

KEY FACTS
CATEGORY TWO GLOBAL BUSINESS LICENCE (GBC2)
GENERAL INFORMATION

Company Legislation	<ul style="list-style-type: none"> – The Companies Act 2001 – Financial Services Act 2007
Regulatory Bodies	<ul style="list-style-type: none"> – The Registrar of Companies – The Financial Services Commission
Name	Company names can end in “Limited”, “Corp.”, “B.V.”, “N.V.”, or “S.A.” Prior name approval is required. Some wording is sensitive; names identical or similar, offensive words.
Time to Incorporate	Two to four days, provided that all required information is received
Availability of Shelf Companies	No
Migration of Companies In & Out of Mauritius	Allowed
Tax Status Options	Tax Exempt

STATUTORY INFORMATION

Stated Capital	Standard US\$1,000
Minimum Number of Shareholders	One
Directors	
– Minimum Number Required	One
– Corporate Directors Permitted	Yes
– Location	No restriction
Secretary	
– Mandatory	No
– Corporate Secretary Permitted	Yes
– Location	No restriction
Is a Registered Office Required	Yes
Company Minutes	Yes

KEY FACTS
STATUTORY INFORMATION *continued*

Company Seal	Yes
Constitution	Not required, but can be adopted
Documents Retained at Registered Office (Confidential & not for public access)	Constitutive documents, minutes, register of members, register of directors and officers, register of interests, register of shares, 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/Curriculum Vitae – For entities: corporate documents, business plan and bankers

ACCOUNTING & ADMINISTRATION

Annual Shareholders Meeting Required	Yes
Audited Accounts	No
Tax Return	No
Double Tax Avoidance Treaty Benefits	No. Being “fiscally transparent” and non-resident for tax purposes, a GBC2 cannot avail itself of treaty benefits.
Exchange Controls	No
Are Accounts Filed	Yes. To file a yearly financial summary in set template.
Approved Activities	<p>May not engage in the following activities:</p> <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
Advantages	<ul style="list-style-type: none"> – Flexible legislation – Low annual fees – Tax exempt – Stable jurisdiction
Disadvantages	<ul style="list-style-type: none"> – Relatively lower credibility in high-profile trading operations – Cannot avail itself of tax treaty benefits

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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