

An Authorised Company ("AC") is governed by the Companies Act 2001 and regulated by the FSC. An AC is a tax-exempt entity which is essentially utilised for international investment holding, property holding, international trade and management and consultancy. AC's are not resident for tax purposes and do not have access to Mauritius' tax treaty network. The Place of Effective Management must be outside of Mauritius and the activity of the company must be conducted principally outside of Mauritius.

-  Tax Exempt
-  Cost Effective
-  Confidentiality
-  Time to Set up:
Approx. 1 week*

Key Corporate Features

- Conducts business principally outside Mauritius
- Place of Effective Management outside Mauritius
- Filing of Financial Summary with the FSC
- No auditing of account is required
An AC is tax exempt in Mauritius, but annual return has to be filed with the Tax Authority
- No publicly accessible records
- Issuance of registered shares, preference shares, redeemable shares and shares with or without voting rights allowed
- Meetings can be conducted outside Mauritius

Restricted Activities

An AC may not engage in:

- 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
- Provision of registered office facilities, nominee services, directorship services, secretarial services or other services for corporations
- Providing trusteeship services by way of business

Our Services

- Incorporation / Set Up
- Registered Agent
- Administration
- Accounting / Auditing
- Bank account opening
- Directorship services
- Compliance services
- FATCA/CRS Reporting
- Drafting and vetting of legal agreements

Tax Implication

- Tax Exempt in Mauritius except any incidental income generated in Mauritius may be taxable at 15%

*Approximately 1 weeks (following submission of all required documentation to the FSC)