**General Information**

**MRIC-RDTIC**

**2022**



**Mauritius Research and Innovation Council**

**Research, Development and Taxation Incentive -Innovation confirmation**

**PRIVACY STATEMENT**

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**Research, Development and Taxation Incentive Innovation confirmation**

# About the MRIC

The Mauritius Research and Innovation Council (MRIC) formerly known as the Mauritius Research Council, is a corporate body set up on the 1st of September 2019 through the proclamation of the Mauritius Research and Innovation Council Act 2019. The activities of the Council are focused on the main objective of promoting, coordinating, and exploiting research with a view to sharpening the competitive edge of industries for sustainable economic and social growth. To that end, the Council operates several Research and Innovation Grant Schemes.

# Purpose of the Innovation Confirmation

The purpose of this innovation confirmation is to ascertain the Research and/or the Innovation process of projects developed by start-ups, enterprises, and industry with a view of taking advantage of the tax relief mechanism for Research, Development, and Innovation (R, D&I) in Mauritius as per section 161A (55) of the Income Tax Act and The Finance (Miscellaneous Provisions) Act 2017.

The RDTIC, which operates as a collaboration between the Mauritius Research and Innovation Council (MRIC) and the Mauritius Revenue Authority (MRA), aims to incentivize businesses to perform research and development (R&D), boost creativity and innovation, initially through support towards applications made for

1. Double Deduction for R, D&I Activities
2. Accelerated Depreciation

Applicants are encouraged to consult the [statement of practice](https://www.mra.mu/download/SOP-DeductionForResearch.pdf) for deduction for research and development (SP 20/20).

## Double Deduction for R, D&I Activities

Under this measure, a person incurring expenditure on qualified research and development, in direct relation to its existing trade or business, is entitled to a double deduction (i.e. an additional 100%) of the amount of expenditure incurred, only if the research and development is carried out in Mauritius.

However, if qualifying expenditure incurred is not directly related to the existing trade or business of the person, then the person is allowed a deduction of 100%.

## Accelerated Depreciation

A company investing or spending on innovation, improvement or development of a process, product or service will be eligible for accelerated depreciation of 50% in respect of capital expenditure incurred on R&D.

# Eligibility

This scheme is eligible for companies wishing to benefit for Research, Development, and Innovation Taxation Benefits for **completed project** through the Mauritius Revenue Authority (MRA).

The applicant must be a Mauritian national, or in the case of an organisation/company must be registered in Mauritius.

# Innovation Confirmation by the MRIC

The MRIC, as main institution responsible for research and innovation has been given the responsibility to support the implementation those measures, through the assessment of project innovativeness.

A Technical Committee has been set up to assess any R&D projects and provide a tax relief certificate eligible to claim double deduction for qualifying R&D expenditure and Accelerated Depreciation.

# Evaluation Criteria

Projects submitted to the MRIC for RDI taxation benefits will go through a verification process and evaluated against the following criteria:

* Innovativeness
* Ingenuity
* Commercial Potential
* Specificity
* Achievability

# Application Process

**Diagram

Description automatically generated**

Applicants should submit an application form together with project report and expenditure justifications.

The prescribed application forms and the corresponding guidelines for the RDI taxation benefits can be collected at the MRIC.

Alternatively, the application forms and guidelines can be downloaded from the following website: [www.mric.mu](http://www.mric.mu)

**Note:**

Applicants may be called upon for a presentation of their completed project as part of the evaluation process.

For more details on the scheme, please contact the Mauritius Research and Innovation Council.

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