



## **MAURITIUS**

### **Non-Resident Company (GBC 1)**

Mauritius is situated in the Indian Ocean approximately 2,400km off the southeast coast of Africa. It has a population of some 1.3 million inhabitants.

The local legal system is based on both English Common Law and French Civil Law and the three official languages are Mauritian Creole, English and French.

### **STRUCTURE**

- Minimum of one Director, one Shareholder and one Company Secretary
- Two Mauritian Directors required for access to Mauritian tax treaties
- No limitation on the number of foreign directors
- No minimum authorised capital requirements
- No public record of Beneficial Owners, Directors or Shareholders
- A corporate entity cannot act as Director
- Due diligence documents regarding Beneficial Owners and Directors to be submitted to the local authorities prior to incorporation with details of proposed activities, a business plan and professional CVs

### **TAX & ACCOUNTS**

- Requirement to file audited annual accounts
- Requirement to file annual income tax return
- Mauritius taxation on foreign income: 15% minus a deemed foreign tax credit of 12% or 15% minus actual foreign tax paid
- Annual government licence fee of \$USD 1500 payable
- Annual Registrar of Companies fee of \$USD 200 payable

### **ADVANTAGES**

- Confidentiality regarding Beneficial Owner/Director/Shareholder details
- Attractive tax regime
- Approved activities include:  
Aircraft Financing & Leasing, Asset Management, Consultancy, Financial Services, Employment Services, Fund Management, ICT, Insurance, Licensing & Franchising, Logistics, Marketing, Operational Headquarters, Pension Funds, Shipping and Ship Management, Trading, Investment Holding and Collective Investment Schemes
- Company names can have a variety of endings such as "Limited", "Corp", "B.V" or "SA"

### **TIME TO INCORPORATE**

- It normally takes approximately 30 working days to incorporate a new Mauritian GBC1 and a further 10 days to provide you with all company papers

Interested or want to know more about this structure?

Please feel free to [\*\*contact us.\*\*](#)

#### **COBUS GROUP**

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