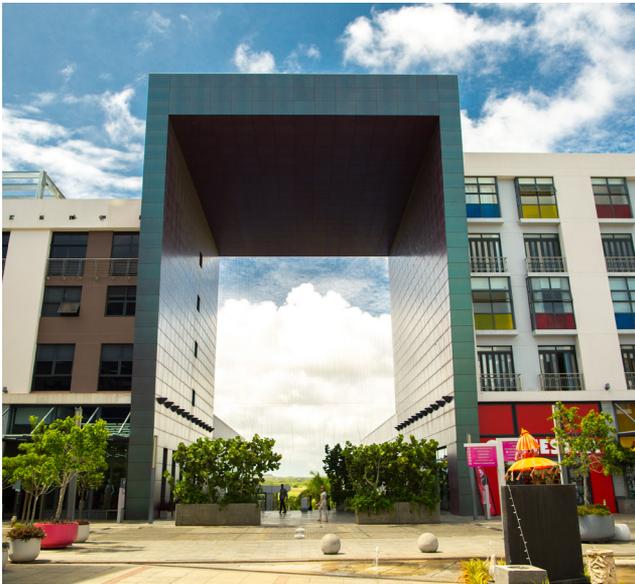


LIVING
in Mauritius

MODERN AND RELIABLE INFRASTRUCTURE

Mauritius is a modern country with a quality infrastructure in line with European standards. Its political and economic stability and steady positive growth have enabled the country to benefit from the assistance of major international funding organisations such as the World Bank, the African Development Bank, the International Monetary Fund and the French Development Agency.

The country is currently pursuing the development and maintenance of its infrastructure.



CLIMATE



ACCESSIBILITY AND MOBILITY

Mauritius has a modern and substantial airport situated in Plaine Magnien, in the south-east of the country, connecting the island to the rest of the world. The Metro Express service connects Port Louis, the capital city, with Rose Hill and Quatre Bornes, two major towns of the lower Plaine Wilhems and soon Curepipe as well.

PREMIUM VISA

The Premium Visa is for foreign nationals who wish to stay in Mauritius for 180 days, alone or with their family. This visa is for a renewable period of one year and is aimed at foreign professionals, investors and retirees. It allows them to live on the island without entering the labour market.

Indeed, foreign nationals must continue to work remotely and justify that their income comes from foreign sources.

HOW TO APPLY FOR A PREMIUM VISA?

The application procedure is free of charge and can be done online, [on the EDB website.](#)

The following documents must be provided at the time of application :



A PASSEPORT
valid



**EMAIL
ADDRESS**
valid



**AN IDENTITY
PHOTO**
in passport
format



**A QUARANTINE
RESERVATION**
and post
quarantine



**TRAVEL & HEALTH
INSURANCE**
covering the
whole period of
your stay



**A COPY OF
YOUR AIRLINE
TIKET**
round trip



PROOF OF SUFFICIENT FUNDS
to support you and your family during your
stay, such as a bank statement



ARE YOU ELIGIBLE?

To find out if you are eligible for the Premium Visa according to your nationality, check out the [Economic Development Board \(EDB\)](#) website which details the whole process.



LIFESTYLE

Mauritius boasts a unique blend of cultures and religions, complete freedom of expression and social peace, making it a particularly safe and pleasant place to live.

AVERAGE LIVING COSTS :

- MUR 50* = €1
- Bread: 19 MUR* (0.47€)
- A meal in a mid-range restaurant: 500 MUR* (12.50€)
- A cinema ticket: 246 MUR* (6.15€)
- 1L of petrol: 55 MUR* (1.10€)

EDUCATION

The Mauritian government has set itself the objective of making Mauritius a reference in the field of education and positioning the country as an education hub.

