

# Key Facts

## Foreign Companies

Foreign companies may register as a branch in Mauritius.

<b>Company Legislation</b>	<ul style="list-style-type: none"> <li>- The Companies Act 2001</li> <li>- Financial Services Act 2007</li> <li>- The Income Tax Act 1995</li> </ul>	<b>Filing Required by Registrar of Companies</b>	<ul style="list-style-type: none"> <li>- Authenticated copy of the certificate of incorporation or registration in its place of incorporation or origin or a document of similar effect.</li> <li>- Authenticated copy of its constitution, charter, statute or Memorandum and Articles or other instrument defining its constitution.</li> <li>- A list of directors containing similar particulars as are contained in the register of the directors, managers and secretaries of a company.</li> <li>- 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.</li> <li>- Notice of the situation of its Registered Office in Mauritius; the days and hours during which it is open and accessible to the public.</li> </ul>
<b>Definition</b>	<p>A company incorporated outside Mauritius may be licensed as a Global Business Company ('GBC') in Mauritius.</p>		
<b>Name</b>	<p>Prior approval required - some wording sensitive. Can end with "Limited", Corp., B.V., N.V., S.A., Inc. or Ltd</p>		
<b>Tax Status Options</b>	<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>		

# Key Facts

## Foreign Companies

Filing of Balance Sheet	<ul style="list-style-type: none"><li>- 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.</li><li>- 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.</li></ul>
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

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