

# Key Facts

## Domestic Companies

General Information	
Company Legislation	<ul style="list-style-type: none"> <li>- The Companies Act 2001</li> <li>- The Income Tax Act 1995</li> <li>- Any such other laws specific to the business</li> </ul>
Regulatory Bodies	<ul style="list-style-type: none"> <li>- The Registrar of Companies</li> <li>- The municipal council in the region where its activity is conducted</li> </ul>
Name	<ul style="list-style-type: none"> <li>- Prior approval required</li> <li>- some wording sensitive</li> <li>- For private companies limited by shares, name must end with "Limited" or Ltd</li> </ul>
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	<ul style="list-style-type: none"> <li>- Tax credit for any foreign tax suffered (corporate and withholding)</li> <li>- No capital gains tax</li> <li>- Corporate tax of 15% on business profit</li> <li>- Corporate Social Responsibility Tax of 2% on chargeable income</li> <li>- 15% VAT (if registration required)</li> </ul>
Statutory Information	
Stated Capital	Standard MUR 100
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

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<b>Secretary</b>	Mandatory: Yes, except for small private companies Corporate Secretary Permitted: Yes
<b>Registered Office Required</b>	Yes, in Mauritius
<b>Company Minutes</b>	Yes
<b>Company Seal</b>	Yes
<b>Constitution</b>	Not required, but can be adopted
<b>Documents Retained at Registered Office</b>	Constitutive documents, minutes, register of members, register of directors and officers, register of interests, register of shares, accounting records and agreements
<b>Information Required by the Authorities Prior to Incorporation</b>	- 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, auditor's and banker's details
<b>Accounting and Administration</b>	
<b>Audited Accounts Required</b>	Yes, to be filed annually with the Registrar of Companies

<b>Annual Return Required</b>	Yes, to be filed annually with the Registrar of Companies
<b>Tax Return Required</b>	Yes, to be filed annually and quarterly with the Mauritius Revenue Authority under Advanced Payment System
<b>Access to Double Tax Avoidance Agreements</b>	Yes
<b>Exchange Controls</b>	No
<b>Approved Activities</b>	- Any lawful activity - Some activities may be regulated by other bodies - Restrictions on acquisition of property and real estate
<b>Advantages</b>	- Full benefits of Double Taxation Treaties - Mauritius tax residency - Foreign tax credit for withholding and underlying taxes paid abroad - Stable environment - No capital gains tax
<b>Disadvantages</b>	- Alternative minimum tax can apply - Accounts must be audited and filed within six months of balance sheet date

# Offices

## The Americas/Caribbean

### Bahamas

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### British Virgin Islands

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### Canada

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### Cayman Islands

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### Nevis

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### Meridian Trust Company Ltd

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### Trident Fund Services, Inc

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### Miami

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### Sioux Falls

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## Asia

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## EMEA

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