Mauritian education includes a well-developed network of public primary and secondary schools. A large number of public schools and 6 major university campuses (Humanities and Social Sciences, Natural Sciences, Engineering and Technology Systems (CITS), the Center for Innovative Lifelong Learning and the Center for Biomedical and Biomaterials Research) are also available. These and other sectors are the future economic and commercial pillars of the island.

THE EDUCATIONAL VILLAGE

The MEDINE group created a major university project on the island in 2015 which is an international university campus located on the west of the island. This campus has year-round partnerships with 25 prestigious European higher education establishments: Vatel, ESSEC, ESCP Europe, Sup Info, ENSA de Nantes (Architecture), Université Paris Dauphine, ASSAS, Descartes... allowing students to obtain BA (1) and MBA (2) degrees.

*These conversions are indicative and variable.

(1) Bachelor of Arts

(2) Master of Business Administration



HEALTH

Mauritius has a healthy climate and there is no risk of malaria or yellow fever.



The health care system in Mauritius is good. Practitioners on the island are trained, competent and organised in multidisciplinary medical practices as is also the case in Europe.



There are many pharmacies on the island, with duty pharmacies open on Sundays.



The network of private clinics is excellent. From general clinics such as the Darné clinic (subsidised by the C.F.E.) to the Grand Bay clinic, not forgetting the dental and cardiological clinics, all meet the standards set in this respect.



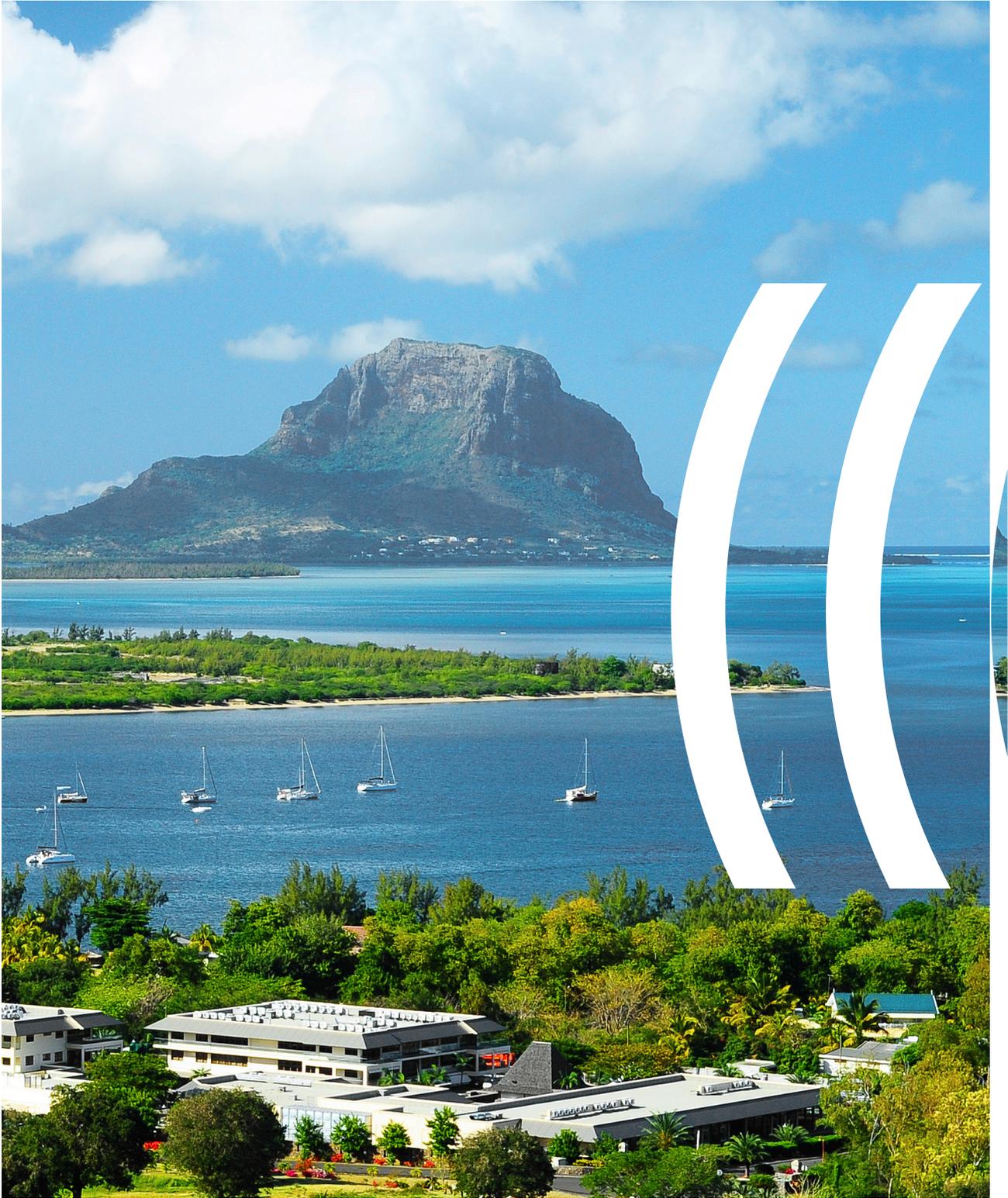
5 regional public hospitals are spread throughout the island. The hospitals offer a quality of care identical to that offered in mainland France. The nearest French university hospital in the north of Reunion Island, in Saint Denis, is a 45-minute flight away.



