

Key Facts

GBC2 Companies

Mauritius Category Two Global Business Licence (GBC2) companies are comparable to an International Business Company (IBC). They are not Mauritius tax resident.

General Information	
Company Legislation	- The Companies Act 2001 - Financial Services Act 2007
Regulatory Bodies	- The Registrar of Companies - The Financial Services Commission
Name	Company names can end in "Limited", "Corp.", "B.V.", "N.V.", or "S.A." Prior name approval is required. Some wording is sensitive; names identical or similar, offensive words.
Time to Incorporate	Two to four 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 Exempt
Statutory Information	
Stated Capital	Standard US\$1,000

Minimum Number of Shareholders	One
Directors	Minimum Number Required: One Corporate Directors Permitted: Yes Location: No restriction
Secretary	Mandatory: No Corporate Secretary Permitted: Yes Location: No restriction
Is a Registered Office Required	Yes
Company Minutes	Yes
Company Seal	Yes
Constitution	Not required, but can be adopted
Documents Retained at Registered Office (Confidential and not for public access)	Constitutive documents, minutes, register of members, register of directors and officers, register of interests, register of shares, due diligence documents, accounting records and agreements

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Information Required by the Authorities Prior to Incorporation	<ul style="list-style-type: none"> - 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 and bankers
Accounting and Administration	
Annual Shareholders Meeting Required	Yes
Audited Accounts	No
Tax Return	No
Double Tax Avoidance Treaty Benefits	No. Being "fiscally transparent" and non-resident for tax purposes, a GBC2 cannot avail itself of treaty benefits.
Exchange Controls	No
Are Accounts Filed	Yes. To file a yearly financial summary in set template

Approved Activities	May not engage in the following activities: <ul style="list-style-type: none"> - Banking - Financial services - Carrying out the business of holding or managing or otherwise dealing with a collective investment fund or scheme as a professional functionary - Providing of Registered Office facilities, nominee services, directorship services, secretarial services or other services for corporations - Providing trusteeship services by way of business
Advantages	<ul style="list-style-type: none"> - Flexible legislation - Low annual fees - Tax exempt - Stable jurisdiction
Disadvantages	<ul style="list-style-type: none"> - Relatively lower credibility in high-profile trading operations - Cannot avail itself of tax treaty benefits

Offices

The Americas/Caribbean

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