

Key Facts

Domestic Companies

General Information	
Company Legislation	<ul style="list-style-type: none"> - The Companies Act 2001 - The Income Tax Act 1995 - Any such other laws specific to the business
Regulatory Bodies	<ul style="list-style-type: none"> - The Registrar of Companies - The municipal council in the region where its activity is conducted
Name	<ul style="list-style-type: none"> - Prior approval required - some wording sensitive - For private companies limited by shares, name must end with "Limited" or Ltd
Time to Incorporate	Two to three days, provided that all required information is received
Availability of Shelf Companies	No
Migration of Companies In and Out of Mauritius	Allowed

Tax Status Options	<ul style="list-style-type: none"> - Tax credit for any foreign tax suffered (corporate and withholding) - No capital gains tax - Corporate tax of 15% on business profit - Corporate Social Responsibility Tax of 2% on chargeable income - 15% VAT (if registration required)
Statutory Information	
Stated Capital	Standard MUR 100
Shareholders	Minimum Number Required: One Corporate Shareholders Permitted: Yes Location: No restriction
Directors	Minimum Number Required: One Corporate Directors Permitted: No Location: Must have at least one Director resident in Mauritius

Key Facts

Domestic Companies

Secretary	Mandatory: Yes, except for small private companies Corporate Secretary Permitted: Yes
Registered Office Required	Yes, in Mauritius
Company Minutes	Yes
Company Seal	Yes
Constitution	Not required, but can be adopted
Documents Retained at Registered Office	Constitutive documents, minutes, register of members, register of directors and officers, register of interests, register of shares, accounting records and agreements
Information Required by the Authorities Prior to Incorporation	- For beneficial owners, Shareholders and Directors: names, passport copies including signature page, proof of residential addresses, bank references, and resume/Curriculum Vitae - For entities: corporate documents, business plan, auditor's and banker's details
Accounting and Administration	
Audited Accounts Required	Yes, to be filed annually with the Registrar of Companies

Annual Return Required	Yes, to be filed annually with the Registrar of Companies
Tax Return Required	Yes, to be filed annually and quarterly with the Mauritius Revenue Authority under Advanced Payment System
Access to Double Tax Avoidance Agreements	Yes
Exchange Controls	No
Approved Activities	- Any lawful activity - Some activities may be regulated by other bodies - Restrictions on acquisition of property and real estate
Advantages	- Full benefits of Double Taxation Treaties - Mauritius tax residency - Foreign tax credit for withholding and underlying taxes paid abroad - Stable environment - No capital gains tax
Disadvantages	- Alternative minimum tax can apply - Accounts must be audited and filed within six months of balance sheet date

Offices

The Americas/Caribbean

Bahamas

Trident Trust Company
(Bahamas) Ltd
T: +1 242 322 6154
bahamas@tridenttrust.com

Barbados

Trident Corporate Services
(Barbados) Ltd
T: +1 246 621 0760
barbados@tridenttrust.com

British Virgin Islands

Trident Trust Company (BVI) Ltd
T: +1 284 494 2434
bvi@tridenttrust.com

Canada

TT Services (Canada) Ltd
T: +1 604 687 0811
vancouver@tridenttrust.com

Cayman Islands

Trident Trust Company
(Cayman) Ltd
T: +1 345 949 0880
cayman@tridenttrust.com

Nevis

Morning Star Holdings Ltd
T: +1 869 469 1817
nevis@tridenttrust.com

Meridian Trust Company Ltd

T: +1 869 469 1333
nevis@tridenttrust.com

Panama

Trident Corporate Services
(Panama) S.A.
T: +507 302 7494
panama@tridenttrust.com

United States

Atlanta
Trident Corporate Services, Inc
T: +1 404 233 5275
usa@tridenttrust.com

Trident Fund Services, Inc

T: +1 404 364 2019
americasfunds@tridenttrust.com

Miami

Trident Corporate Services, Inc
T: +1 305 405 9006
miami@tridenttrust.com

New York

Trident Corporate Services, Inc
T: +1 212 840 8280
nyc@tridenttrust.com

Sioux Falls

Trident Trust Company
(South Dakota) Inc
T: +1 605 679 4355
sd@tridenttrust.com

US Virgin Islands

Trident Trust Company (VI) Ltd
T: +1 340 774 7322
usvi@tridenttrust.com

Asia

Hong Kong

Trident Corporate Services (Asia) Ltd,
Trident Fund Services (HK) Ltd
& Trident Trust Company (HK) Ltd
T: +852 2805 2000
hongkong@tridenttrust.com

New Zealand

Trident Trust Company (NZ) Ltd
T: +64 9 300 6067
nz@tridenttrust.com

Singapore

Trident Corporate Services
(Singapore) Pte Ltd, Trident Fund
Services (Singapore) Pte Ltd &
Trident Trust Company (Singapore)
Pte Ltd
T: +65 6653 1800
singapore@tridenttrust.com

EMEA

Cyprus

Trident Trust Company (Cyprus) Ltd
T: +357 258 20 650
cyprus@tridenttrust.com

Dubai

Trident Trust Company (UAE) Ltd
DMCC Branch
T: +971 4 423 9988
dubai@tridenttrust.com

Trident Fund Services (DIFC) Ltd

T: +971 4 277 1191
dubai@tridenttrust.com

Guernsey

Trident Trust Company
(Guernsey) Ltd
T: +44 1481 727571
guernsey@tridenttrust.com

Isle of Man

Trident Trust Company (IOM) Ltd
T: +44 1624 646700
iom@tridenttrust.com

Jersey

Trident Trust Company Ltd
T: +44 1534 733401
jersey@tridenttrust.com

Luxembourg

Trident Trust Company
(Luxembourg) S.A.
T: +352 26 30 28 48
luxembourg@tridenttrust.com

Malta

Trident Corporate Services
(Malta) Ltd & Trident
Trust Company (Malta) Ltd
T: +356 21 434 525
malta@tridenttrust.com

Trident Fund Services (Malta) Ltd

T: +356 23 715 500
malta@tridenttrust.com

Mauritius

Trident Trust Company
(Mauritius) Ltd
T: +230 460 7890
mauritius@tridenttrust.com

Seychelles

Trident Trust Company
(Seychelles) Ltd
T: +248 432 5593
seychelles@tridenttrust.com

Switzerland

Trident Corporate Services AG
T: +41 44 396 1080
switzerland@tridenttrust.com

United Kingdom

Trident Trust Company (UK) Ltd
T: +44 20 7935 1503
uk@tridenttrust.com

Trident Company

Services (UK) Ltd
T: +44 20 7487 0460
corpservices@tridenttrust.com