Mostly private, these dental establishments offer general and specialized care.









INVESTING
in Mauritius

TAXATION



RESIDENT TAX STATUS

By investing in real estate in Mauritius as part of a project labelled PDS by the EDB (Economic Development Board, ex BOI), you become a Mauritian resident*. Moreover, if you decide at any time to stay more than 183 days per year in your Mauritian residence, you will become a Mauritian tax resident without any specific requirements.

*Provided you invest in a property worth more than \$375 000

URBAN TAXATION IN MAURITIUS

In Mauritius, there is no property tax, housing tax or CSG. The only tax applied to goods is due upon purchase. This is a government tax that amounts to 5% of the promoter price.

A VERY ADVANTAGEOUS NON-DOUBLE TAXATION AGREEMENT

Due to its non-double taxation agreements signed between Mauritius and more than forty States (including in particular France, Luxembourg, India, the United Kingdom, the Republic of Malta, the Principality of Monaco, the United Arab Emirates, and more recently Germany, Sweden or South Africa as well as several States on the African continent) Mauritius benefits from a more advantageous tax climate.

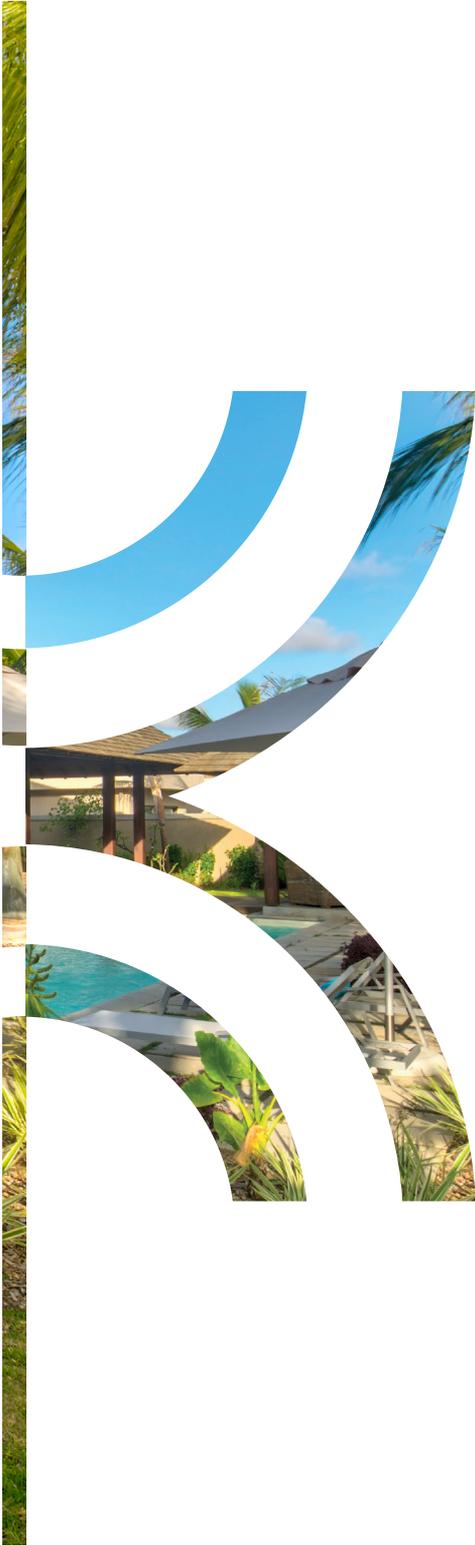


SUCCESSION TAXATION

There are no inheritance taxes in Mauritius. In case of inheritance, the property will be part of the estate assets abroad. No text in the agreement mentions successions. In practice, a person inherits property real estate following the death of his parents. The property is immediately transmitted once the death certificate is received by the notary in Mauritius. The property will be part of the taxable overseas estate.







RENTAL MANAGEMENT
of your villas



REASONS TO ENGAGE IN RENTAL MANAGEMENT IN MAURITIUS?

THE ADVANTAGES OF EFFICIENT RENTAL MANAGEMENT

In recent years, the holiday rental market has significantly developed thanks to web marketing, enabling it to target international visitors. People use the Internet to dream, to get information and eventually to make a reservation!

