



# Doing Business in Mauritius – 2026

Mauritius has a population of approximately 1.3 million people and is an independent sovereign nation with a 'hybrid' legal system, combining both the civil and common law practices drawn from its English and French heritage. It is strategically placed in a time zone of GMT+4, allowing worldwide dealings in a day in most time zones.

The strategic location of the island makes it the ideal gateway to the emerging markets of Asia and Africa. Mauritius offers an exceptional cocktail of secure investment location, established rule of law, investment friendly environment and social and political stability which brings more certainty, predictability and stability to the global business sector.



**Prepared by GWMS Ltd**

Management Company regulated by Financial Services Commission, Mauritius  
*International Corporate & Fiduciary Services | Cross-Border Structuring | Global Business | Trust & Estate  
Planning*



GWMS Ltd is the sole member for Mauritius of GMNI ([www.gmni.com](http://www.gmni.com)), an association of legally independent accounting firms.



# Foreword

Mauritius has emerged as a dynamic and well-regarded international financial centre, strategically positioned to facilitate cross-border investments into the burgeoning markets of Africa, Asia, and beyond. Its sustained political stability, coupled with a robust hybrid legal framework derived from both civil and common law traditions, provides a secure and predictable environment for global businesses.

The island nation's internationally compliant regulatory and attractive tax regime further solidifies its reputation as a preferred platform for international trade and investment. This comprehensive guide serves as your essential compass, offering a concise yet detailed overview of the key regulatory, fiscal, and practical considerations for engaging in business activities in Mauritius during 2026.

## A Partner in Your Success

GWMS Ltd is a licensed Management Company, diligently regulated by the Financial Services Commission of Mauritius. We are dedicated to empowering international clients by providing expert assistance in the establishment and meticulous administration of complex cross-border structures through the Mauritius International Financial Centre.

Rely on our expertise to navigate the intricacies of global business and optimize your strategic ventures.

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This report provides a comprehensive overview of the regulatory, economic, and practical aspects of doing business in Mauritius in 2026. Designed for investors, entrepreneurs, and legal professionals, it serves as a guide to navigating the country's unique business landscape and leveraging its strategic advantages.

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# Mauritius at a Glance

Mauritius has established itself as a leading international financial centre, offering a conducive environment for global business and investment. Its strategic location, robust legal framework, and competitive fiscal policies make it an attractive gateway to both African and Asian markets. Below are key facts highlighting the island's unique position.



## Population

Approximately 1.3 million, boasting a diverse and skilled workforce.



## GDP per Capita

USD 12,500, signifying a stable, high-income economy.



## Corporate Tax

A highly competitive 15% standard corporate tax rate.



## Partial Exemption

Up to 80% exemption on specific income streams, enhancing profitability.



## DTAA Network

An extensive network of 46 Double Taxation Avoidance Agreements globally.



## Languages

English and French are widely spoken, facilitating international communication.



## Time Zone

Strategically located at GMT +4, enabling efficient worldwide dealings.



## Investment Gateway

An ideal hub for channeling investment into the growing markets of Africa and Asia.



# Introduction: Connectivity & Strategic Position

Mauritius is served by more than **20 Airlines** and connecting over **150 destinations worldwide**. The country is well-placed to grow its footprint in Africa with code share agreements with South African Airways and Kenya Airways acting as two new gateways into the African continent. Furthermore, Mauritius aims to position itself as a strategic hub, efficiently connecting Southern African markets to points in the Asia-Pacific.

The projections point to approximately **8 million passengers** being expected through the airport in 2040. In terms of connectivity, Mauritius has direct service to **9 of top 15 airport Hubs in the world**. This includes:

## Europe

Paris, London

## Middle East & Asia

Dubai, Singapore, New Delhi, Mumbai

## Africa

Johannesburg, Nairobi

## Asia-Pacific

Perth

# Benchmarks: Global & African Rankings

The jurisdiction benchmarks very favourably globally and especially in Africa. A few key indices are:

Index	Global Rank	Africa Rank
Index of Economic Freedom – (Heritage Foundation)	19 out of 184 countries	<b>1st in Sub-Saharan Africa</b>
Economic Freedom of the World 2024 Annual Report – (Fraser Institute)	17th out of 165 countries	<b>1st in Africa</b>
Global Innovation Index 2024 (Cornell University, INSEAD, World Intellectual Property Organisation)	55 out of 133 countries	<b>1st in Sub-Saharan Africa</b>

Other key attributes of the jurisdiction are:

