

DB 2015 RANK	13	DB 2014 RANK***	11	CHANGE IN RANK	+ -2
DB 2015 DTF** (% POINTS)	91.92	DB 2014 DTF** (% POINTS)	91.92	CHANGE IN DTF** (% POINTS)	0.00

Indicator	Mauritius	Sub-Saharan Africa	OECD
Payments (number per year)	8.0	38.2	11.8
Time (hours per year)	152.0	310.8	175.4
Profit tax (%)	11.2	17.6	16.4
Labor tax and contributions (%)	6.5	14.0	23.0
Other taxes (%)	6.7	14.7	1.9
Total tax rate (% profit)	24.5	46.2	41.3

Tax or mandatory contribution	Payments (number)	Notes on Payments	Time (hours)	Statutory tax rate	Tax base	Total tax rate (% profit)	Notes on TTR
Corporate income tax	1	online filing	36	15%	taxable profit	10.10	
Property transfer tax	1			10%	sale price	6.06	
Employer paid - Contributions to National Pension Fund (NPF)	1	online filing	48	6%	gross salaries	3.88	
Employer paid - Contributions to National Savings Fund (NSF)	0	online filing		2.5%	gross salaries	1.51	
Corporate social responsibility tax	0	paid jointly		2%	chargeable income	1.15	
Employer paid - Training tax	0	online filing		1%	gross salaries	1.13	
Council tax	1			MUR 100,000	fixed fee	0.62	
Road tax	1			various rates		0.06	
Stamp duty	1			MUR 15 per page	number of pages of contract	0.00	small amount
fuel tax	1				retail fuel price	0.00	small amount
Employee paid - Contributions to National Pension Fund (NPF)	0	withheld		3%	gross salaries	0.00	withheld
Value added tax	1	online filing	68	15%	value added	0.00	not included
Totals:	8.0		152.0			24.51	

**The distance to frontier score shows how far on average an economy is at a point in time from the best performance achieved by any economy on each Doing Business indicator since 2005 or the third year in which data for the indicator were collected. The measure is normalized to range between 0 and 100, with 100 representing the frontier. [Read more...](#)

***Last year's rankings are adjusted. They are based on 10 topics and reflect [data corrections](#).