MAURITIUS' ASSETS: BRAND IMAGE AND HIGH-QUALITY TOURISTIC SERVICES.

- A «dream» destination not only for holidays, but also for weddings and seminars
- No particular seasons: stays all year round are feasible.
- A popular destination thanks to the quality of its hospitality to visitors
- 14 18-hole and 9-hole golf courses open all year round, attracting a relatively privileged clientele



INTERNATIONAL DEMAND FOR VILLAS AND FLATS STAYS

- Growth in the market for independent travellers seeking autonomy and favouring tailor-made, non-hotel accommodation.
- Growth in demand for villa and flat stays, especially from France, but also from England and Germany. This trend has gradually spread to all European countries, the Middle East, South Africa, Reunion, Russia, etc.



REASONS TO TRUST MJ HOLIDAYS WITH THE MANAGEMENT OF YOUR VILLA



CREATOR OF TAILOR-MADE AND AUTHENTIC HOLIDAYS:

The first contact is with our holiday planners, who are all native to Mauritius and know the area like the back of their hand. From the conception of your stay, to the organisation of activities on site, they will accompany you throughout your stay and become your personal advisors. You will benefit from a personalised concierge service, available whenever you need it.

TURNKEY HOLIDAYS:

Independence & autonomy are the key words for holidays at MJ Holidays. Upon arrival in the fully equipped suite or villa, travellers feel at home. For a day, several nights or even several months, our holiday suites or villas are equipped with the highest quality equipment for your comfort. Moreover, you will benefit from a hotel service & tailor-made concierge services: chef at home, duo massage...

3



AUTHENTIC ENCOUNTER:

Travellers will benefit from a privileged contact with our local advisors for an escape off the beaten track to discover an Island of natural beauty... Breath-taking places to discover. They know the island like very well more than specialists, they are natives of Mauritius. Your consultant will open the doors to one of the most beautiful destinations in the world.