Political stability and more than <b>3 decades of sustained economic growth</b>	Peaceful, multi-ethnic with a unique lifestyle in a blend of cultures
Preferential market access to <b>Africa, Europe and the USA</b>	Nominal GDP per capita: approx. <b>USD 12,500 (2025)</b>
Highly qualified, bilingual (English/French) and relatively lower labour costs	Foreign skills are welcome, with occupation (work & residence) permits issued within <b>10 to 15 business days</b> generally
Legitimate confidentiality/privacy is enshrined in Mauritius law. There are <b>no secrecy laws</b> in Mauritius	Strict adherence to the rule of law. Mauritius has retained the appeal to the <b>Judicial Committee of the Privy Council</b>
The <b>Mauritius International Arbitration Centre (MIAC)</b> brings the highest level of dispute resolution services to the international community. From its establishment in 2011 until 2018, MIAC operated as part of a joint venture with the London Court of International Arbitration (LCIA-MIAC Arbitration Centre). MIAC has operated as an independent arbitration centre since 27 July 2018.	The ultimate right of appeal is to the <b>Judicial Committee of the Privy Council of the United Kingdom</b>



# The Mauritius International Financial Centre (IFC)

A well-established international financial centre supporting cross-border investment into Africa and global markets.



# The Mauritius International Financial Centre (IFC)

## The IFC & FSC

The Mauritius International Financial Centre (IFC) developed from the Global Business sector established in the early 1990s. The Financial Services Commission (FSC), created in 2001, acts as the integrated regulator for the non-bank financial services sector in Mauritius.

### Mauritius International Financial Centre – Key Facts

- Global Business sector established in early 1990s
- Financial Services Commission (FSC) established in 2001
- Integrated regulator for non-bank financial services
- Mauritius positioned as a gateway for investment into Africa and Asia

## Listing in Mauritius

The **Stock Exchange of Mauritius (SEM)** is open to foreign investors and has been a member of the **World Federation of Exchanges (WFE)** since November 2005, ensuring SEM's compliance with the stringent standards and market principles established by the WFE. Streamlined listing rules apply to Global Business Companies.

The FSC has granted a Securities Exchange licence and a Trading Securities Systems licence to **AFRINEX Limited** and a licence for Clearing and Settlement Facility to Afinex Clearing House Limited which is a subsidiary of AFRINEX Limited. These licences were granted on 9 November 2018.

AFRINEX is a Pan-African focused international securities exchange which aims to provide a platform for the trading of securities/derivatives. Investment dealers from any part of the world can register with AFRINEX, and investors from all corners of the globe can use the services of these market intermediaries.

AFRINEX is a demutualised fully electronic, multi-currency and multi-asset trading platform offering listing and trading of securities services and is a subsidiary of the Bombay Stock Exchange.



# Legislation, AML/CFT & Legal Entities

Mauritius operates under a robust, modern, and internationally compliant legal framework designed to instill confidence in investors and facilitate seamless global business operations. This framework is continuously reviewed and updated to reflect international best practices and maintain the jurisdiction's standing as a reputable International Financial Centre.

## Key Legislative Pillars

The core legal and regulatory environment is underpinned by several crucial acts, ensuring comprehensive oversight and operational clarity for various business structures. These acts govern the establishment, operation, and dissolution of entities, alongside consumer protection and financial integrity.

### The Financial Services Act 2007

The principal legislation governing the non-banking financial services sector and global business activities. It provides for the licensing, regulation, and supervision of financial institutions and financial services activities.

### The Companies Act 2001

This act outlines the legal requirements for company formation, governance, shareholder rights, and corporate responsibilities, aligning with modern company law principles.

### The Protected Cell Companies Act 1999

Allows for the creation of innovative structures where assets and liabilities of different cells are legally segregated from each other and from the company's core assets, primarily used in insurance and investment funds.

## Anti-Money Laundering and Counter-Financing of Terrorism (AML/CFT)

Mauritius maintains a strong commitment to combating financial crime, adhering strictly to global standards for AML/CFT. The legislative framework is designed to prevent, detect, and prosecute money laundering and terrorist financing activities, thereby safeguarding the integrity of its financial system.

- The **Financial Intelligence and Anti-Money Laundering Act 2002 (FIAMLA)**, as amended, the primary legislation.
- Established institutions like the **Financial Intelligence Unit (FIU)** and the **National Committee for AML/CFT** ensure rigorous oversight.
- Regular assessments by international bodies such as the **FATF (Financial Action Task Force)** and **ESAAMLG (Eastern and Southern Africa Anti-Money Laundering Group)** ensure continuous compliance.

## International Compliance & Transparency

Mauritius consistently demonstrates its dedication to transparency and international cooperation. The jurisdiction is a signatory to numerous international conventions and agreements, reflecting its commitment to global financial governance.

