

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 which may be licensed as a Category 1 Global Business Licence Company ("GBC1") or Category 2 Global Business Licence Company ("GBC2"). A Foreign Company may be licensed as a Category 1 Global Business Licence Company.</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>Subject to Mauritius tax at 15% but eligible for a "deemed" foreign tax credit which effectively reduces the tax rate to 3% with a GBC1 Licence. It would be exempt from Income Tax in Mauritius if registered as a GBC2.</p>		

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Filing of Balance Sheet

- 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.

Please refer to our GBC1 and/or GBC2 Fact Sheet to understand the parameters within which the registration would be finalized.

Offices

The Americas/Caribbean

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