

# **Income Tax (Amendment of Schedule) Regulations 2023**

**GN No. 36 of 2023**

**Government Gazette of Mauritius No. 27 of 1 April 2023**

## **THE INCOME TAX ACT**

### **Regulations made by the Minister under section 161 of the Income Tax Act**

1. These regulations may be cited as the **Income Tax (Amendment of Schedule) Regulations 2023**.
2. In these regulations –  
"Act" means the Income Tax Act.
3. The Second Schedule to the Act is amended, in Part II, in Sub-part C, by deleting item 27 and replacing it by the following item –  
**27.** (a) Subject to sub-item (b), the holder of a Mauritian Diaspora Certificate, issued by the Economic Development Board under the Mauritian Diaspora Scheme prescribed under the Economic Development Board Act, shall be exempt from income tax on income derived from within or outside Mauritius in the case of –
  - (i) a professional or self-employed, during the 10 succeeding income years as from the income year in which he returns to Mauritius; and
  - (ii) a young professional, during the 5 succeeding income years as from the income year in which he returns to Mauritius.  
(b) The exemption in respect of income derived from within Mauritius shall be limited to the activity specified in the Mauritian Diaspora Certificate.

Made by the Minister on 23 March 2023.