

Key Facts

Foreign Companies

Foreign companies may register as a branch in Mauritius.

Company Legislation	<ul style="list-style-type: none"> - The Companies Act 2001 - Financial Services Act 2007 - The Income Tax Act 1995 	Filing Required by Registrar of Companies	<ul style="list-style-type: none"> - Authenticated copy of the certificate of incorporation or registration in its place of incorporation or origin or a document of similar effect. - Authenticated copy of its constitution, charter, statute or Memorandum and Articles or other instrument defining its constitution. - A list of directors containing similar particulars as are contained in the register of the directors, managers and secretaries of a company. - Memorandum of appointment stating the names and addresses of two or more persons resident in Mauritius, not including a foreign company, authorised to accept on its behalf any notices to be served on the company. - Notice of the situation of its Registered Office in Mauritius; the days and hours during which it is open and accessible to the public.
Definition	<p>A company incorporated outside Mauritius may be licensed as a Global Business Company ('GBC') in Mauritius.</p>		
Name	<p>Prior approval required - some wording sensitive. Can end with "Limited", Corp., B.V., N.V., S.A., Inc. or Ltd</p>		
Tax Status Options	<p>GBCs are not subject to capital gains tax but are subject to a tax rate of 15% on income. GBCs receive a foreign tax credit for withholding and underlying taxes paid abroad. A partial exemption regime of 80% is available on specific income streams, subject to the GBC meeting the substance requirements.</p>		

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Filing of Balance Sheet	<ul style="list-style-type: none">- A copy of its balance sheet made up to the end of its last preceding accounting period is required to be filed within three months of its annual meeting of shareholders.- In addition to the balance sheet, the company needs to comply with the International Accounting Standards, fairly showing the assets employed in, and liabilities arising out of, and its profit or loss arising out of, its operations conducted in or from Mauritius.
Audited Account	Yes, for the Mauritius part of the Company's activities.
Tax Return Required	Yes, only on the Mauritius part of the Company's activities.

Please refer to our GBC Fact Sheet to understand the parameters within which the registration would be finalized.

Offices

The Americas/Caribbean

Bahamas

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Canada

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Cayman Islands

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