

**KEY FACTS**
**DOMESTIC COMPANY**
**GENERAL INFORMATION**

<b>Company Legislation</b>	<ul style="list-style-type: none"> <li>– The Companies Act 2001</li> <li>– The Income Tax Act 1995</li> </ul>
<b>Regulatory Bodies</b>	The Registrar of Companies
<b>Name</b>	Prior approval required – some wording sensitive. Must end with “Limited” or Ltd
<b>Time to Incorporate</b>	Two to three days, provided that all required information is received
<b>Availability of Shelf Companies</b>	No
<b>Migration of Companies In &amp; Out of Mauritius</b>	Allowed
<b>Tax Status Options</b>	<ul style="list-style-type: none"> <li>– Tax credit for any foreign tax paid (corporate &amp; withholding)</li> <li>– No capital gains tax</li> <li>– 15% on business profit</li> <li>– 15% VAT</li> <li>– Alternative minimum tax (lesser of 7.5% profit or 10% declared dividends) applies</li> </ul>

**STATUTORY INFORMATION**

<b>Stated Capital</b>	Standard US\$1,000
<b>Shareholders</b>	
– Minimum Number Required	One
– Corporate Shareholders Permitted	Yes
– Location	No restriction
<b>Directors</b>	
– Minimum Number Required	One
– Corporate Directors Permitted	No
– Location	Must have at least one Director resident in Mauritius
<b>Secretary</b>	
– Mandatory	Yes, except for small companies
– Corporate Secretary Permitted	Yes
– Location	Mauritius

**KEY FACTS**
**STATUTORY INFORMATION** *continued*

<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>	<ul style="list-style-type: none"> <li>– For beneficial owners, Shareholders and Directors: names, passport copies including signature page, proof of residential addresses, bank references, and resume/Curriculum Vitae</li> <li>– For entities: corporate documents, business plan, auditor's and banker's details</li> </ul>

**ACCOUNTING & ADMINISTRATION**

<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
<b>Access to Double Tax Avoidance Agreements</b>	Yes
<b>Exchange Controls</b>	No
<b>Approved Activities</b>	<ul style="list-style-type: none"> <li>– Any lawful activity</li> <li>– Some activities may be regulated by other bodies</li> <li>– Restrictions on acquisition of property and real estate</li> </ul>
<b>Advantages</b>	<ul style="list-style-type: none"> <li>– Full benefits of Double Taxation Treaties</li> <li>– Foreign tax credit for withholding and underlying taxes paid abroad</li> <li>– Stable environment</li> <li>– No capital gains tax</li> </ul>
<b>Disadvantages</b>	<ul style="list-style-type: none"> <li>– Alternative minimum tax can apply</li> <li>– Accounts must be audited and filed within six months of balance sheet date</li> </ul>

Please contact any Trident Trust office worldwide for further information about our services and fees. Office contact details are included on the following page.

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