

# Mauritius

## Global Business Company (GBC 1)

### Formation Key Information And Fee Schedules

General	
Type of entity	Global Business Company (GBC 1)
Type of law	Hybrid
Shelf company availability	No
Our time to establish a new company	Normal: 7 working days Urgent: 4 working days
Corporate Taxation	Varies from 0% to 3%
Double taxation treaty access	Yes
Share Capital or Equivalent	
Standard currency	US\$
Permitted currencies	Any except MUR
Usual Minimum issued	US\$ 1
Usual authorized	US\$ 100,000
Directors or Managers	
Minimum number	2
Local required	2 required
Publicly accessible records	No
Location of meetings	Anywhere, but include at least 2 directors from Mauritius
Members or Shareholders	
Minimum number	1
Publicly accessible records	No
Location of meetings	No, member(s) can authorize local director(s)
Company Secretary	
Required	Yes
Local or qualified	Yes
Accounts	
Requirement to prepare	Yes
Audit requirements	Yes
Requirement to file accounts	Yes
Publicly accessible accounts	No

## Others

Requirement to file annual return	Yes
Change in domicile permitted	Yes

Global Business Company (GBC 1)	Set-up Fee 1 <sup>st</sup> Year		Renewal Fee 2 <sup>nd</sup> Year	
	Service Fee	Government fee & Service Charged	Service Fee	Government fee & Service Charged
Full Package service (Registered Office, Secretary Services, company kit).	USD 2,848	USD 3,700	USD 2,718	USD 3,700
Courier Company Kit by TNT Express or DHL Express.	Free of charge			

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