- Adherence to **OECD (Organisation for Economic Co-operation and Development)** Common Reporting Standard (CRS) and Base Erosion and Profit Shifting (BEPS) initiatives.
- Participation in the **Global Forum on Transparency and Exchange of Information for Tax Purposes**.
- Robust framework for **Exchange of Information (EOI)** through various treaties and agreements.
- No **blanket anonymous secrecy laws** in Mauritius; However, legitimate confidentiality is enshrined in law.



# Business Structures for International Investors

Mauritius offers a flexible range of corporate, partnership and fiduciary structures designed to support international business and investment.



# Business Structures Available in Mauritius

Mauritius offers a diverse array of legal entities, meticulously designed to cater to the varied needs of international investors and businesses. These structures provide flexibility, regulatory clarity, and a robust legal framework for various investment and operational strategies.

## Companies

Standard corporate vehicles, including private and public companies limited by shares, offering well-understood legal frameworks for business operations and investment holding.

## Variable Capital Companies (VCC)

A modern structure ideal for investment funds, allowing for flexible capital contributions and withdrawals, making it highly attractive for collective investment schemes.

## Trusts

Established under the Trusts Act, these provide robust tools for asset protection, estate planning, and philanthropic ventures, governed by clear fiduciary duties.

## Limited Partnerships (LP)

Designed for collective investment activities, LPs feature at least one general partner with unlimited liability and limited partners with liability capped at their contribution.

## Limited Liability Partnerships (LLP)

A hybrid structure combining features of partnerships and companies, where partners benefit from limited liability, often favored by professional services firms.

## Protected Cell Companies (PCC)

Innovative structures allowing for segregation of assets and liabilities within different "cells," commonly used in insurance, investment funds, and securitization.

## Foundations

Governed by the Foundations Act, these are increasingly popular for wealth management, succession planning, and charitable purposes, offering an alternative to trusts.

# CIS: Special Purpose Vehicle (SPV) & Investment Manager

It is common to establish a dedicated **Special Purpose Vehicle (SPV)** to act as the investment management company in Mauritius to reinforce the status of the CIS as its centre of effective control.

**Overseas Assistance:** Does not exclude asset management assistance from overseas or investment decisions taken abroad.



**Middle Office:** Common to locate Middle Office in Mauritius for back-office tasks to enhance substance.

**Board Independence:** FSC insists on the independence of the CIS board from the SPV investment manager board.

FSC licensed Management Companies can also provide fund administration services to funds established in other recognized financial centres.

**Insurance Requirement:** SPV investment managers must subscribe to an insurance policy for fraud, professional liability, etc. Evidence must be provided to the FSC within **10 business days** of license grant.

**Timeline for the issue of FSC licenses post application:** The timeline varies in line with the type of licence sought. The FSC generally issues a GBL license of an investment holding company within **10 working days** of application, subject to completeness of the application. For a CIS, this period may be between **3 to 6 months**. For an Authorised Company, the FSC issues the license within approximately less than **10 working days** of application, also subject to completeness of the application.

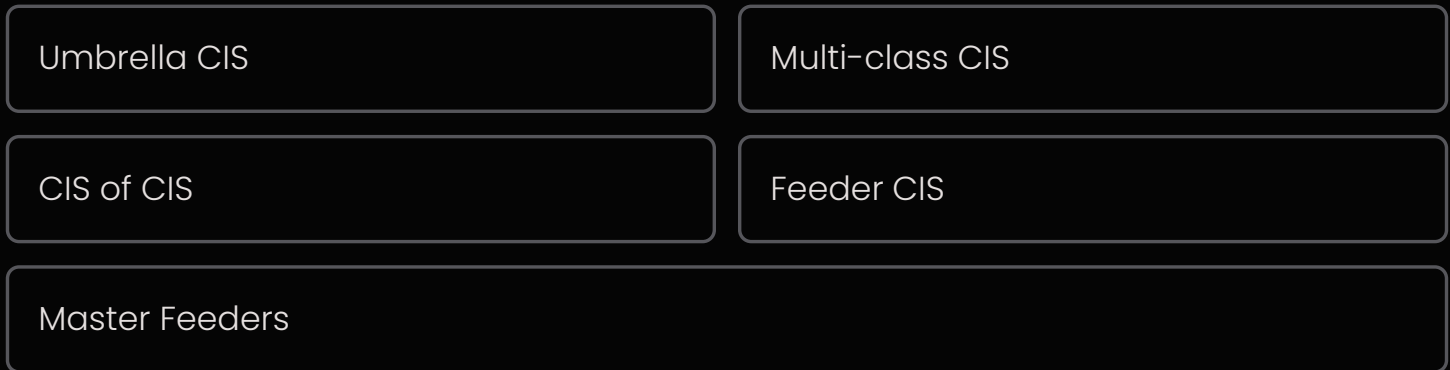
# Collective Investment Schemes (CIS)



A CIS is thus defined as one where the company's business consists of investing its funds mainly in securities with the aim of spreading investment risk and giving members of the company the benefit of the results of the management of its funds.

