

# Key Facts

## Domestic Companies

General Information	
Company Legislation	- The Companies Act 2001 - The Income Tax Act 1995
Regulatory Bodies	The Registrar of Companies
Name	Prior approval required - some wording sensitive. 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	- Tax credit for any foreign tax paid (corporate and withholding) - No capital gains tax - 15% on business profit - 15% VAT - Alternative minimum tax (lesser of 7.5% profit or 10% declared dividends) applies

Statutory Information	
Stated Capital	Standard US\$1,000
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
Secretary	Mandatory: Yes, except for small companies Corporate Secretary Permitted: Yes Location: Mauritius
Registered Office Required	Yes, in Mauritius
Company Minutes	Yes
Company Seal	Yes
Constitution	Not required, but can be adopted

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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	Advantages	<ul style="list-style-type: none"> <li>- Full benefits of Double Taxation Treaties</li> <li>- Foreign tax credit for withholding and underlying taxes paid abroad</li> <li>- Stable environment</li> <li>- No capital gains tax</li> </ul>
Information Required by the Authorities Prior to Incorporation	<ul style="list-style-type: none"> <li>- For beneficial owners, Shareholders and Directors: names, passport copies including signature page, proof of residential addresses, bank references, and resume/Curriculum Vitae</li> <li>- For entities: corporate documents, business plan, auditor's and banker's details</li> </ul>	Disadvantages	<ul style="list-style-type: none"> <li>- Alternative minimum tax can apply</li> <li>- Accounts must be audited and filed within six months of balance sheet date</li> </ul>
<b>Accounting and Administration</b>			
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		
Access to Double Tax Avoidance Agreements	Yes		
Exchange Controls	No		
Approved Activities	<ul style="list-style-type: none"> <li>- Any lawful activity</li> <li>- Some activities may be regulated by other bodies</li> <li>- Restrictions on acquisition of property and real estate</li> </ul>		

# Offices

## The Americas/Caribbean

### Bahamas

Trident Corporate Services  
(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

### 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 Trust (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

#### Miami

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

### New Zealand

Trident Trust Company (NZ) Ltd  
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### Singapore

Trident Corporate Services  
(Singapore) Pte Ltd &  
Trident Trust Company  
(Singapore) Pte Ltd  
T: +65 6653 1800  
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## EMEA

### Cyprus

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T: +357 258 20 650  
cyprus@tridenttrust.com

### Trident Fiduciaries (Middle East) Ltd

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### Dubai

Trident Trust Company (UAE) Ltd  
DMCC Branch  
T: +971 4 423 9988  
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### Guernsey

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(Guernsey) Ltd  
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### Isle of Man

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### Jersey

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### Luxembourg

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(Luxembourg) S.A.  
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### Malta

Trident Corporate Services  
(Malta) Limited &  
Trident Trust Company (Malta) Ltd  
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### Mauritius

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(Mauritius) Ltd  
T: +230 210 9770  
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### Seychelles

Trident Trust Company  
(Seychelles) Ltd  
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### Switzerland

Trident Corporate Services AG  
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### United Kingdom

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### Trident Company

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