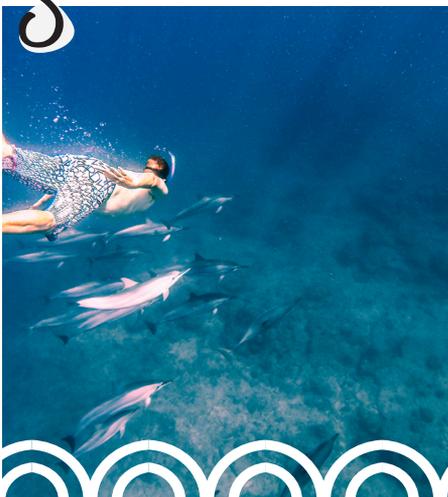
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A unique stay:

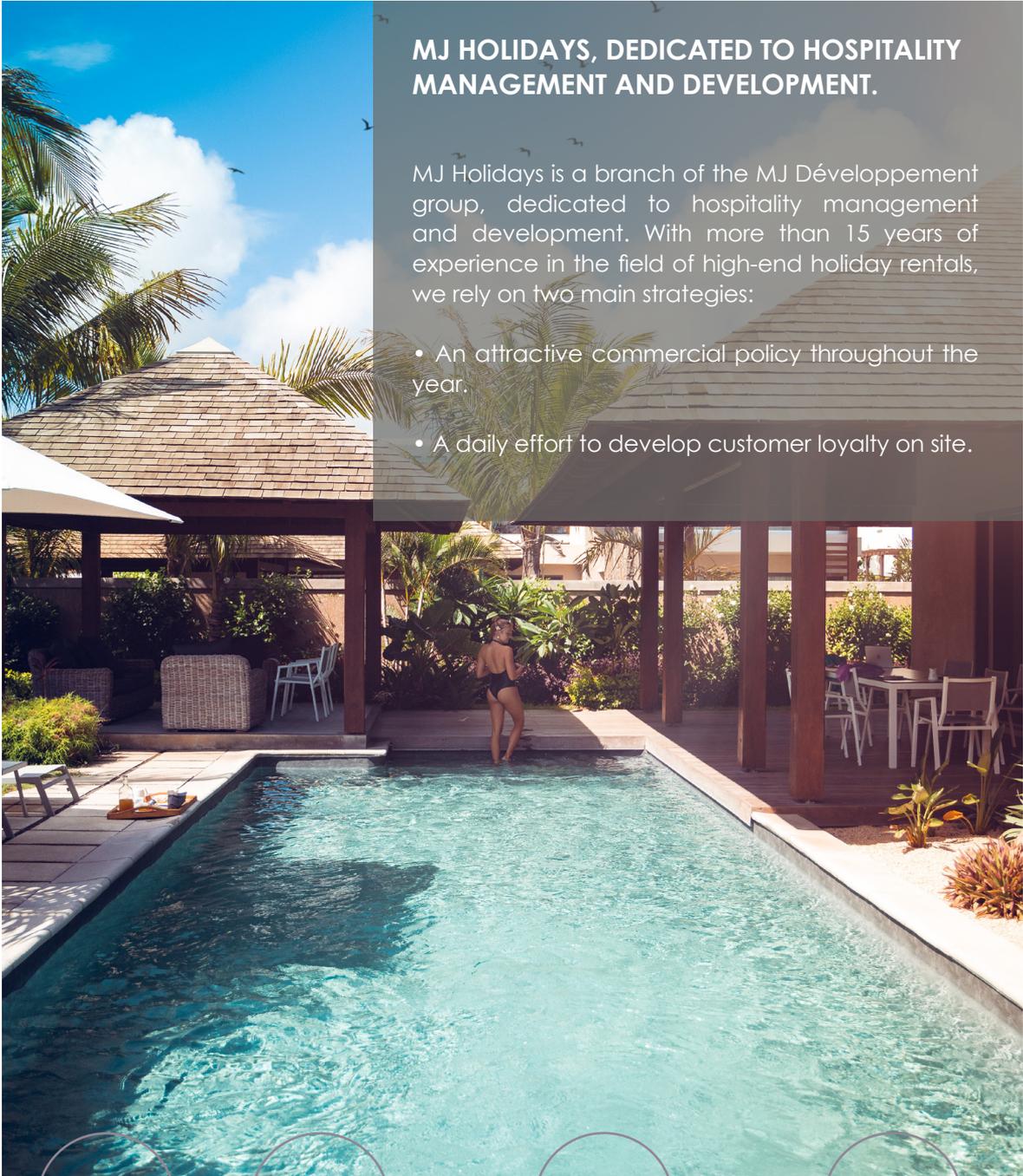
Our Suites & Villas are designed to offer you a moment of pure intimacy with family or friends. Relax in luxury, enjoy a unique view of the island and enjoy of the resort's facilities to relax and unwind. A kids' club, fitness room & clubhouse are available 7 days a week. Our Resorts are on a human scale, you will stay in a real haven of peace in the heart of Mauritius. The key words of your stay will be: Connection, Immersion, Experience.