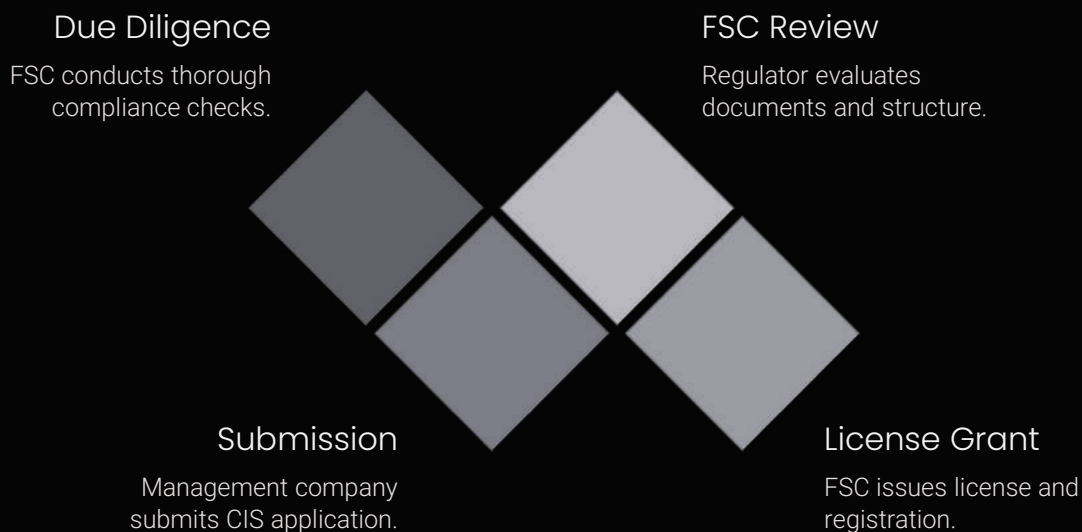
## Structure and Operation

There are no specific restrictions on the operation of the following types:



It is common for a CIS to be structured as a multi-class company with shares carrying disproportionate rights, as allowed under the Companies Act 2001.

## Approval Process



An Investment Company needs to be approved by the FSC before it commences business. **Submission must be made mandatorily by an FSC licensed Management Company** on behalf of promoters. An entity authorised as a collective investment scheme, closed end fund or external pension scheme, is required to be administered from Mauritius, which includes the computation of the NAV in Mauritius.



# Authorised Companies (AC)

An alternative to the GBC is the **Authorised Company (AC)**. The AC is a lighter (from a compliance standpoint) vehicle, is incorporated in Mauritius but is not considered by law to be tax resident in Mauritius.

An AC must apply to the Financial Services Commission for authorisation as an Authorised Company where:

the majority of its shares, voting rights, or legal or beneficial interests are held or controlled by non-citizens of Mauritius;

the company conducts or intends to conduct its business principally outside Mauritius;

and its central management and control is located outside Mauritius.

Application for an authorisation by FSC must be made through a Management Company.



# FSC Licensing Timelines and Requirements

FSC licensed Management Companies can also provide fund administration services to funds established in other recognized financial centres.

- ❑ **Insurance Requirement:** SPV investment managers must subscribe to an insurance policy for fraud, professional liability, etc. Evidence must be provided to the FSC within **10 business days** of license grant.
- ❑ **Timeline for the issue of FSC licenses post application:** The timeline varies in line with the type of licence sought. The FSC generally issues a GBL license of an investment holding company within **10 working days** of application. For a CIS, this period may be between **3 to 6 months**. For an Authorised Company, the FSC issues the license within approximately **10 working days** of application.



# Global Business Companies (GBC)

Where a Mauritius resident company is majority owned or controlled by non-citizens and intends to conduct business principally outside Mauritius, it must apply for a Global Business Licence. A GBC needs to demonstrate that it has sufficient substance in Mauritius. The requirements for a GBC are:



**Core Income Generating Activities ("CIGA")** in, or from, Mauritius, as required under the Income Tax Act — by employing, either directly or indirectly, a reasonable number of suitably qualified persons to carry out the core activities; and by having a minimum level of expenditure, which is proportionate to its level of activities;



Be managed and controlled from Mauritius;



Be administered by a management company and also be its corporate secretary

Of note is the fact that an investment holding company which is a pure equity holding company has **no prescribed employment requirements** in Mauritius. There is no minimum issued stated capital requirement and no thin capital rules.

