

Key Facts

Authorised Companies

A company that is principally owned by non-Mauritius citizens, and carries out its activities principally outside of Mauritius, and which is centrally managed and controlled outside of Mauritius, is required to apply with the Financial Services Commission (FSC) to operate as an authorised company.

Authorised companies are not considered as resident in Mauritius for tax purposes and hence are not subject to tax on income from foreign sources along with not being eligible to benefits under Double Taxation Avoidance Agreements (tax treaties) between Mauritius and other countries. However, they are required to submit tax returns to the Mauritius Revenue Authority (MRA) and are subject to tax on income from Mauritius sources along with being required to contribute to Corporate Social Responsibility Fund.

Given an authorised company has its management and control outside of Mauritius, it is suggested that an assessment be made on any tax implications for the company in the country where the management and control is deemed to be. Such location will have to be disclosed to the MRA when submitting the annual tax return.

General Information	
Company Legislation	<ul style="list-style-type: none"> - The Companies Act 2001 - Financial Services Act 2007 - Income Tax Act 1995

Regulatory Bodies	<ul style="list-style-type: none"> - The Registrar of Companies - FSC - MRA
Name	<ul style="list-style-type: none"> - Prior approval is required - Can end with "Limited", "Ltd"
Time to Incorporate	Ten days; if 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 except if management and control, and/or income source is from Mauritius

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Statutory Information	
Stated Capital	Recommend minimum US\$1,000
Number of Shareholders	Minimum of one
Directors	<ul style="list-style-type: none"> - Minimum of one required - Corporate Directors are permitted - Majority of directors have to be outside Mauritius and board meetings should be convened outside of Mauritius to demonstrate that strategic decisions are being taken outside of Mauritius
Secretary/ Registered Agent	<ul style="list-style-type: none"> - Corporate Secretary is optional - Resident Registered Agent is an obligation - No restriction on location
Registered Office	Required; must be in Mauritius
Company Minutes	Yes
Company Seal	Yes
Constitution	Optional

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
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
Accounting and Administration	
Annual Shareholders Meeting	Required
Audited Accounts	No
Filing of Accounts	Yes; a yearly financial summary in set template

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Tax Return	Yes; a return of income within six (6) months of its year end
Double Tax Avoidance Treaty Benefits	No; an authorised company cannot avail itself of treaty benefits
Exchange Controls	No
Approved Activities	Cannot carry out financial services activities such as: <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

Offices

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