

Key Facts

Authorised Companies

The Authorised Company (AC) replaced the Category Two Global Business Company (GBC2). It is treated as non-resident for taxation purposes in Mauritius provided that its place of effective management is outside Mauritius; its business activities are conducted principally outside of Mauritius; and it is controlled by a majority of shareholders who are not citizens of Mauritius.

General Information	
Company Legislation	- The Companies Act 2001 - Financial Services Act 2007
Regulatory Bodies	- The Registrar of Companies - The Financial Services Commission
Name	- Prior approval is required - Can end with "Limited", "Ltd", "Corp.", "B.V.", "N.V.", "S.A." or "Inc."
Time to Incorporate	Seven to ten days, provided that all required information is received
Shelf Companies	Not available
Migration of Companies	Permitted, in and out of Mauritius
Tax Status Options	Non-resident in Mauritius for taxation purposes
Statutory Information	
Stated Capital	Standard US\$1,000
Number of Shareholders	Minimum of one

Directors	- Minimum of one required - Corporate Directors are permitted - Cannot be Mauritius resident
Secretary	- Corporate Secretary is optional - No restriction on location
Registered Office	Required: must be in Mauritius
Company Minutes	Yes
Company Seal	Yes
Constitution	Not required, but can be adopted
Documents Retained at Registered Office (confidential, no public access)	Constitutive documents, minutes, register of members, register of directors and officers, register of interests, due diligence documents, accounting records and agreements

Key Facts

Authorised Companies

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/signed curriculum vitae - For entities: corporate documents and financial statements, business plan, proposed banker, consent forms 	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
Accounting and Administration			
Annual Shareholders Meeting	Required	Advantages	<ul style="list-style-type: none"> - Flexible and robust legislation - Low annual fees - Zero tax in Mauritius
Audited Accounts	No	Disadvantages	<ul style="list-style-type: none"> - Relatively lower credibility in high-profile trading operations - Cannot avail itself of tax treaty benefits - Restrictions on trading: cannot trade in Mauritius
Filing of Accounts	Yes: a yearly financial summary in set template		
Tax Return	Yes: a return of income within six (6) months of its year end		
Double Tax Avoidance Treaty Benefits	No: an AC is not tax resident in Mauritius and cannot avail itself of treaty benefits		
Exchange Controls	No		

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

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 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

Trident Fund Services, Inc

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

Miami

Integritas, Inc
T: +1 305 405 9006
contact@integritastrust.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

Trident Fiduciaries (Middle East) Ltd

T: +357 253 53 520
fiduciariesme@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) Limited &
Trident Trust Company (Malta) Ltd
T: +356 21 434 525
malta@tridenttrust.com

Mauritius

Trident Trust Company
(Mauritius) Ltd
T: +230 210 9770
mauritius@tridenttrust.com

Seychelles

Trident Trust Company
(Seychelles) Ltd
T: +248 4 422 000
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