## Tax Resident Certificate (TRC)

A GBC, if granted an annually renewable **Tax Resident Certificate (TRC)** by the Mauritius Revenue Authority (MRA), will be tax resident in Mauritius and benefits under the Double Taxation Avoidance (DTA) treaty network. The MRA considers recommendations from FSC when determining whether to grant or renew, on an annual basis, a TRC.

It is, therefore, crucial to **establish substance in the Mauritius operations**. The FSC will consider whether the entity:



### Two Resident Directors

Will have or has at least **2 directors, resident in Mauritius**, who are appropriately qualified and are of sufficient calibre to exercise independence of mind and judgement;



### Principal Bank Account

Will maintain or maintains, at all times, its **principal bank account in Mauritius**;



### Accounting Records

Will keep and maintain or keeps and maintains, at all times, its **accounting records at its registered office in Mauritius**;



### Statutory Financial Statements

Will prepare, or proposes to prepare or prepares, its **statutory financial statements**, and causes or proposes to have such financial statements to be audited in Mauritius; and



### Director Meetings

Will provide or provides for **meeting of directors to include at least 2 directors from Mauritius**.



# Tax Incentives

Certain activities may benefit from tax holidays. Companies with the following licences issued by the FSC may benefit from tax holidays, subject to certain conditions being met.

Type of Licence	Tax Holiday	Typical Conditions
Treasury Management Centre	<b>5-year</b>	GBC holding a Treasury Management licence. Physical office in Mauritius. Minimum number of resident employees. Minimum operating expenditure.
Global Legal Advisory Services	<b>5-year</b>	Minimum substance requirements (staff, office, expenditure).
Global Headquarters Administration	<b>8-year</b>	Management and strategic services. Accounting/administrative support. HR and corporate support services to group entities. Minimum number of employees in Mauritius. Minimum operating expenditure.
Global Treasury Activities	<b>5-year</b>	Group treasury. Cash pooling. Derivatives hedging. Corporate finance advisory.
Investment Banking	<b>5-year</b>	Minimum capital. Qualified professionals. Minimum expenditure and office presence.
Overseas Family Office (Single) / Overseas Family Office (Multiple)	<b>10-year</b>	Minimum assets under management. Minimum professional staff. Substance in Mauritius.
Asset and Fund Manager managing minimum USD 100 million	<b>5-year</b>	Certain senior officers can benefit from the income tax holiday on emoluments where the asset base managed exceeds USD 100 million.



# Additional Tax Incentive Schemes

Type of Licence	Tax Holiday	Typical Conditions
Foreign Ultra-High Net Worth Individual investing minimum USD 25 million	<b>10-year</b>	Minimum investment threshold. Employment of professionals in Mauritius. Substance requirements.
E-Commerce certificate	<b>5-year</b>	GBC holding an E-Commerce certificate. Minimum expenditure. Employment of qualified professionals.
Peer-to-Peer Lending platform	<b>5-year</b>	GBC holding a Peer-to-Peer Lending license. Regulatory compliance. Minimum operating expenditure.
Company developing marinas	<b>8-year</b>	GBC involved in developing marinas. Significant investment. Employment generation.
Company developing intellectual property assets in Mauritius	<b>8-year</b>	GBC engaged in IP development. R&D activities in Mauritius. Creation of high-value jobs.
Partial exemption	<b>80%</b>	Foreign-sourced income of a GBC may benefit from partial exemption of 80%, provided the GBC satisfies the prescribed substance requirements. For example, local expenses exceeding USD15K for investment holding activities or specific employment criteria.



# Taxation and Fiscal Incentives

Mauritius offers a competitive, transparent and internationally compliant tax regime designed to support global business activities.

# Investment Promotion and Protection Agreements (IPPAs)

Mauritius has also concluded several Investment Promotion and Protection Agreements (IPPA), which provide additional legal protection to investors.

## Strong Investor Safeguards

Mauritius currently has **30 IPPAs in force**, with further agreements signed, designed to promote and safeguard cross-border investments.



### Protection Against Expropriation

Safeguards investments from unlawful seizure.



### Fair and Equitable Treatment

Ensures a level playing field for foreign investors.



### Free Transfer of Funds

Allows unrestricted repatriation of capital and profits.



### Dispute Resolution

Provides clear mechanisms for resolving investment disputes.

The combined network of DTAs and IPPAs enhances Mauritius' attractiveness as a jurisdiction for structuring international investments into Africa and other emerging markets, by providing both **tax efficiency and legal protection** for investors.



# Double Taxation Avoidance Treaties (DTAs)

Mauritius has developed its International Financial Centre largely around its expanding network of **Double Taxation Avoidance Agreements (DTAs)**, which facilitate cross-border investment and help mitigate the risk of double taxation on income arising in more than one jurisdiction.

