

Mauritius

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| 1. Advantages | <ul style="list-style-type: none"> • A zero rate tax on net profits arising from Offshore business operations • No withholding tax on dividends and benefits payable by Offshore entities • No estate duty or inheritance tax is payable on the inheritance of shares in an Offshore entity • No capital gains tax |
| 2. Disadvantages | <ul style="list-style-type: none"> • No access to Double Taxation Agreements |
| 3. Company Status | Not Resident for tax purposes |
| 4. Corporate legislation source | International Companies Act 1984 |
| 5. Company Name | Prior approval required and many sensitive words, eg National, Chartered, Government etc |
| 6. Time taken to incorporate | Two days |
| 7. Are shelf companies available? | Yes |
| 8. Usual minimum capital | None |
| 9. Capital Duty | Not applicable |
| 10. Minimum number of shareholders | One |
| 11. Are bearer shares/shares of no par value possible? | No / Yes |
| 12. Directors: minimum number / corporate directors allowed / location | One / Yes / No Restriction |
| 13. Secretary: mandatory / corporate secretary allowed / location | No / Yes / No Restriction |
| 14. Is there a requirement for a Registered Office / Registered Agent? | Yes / Yes |
| 15. Is any information required by the authorities prior to incorporation or prior to tax status being granted? | No |

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| 16. | What information is available on the public file? | None |
| 17. | What documents must be kept at the Registered Office? | Register of members / Register of directors & officers. Please note that these must also be submitted to the registrar of companies but are not on public record. |
| 18. | Corporate books & seal | Both can be kept at the registered office. |
| 19. | Are accounts required / filed? | No / No |
| 20. | Is an annual return required? | No |
| 21. | Where are meetings to be held? | No Restrictions. |
| 22. | Annual fees payable to the government: Tax / Annual Return Filing Fee | US\$200 / Nil |
| 23. | Are there any exchange controls? | No |
| 24. | Double tax treaties | No access to double taxation treaties. |