

Types of Incorporation – Mauritius Resident Tax Company – General Business License [GBL 1] Frequently Asked Questions [FAQ]	
Advantages	No Inheritance, withholding or dividend taxes. Easy investment into India, China and the other double tax treaty countries.
Disadvantages	Expensive jurisdiction for the pure offshore company. Many Know Your Client [KYC] documents required .
Corporate Legislation Source	Mauritius Companies Act 2001 Income Tax Act 1985 The Financial Services Development Act 2001
Company Status	Resident Mauritius company, taxed at an effective rate of 3% of profits.
Usual Minimum Capital	USD 1.00
Company Name	Prior approval required. Many words not allowed, e.g. National, Bank, Authority, Government. Names must end with 'Limited'.
Time Taken To Incorporate	Incorporation takes 7 - 15 days, ONLY, after all KYC documents received .
Are Shelf Companies Available	No
Capital Duty	None
Minimum Number Of Shareholders	One
Are Bearer Shares	No
Are Shares Of Par Value Possible?	Yes
Directors: Minimum Number?	Two (if tax resident)
Directors: Corporate Allowed?	No
Directors: Location?	Must be Mauritius residents
Secretary: Mandatory?	Yes
Secretary: Corporate Allowed?	Yes
Secretary: Location?	Must be resident of Mauritius

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Registered Office: Mandatory?	Yes
Registered Agent: Mandatory?	Yes
What Other Requirement Is There By The Authorities Prior To Incorporation Or Prior To Tax Status Being Granted?	A Tax Residence Certificate in order to be eligible for the Double Taxation Agreements, and a Business Plan. See our list of documents required.
Information Available On Public File	List of Directors, Shareholders, Registered Office, Secretary, Audited Accounts, Mortgages & Charges (if any)
Documents To Be Kept At Registered Office	<ul style="list-style-type: none"> • Memorandum and Articles of Association • Register of shareholders Directors, Secretary and Officers • All minutes of shareholders and directors • Financial statements/accounting records. • Register of Shareholders & • An imprint of the Company Seal
Corporate Books And Seal	Both required and usually retained at the Registered Office
Accounts Required?	Yes
Accounts Filed?	Yes
Annual Return Required?	No
Where Are Board Meetings To Be Held?	Mauritius
Annual Tax Payable To The Government	15% profits but with 80% credit relief available making an effective tax rate of 3% of profits.
Are There Any Exchange Controls?	None
Double Tax Treaties?	Yes, currently with 31 countries including India, UK, France, Germany, Zimbabwe and Malaysia