## Extensive DTA Network

Mauritius has **46 DTAs in force** with countries spanning **Africa, Europe, Asia, and the Middle East**, enhancing cross-border investment opportunities and reducing tax complexities.

### Africa

- Botswana
- Cabo Verde
- Republic of Congo
- Egypt
- Eswatini
- Ghana
- Lesotho
- Madagascar
- Mozambique
- Namibia
- Rwanda
- Seychelles
- South Africa
- Tunisia
- Uganda
- Zimbabwe

### Europe

- Belgium
- Croatia
- Cyprus
- Estonia
- France
- Germany
- Guernsey
- Italy
- Jersey
- Luxembourg
- Malta
- Monaco
- Sweden
- United Kingdom

### Asia & Middle East

- Australia (partial)
- People's Republic of Bangladesh
- People's Republic of China
- Hong Kong
- India
- Kuwait
- Malaysia
- Nepal
- Oman
- Pakistan
- State of Qatar
- Singapore
- Sri Lanka
- Thailand
- United Arab Emirates

### Other

- Barbados

# Export of Goods – Preferential Tax Rate

## Preferential Tax on Export Activity

Companies engaged in the export of goods are taxable at **3% to 5%** (due to the CCR Levy) on the chargeable income attributable to that export activity.

### Qualifying Activity: Trading Goods


International buying and selling of goods in the company's own name.

### Direct Shipment Only

Goods are shipped directly from the original exporting country to the final customer abroad.

### No Local Landing

Goods are NOT physically landed in Mauritius.

 This preferential tax rate provides a significant competitive advantage for export-focused businesses utilizing Mauritius as a hub for international trade.

Mauritius has **suspended its foreign exchange control regime**, and capital and profits may generally be repatriated freely, subject to applicable regulatory and compliance requirements.

Mauritius does not generally levy **withholding tax on dividends**. In addition, interest, royalties and similar payments made by a company holding a Global Business Licence to a non-resident out of its foreign-source income are exempt from income tax in Mauritius.

Gains or profits derived from the sale of units, securities or debt obligations are treated as **exempt income** under the Income Tax Act. Certain registration duty concessions or exemptions are also available for specified global business transactions and documents.



# Corporate & Personal Income Tax Rates

15%

## Standard Corporate Tax

Standard corporate income tax rate applied in Mauritius

17%

## Effective Rate (CCR)

For companies with annual turnover exceeding MUR 50 million (~USD 1.2M), a Corporate Climate Responsibility (CCR) Levy of 2% applies

3%

## Qualifying Income Rate

Effective tax rate on qualifying income with 80% partial exemption (subject to CIGA requirements)

15%

## Standard VAT Rate

From 1 July 2025 to 30 June 2028, a Fair Share Contribution of 5% of chargeable income may apply to companies taxed at the standard 15% rate on the chargeable income exceeding MUR 24 million, resulting in an effective rate of up to 20% where applicable. Companies holding a Global Business Licence are excluded from the Fair Share Contribution.

For income derived from 1 July 2025, personal income tax is levied at **0%** on the first MUR 500,000 of chargeable income, **10%** on the next MUR 500,000, and **20%** on the remainder.

Subject to prescribed economic substance and Core Income Generating Activities (CIGA) requirements, an **80% partial exemption** may apply to specified categories of income, including foreign dividends, certain interest income, specified FSC-licensed financial services income, and reinsurance or reinsurance brokering income, resulting in an effective tax rate of 3% to 3.4% (due to the CCR Levy) on such qualifying income.



# Residence and Immigration Framework

Mauritius provides several pathways for investors, professionals and retirees seeking to live and work in a stable and business-friendly jurisdiction.

