



MAURITIUS

Mauritius - Mixed (Civil and Common)

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Incorporating a company in Mauritius

Mauritius taxes

If you want to do business in Mauritius, this article will educate you on the tax laws for a GBC2 which is the most common company structure in Mauritius.

A GBC Category 2 entity may be used for trading and investment outside Mauritius, and may have restrictions to do business within the country. A GBC2 incorporated in Mauritius is not treated as a resident for tax purposes. Therefore, income accrued outside the country, from our research, but seek professional advice, is not subject to taxation. This ranks Mauritius as 1st when compared to corp. taxation rate internationally.

A GBC2 in Mauritius may be formed by one or more shareholders and one or more directors, who can be individuals or corporations. Secretary may not be required. Minimum paid up capital is US\$1. The usual authorized amount may be US\$ 100,000. Non-par value shares are allowed. Bearer shares are not allowed. Migration of domicile may be permitted. Details of directors and shareholders may not be publicly disclosed. A GBC2 may be required to prepare, maintain and file accounts, which may not be publicly accessible. Audit may not be required. There may not be required to file annual returns. GBC2 may be subject to an annual business license fee and a filing accounts fee.

Thin capitalisation standards are not in effect. Thin capitalisation refers to any sort of restrictions on a business and the debt-to-asset ratios. Dividends received by a GBC2 company are tax exempt. Dividends are a distribution of a portion of a company profit, determined by the board, to a class of its shareholders. Dividends can be either stock, cash, or property. Capital Gains are not taxed in Mauritius. A capital gains tax is levied on the profits that a corporation or natural person realizes when they sell a capital asset for a price that is higher than the purchase price.

Mauritius does not levy withholding taxes on payments on dividends, interests, royalties or fees made by a GBC2 entity to a non-resident.

The valued added tax rate in Mauritius is 15.00%, which ranks Mauritius as 79th overall with regards to value added tax rate worldwide.

There is no known tax on wealth in Mauritius. There are no known inheritance, transfer or real property taxes in MU.

The above is not tax or legal advice for your particular tax obligations. We are able to refer you to an expert in Mauritius who will advise you. Want to work together? Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Mauritius is 15% which ranks 78 in the world.

- ✗ **Patent box**
- ✗ **RND credit**
- ✗ **Wealth tax**
- ✗ **Estate tax**
- ✗ **Transfer taxes**
- ✗ **Asset taxes**
- ✗ **Capital duties**

- 56 Tax treaties**
- 0% Offshore Tax**
- 0% Corp rate**
- Loss carryback years**
- 36 Corporate time**
- 15% VAT rate**
- 0% Capital gains**
- 2018 AEOI planned**

Mauritius Legalese

For starters, the law in MAURITIUS is mixed (civil and common) law. You will want to get some local advice as to how to best structure a company in MAURITIUS. E-signatures are allowed.

The abbreviation MU is for MAURITIUS and the most common company type in MAURITIUS is a GBC2.

The amount you'll have to wait is about 1-2 Days to setup a GBC2 in MU. The minimal capitalization, or amount you're expected to put into a bank, is 0, This means you don't have any minimum share capital. The types of cash you can use to capitalize your company is often any legal tender.

Yes, one is allowed to re-domicile a GBC2 from MU. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own a GBC2 in MU by yourself. Corporate Shareholders are encouraged, which means you can have a corporate shareholder. Foreign ownership is tolerated, up to 100% of the total equity of the company.

A company is only required to have one director. Additionally, corporate directors are not permitted. Directorship information is usually not shared with the general public.

A registered legal firm must be retained for an address, paid by the company on an annual basis, for an agent which can receive litigation or other legal process on behalf of the company. However, a corporate secretary is a requirement.

There is a no requirement to file annual returns. This will not exempt the company or shareholders from different tax or reporting obligations elsewhere and one are encouraged to pay for personal advice on your own tax obligation. Furthermore, there is no requirement that these accounts be audited.

Overall we think Mauritius is a good option and have given it a score of 86 as an IO score, using the Incorporations.IO proprietary formula.

- ✓ **Directors not disclosed in a public registry**
- ✓ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✗ **Corporate director permitted**
- ✓ **Local Secretary not required**
- ✓ **Local Director not required**
- ✓ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 1-2 Days to form**



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Country Info



🏴 National Flag of

**Republic of Mauritius
(eng)**

**République de Maurice
(fra)**

Republik Moris (mfe)

\$ Currency

MUR

📞 Area Code

+230

🏰 Capital

Port Louis

📍 Region

Eastern Africa

🌿 Native Languages

English

French

Mauritian Creole