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Understanding the Finance Bill 2026 & Economic and Financial Measures Bill 2026: What's Coming Next

Finance Bill 2026 & Economic and Financial Measures (Miscellaneous Provisions) Bill 2026 and their implications for business and investment

•The Finance Bill 2026 amends 25 existing laws, mainly in taxation and public finance.

•The Economic and Financial Measures (Miscellaneous Provisions) Bill 2026 amends over 50 laws to implement reforms across economic and financial sectors.

Business facilitation and ease of doing business

•Economic Development Board Act is amended with provisions for AI City Scheme Certificate (minimum investment of USD 1 million by the AI founder).

•Golden Visa introduced for high-net-worth individuals investing at least USD 1 million (or equivalent) in strategic sectors such as FinTech, AI, biotechnology and renewable energy. Benefits include among others an initial 2-year visa.

Fintech

•A National Fintech Governance Committee is established to drive Mauritius' fintech strategy, promote cross-agency collaboration, and strengthen the country's position as a fintech hub.

Renewable energy

•Tax incentives introduced for solar photovoltaic manufacturing, investment tax credits, and climate-related fiscal measures are enhanced.

Financial reporting

•The Financial Reporting Council is empowered to recognise, adopt or recommend sustainability reporting standards, including ISSB and climate-related disclosure standards.

Start-Up Act

•This new Act introduces a 10-year tax holiday, start-up accelerator support, digital patent management, and a tailored labour framework to foster innovation and entrepreneurship.

National Pension

•New terms and conditions are introduced for the State Age Pension, which replaces the Basic Retirement Pension.

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Selected fiscal measures for business and investment from the Finance Bill 2026

Income tax

•Individual taxpayers will not pay **Fair Share Contribution** for income years ending 30 June 2027 and 2028.

•As from the income year starting on 1 July 2026, in addition to the existing tax rates, individual taxpayers are liable to tax at the rate of 35% on chargeable income which exceeds Rs.12 million.

•75% of **CSR Fund** set up as from 1 January 2027 has to be paid to the Mauritius Revenue Authority (MRA) unless a reduction of up to 25% is approved by the National Social Inclusion Foundation.

•Companies having to submit APS statements have to include therein the **Corporate Climate Responsibility levy (CCR levy)** payable on a quarterly basis.

•Tax credit, other than on acquisition of new plant and machinery, artificial intelligence and patents and foreign tax, cannot be set off against **Corporate Climate Responsibility** levy payable.

•**Premium visa/Golden Visa** – income remitted in Mauritius for work performed remotely from Mauritius is taxable in Mauritius unless a declaration is made that tax has already been paid overseas.

•The **tax credit** of 45% that can be claimed equally over the first three years for the purchase of new plant and machinery, artificial intelligence and patents by **manufacturing companies** is extended for capital expenditure incurred until 30 June 2029.

•The tax holiday period of 8 years of a company incorporated after 30 June 2021 and holding an **Investment Certificate issued by the Economic Development Board** starts as from the date it starts operations instead of date of incorporation.

Value Added Tax

•The **time of supply of goods or services** which used to be the earlier of the time an invoice or VAT invoice is issued or time of payment is subject to a third criteria being 3 months from the date the supply is delivered or performed.

•The **penalty for failure to issue fiscal invoices** is now Rs.5,000 per day up to a maximum of Rs.1 million in any consecutive period of 12 months. The penalty is payable within 28 days after the issue of the claim by MRA.

•The time limit of 36 months for **claiming input tax** is reduced to 24 months as from the date it ought to have been claimed.

•**Insurance premium tax** at the rate of 5% is payable as from 1 January 2027 by a general insurer on premium for policy relating to general insurance business, such as motor, property, accident and health.

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