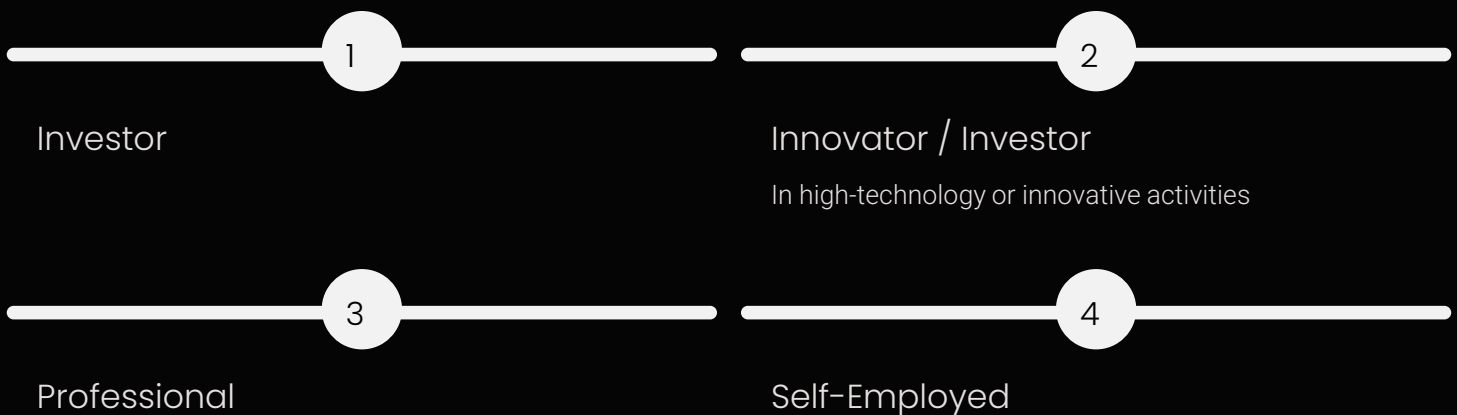


# Openness of the Country & Residence Framework

Mauritius has implemented several immigration and investment frameworks aimed at attracting foreign investors, professionals, entrepreneurs and retirees seeking a stable and business-friendly environment.

The **Occupation Permit (OP)** is a combined work and residence permit designed to facilitate the entry and residence of foreign nationals wishing to live and work in Mauritius. The permit is generally issued for an initial period of up to **ten years**, subject to renewal.

## Main Categories of Occupation Permit



## Retired Non-Citizen Permit

- Foreign nationals aged **50 years or above** may also apply for a **Retired Non-Citizen Permit**, which allows them to reside in Mauritius subject to meeting the prescribed financial transfer requirements.

## Dependants' Residence Permit

- Dependants of Occupation Permit or Retired Non-Citizen Permit holders are eligible to apply for a residence permit. Dependants generally include the spouse, parents and children (including stepchildren or legally adopted children) under 24 years of age.



# Residence Permits & Real Estate Investment

Applications for Occupation Permits and Residence Permits are generally processed by the Economic Development Board (EDB) within **15 working days**, provided a complete application with all required supporting documents is submitted.

- ❑ A **Permanent Residence Permit (PRP)** is granted for a period of **20 years** to Occupation Permit holders or Retired Non-Citizen Permit holders, provided they meet specific criteria, which may include maintaining their investment, employment, or financial transfers over a continuous period.

## Real Estate Investment Schemes

- ❑ Foreigners can acquire residential property in Mauritius under various schemes, subject to a minimum property value of **USD 375,000**.

Integrated Resort Scheme (IRS)

Real Estate Scheme (RES)

Property Development Scheme (PDS)