5



AN ETHICAL EXPERIENCE:

Particularly sensitive to the protection of our environment, we are committed to minimising our environmental footprint on a daily basis. Enjoy local products from a short circuit, ride your bike and use those available at the Resort, drink water filtered by us... Moreover, we are planning to set up a selective sorting system, which does not exist in Mauritius.



MJ HOLIDAYS, DEDICATED TO HOSPITALITY MANAGEMENT AND DEVELOPMENT.

MJ Holidays is a branch of the MJ Développement group, dedicated to hospitality management and development. With more than 15 years of experience in the field of high-end holiday rentals, we rely on two main strategies:

- An attractive commercial policy throughout the year.
- A daily effort to develop customer loyalty on site.

1

single contact
person

20

years of experience
and know-how

+50

properties under management
in Mauritius

64%

average occupancy rate
of properties



MJ HOLIDAYS: AN INDIVIDUAL AND UNIQUE SERVICE TO SUIT YOUR NEEDS

- Private, secure and human-sized estates for a peaceful holiday.
- Sports and leisure facilities for all ages, on site (fitness area, swimming pool, lounge bar, kids club...) and nearby (jogging track, shops...).
- Spacious and modern villas and flats to stay with family or friends in complete privacy.
- Villas with individual swimming pools or flats.
- A la carte rental options: overnight, weekends, weekly, monthly rental.
- Tailor-made hotel services for guests: daily cleaning of the villa, in-house chef, catering service, concierge service, excursion organisation, massages...







RETIREMENT
in Mauritius



BECOMING A PERMANENT RESIDENT

To become a permanent resident, regardless of your age, all you need to get is

- Buy a property in a PDS (Property Development Scheme) labelled domain for a value of more than \$375 000.

The Mauritian tax authorities will then issue you with a Mauritian permanent resident card.

TAXATION ON YOUR RETIREMENT

- The single tax rate is 15%.
- Retirees must take out a «special expatriate» private insurance policy (before departure).
- No inheritance tax or wealth tax.
- No property tax, no council tax, no CSG tax.

ACTIVITIES

In addition to a variety of local and artisanal shops, Mauritius has about fifteen large modern shopping centres like the ones than can be found in Europe and new ones are being built every year. All the major international fashion brands are available, as well as a wide range of everyday products.

On the leisure side, there is no shortage of restaurants, cultural centres and cinemas. The climate in Mauritius is ideal for outdoor sports in general and water sports in particular. Mauritius has built up a reputation for golf by creating courses for major international competitions.





Head office :

55 avenue d'Espagne
64 600 Anglet - France

Phone: +33(0)5 59 03 13 00
Fax. +33(0)5 59 03 04 11

Our offices in Mauritius:

4th floor, The Axis, 26 Bank Street,
Cybercity, EBENE, Mauritius.

Showroom :

14, Ekô Savannah, Nautica Building, Royal
Road, Black River
Tel: +230 484 1814

www.mj-developpement.com