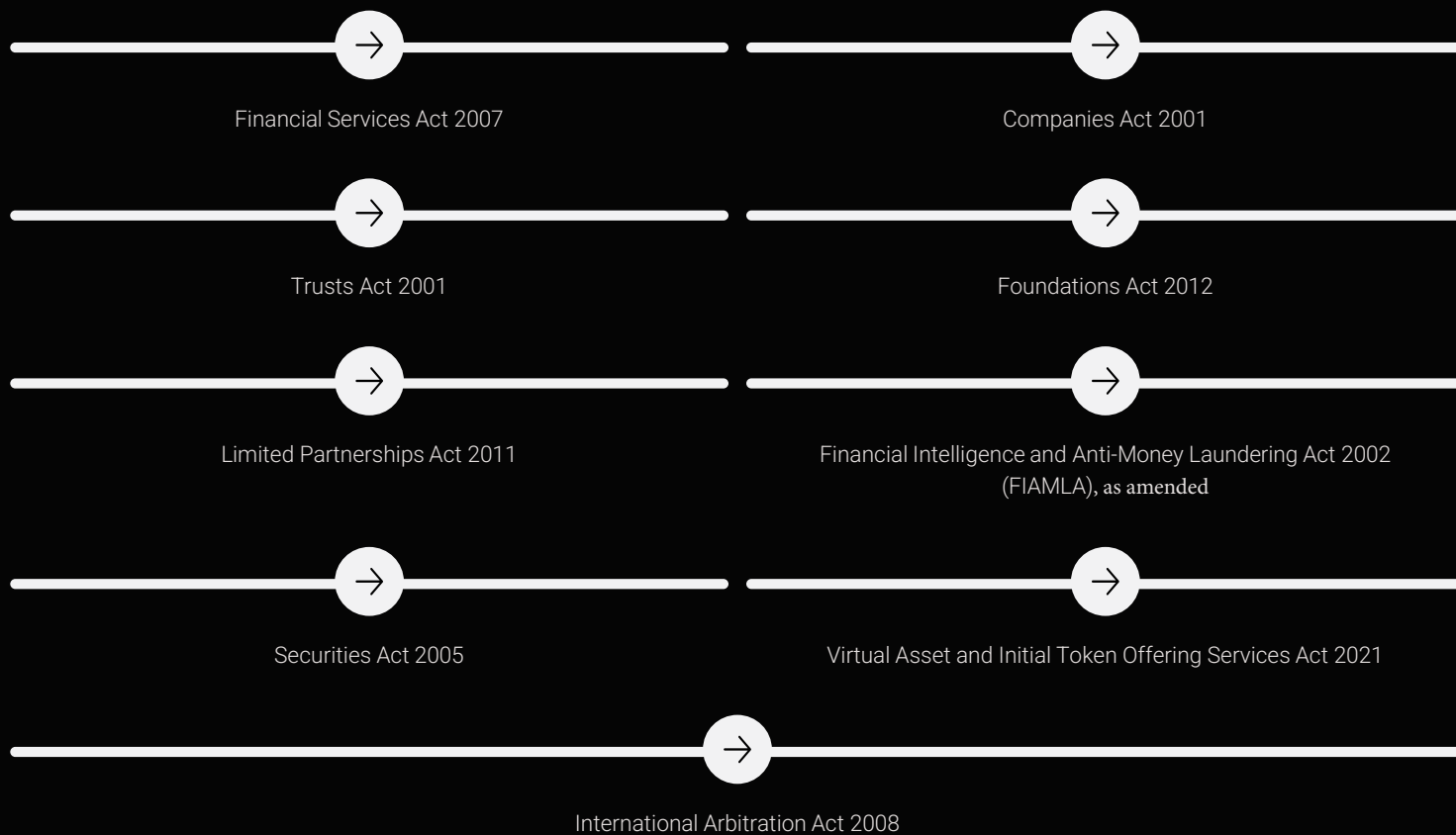
Smart City Scheme

Ground +2 Developments

Mauritius maintains a robust and transparent policy framework conducive to talent mobility and international investment.

# Law & Regulations, and Useful Contacts

The Mauritius International Financial Centre operates within a well-established legal and regulatory framework. Key legislation governing the sector includes:



These statutes are supported by regulations, FSC rules and guidance notes issued from time to time by the relevant authorities.

## Other Useful Contacts

Stock Exchange of Mauritius

[www.stockexchangeofmauritius.com](http://www.stockexchangeofmauritius.com)

Economic Development Board

[www.edbmauritius.org](http://www.edbmauritius.org)

Financial Services Commission

[fscmauritius.org](http://fscmauritius.org)

Mauritius Revenue Authority

[mra.mu](http://mra.mu)

**Disclaimer:** This Guide should be considered as a general guide only and does not constitute tax or any other professional advice. It contains information which, to the best of our knowledge and belief, is correct at the time of writing. Readers are however, strongly recommended to seek specific advice before acting on any information contained in it.



BEYOND ENTITIES. BUILDING LEGACIES

## Professional Services Supporting International Investors

International investors establishing structures through the Mauritius International Financial Centre typically require specialised regulatory, corporate and fiduciary support to ensure compliance with the applicable legal, tax and regulatory framework.

- GWMS Ltd is a licensed Management Company regulated by the Financial Services Commission of Mauritius and specialises in assisting international clients with the structuring and administration of cross-border investment and business activities through Mauritius and other reputable jurisdictions.

The firm supports international investors, family offices, corporates and fund promoters with services including:



### Corporate Structuring & Company Formation

- Incorporation of Global Business Companies (GBC)
- Authorised Company (AC) formation
- Cross-border holding and investment structures



### Investment & Fund Structures

- Structuring of investment vehicles and holding entities
- Variable Capital Companies and collective managers and collective investment schemes
- Fund Administration Support for investment funds



### International Tax & Operational Support

- Guidance on Mauritius tax framework and substance requirements
- Coordination with international legal and tax advisors
- Assistance with banking introductions and operational setup



### Trusts, Foundations & Wealth Structuring

- Establishment of trusts and foundations
- Corporate trusteeship services
- Succession and asset protection structures



### Corporate Administration & Regulatory Compliance

- Provision of resident directors and company secretarial services
- Ongoing corporate administration and governance support
- Compliance with economic substance and regulatory requirements

GWMS Ltd works closely with international clients and their professional advisors to implement efficient and compliant structures supporting investment into Africa, Asia and global markets through Mauritius.

## Get in Touch

### GWMS Ltd

Licensed Management Company

Financial Services Commission, Mauritius

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