



**THE MAURITIUS CATEGORY 1 GLOBAL BUSINESS COMPANY**

**REQUIREMENTS:**

The company will need to apply for a Tax Residence Certificate in Mauritius in order to benefit from the various Double Tax Avoidance Treaties. In order to qualify for tax residency the following criteria have to be met:

1. Have a local Mauritius bank account through which funds must flow;
2. Have at least two local resident Directors;
3. Have a resident company Secretary;
4. Accounts must be audited in Mauritius.

**CATEGORY 1 GLOBAL BUSINESS COMPANY FEE SCHEDULE**

Formation & First Year Fees	USD
<b>Incorporation Fee</b> <ul style="list-style-type: none"> <li>• Consultation and Structuring</li> <li>• Preparation and submission to the Financial Services Commission of an Application for a Category 1 Global Business License.</li> <li>• Incorporation and supporting details/documentation/KYC documentation: application for incorporation, constitution, statutory documents on Directors, Secretary and Subscribers; holding of first meeting and preparation of first minutes; initial share issuance; appointment of initial officers and preparation of registers.</li> </ul>	1615.00
<b>Domiciliary Fee</b> <ul style="list-style-type: none"> <li>• Provision of Registered Office and FSC Approved Resident Company Secretary</li> <li>• Provision of <u>Resident</u> Professional Directors (2)</li> <li>• Tax Residence Certificate</li> </ul>	2550.00
<b>License Fees</b> <ul style="list-style-type: none"> <li>• Application Processing Fee payable to the Financial Services Commission</li> <li>• Incorporation/Registration Fee payable to Registrar of Companies (ROC)</li> <li>• Pro Rata License Fee payable to FSC from date of incorporation to 30 June 2008</li> <li>• Annual License Fee payable to FSC from 1 July 2008 to 30 June 2009</li> </ul>	500.00 250.00 375.00 1500.00
<b>Bank Account</b> <ul style="list-style-type: none"> <li>• Local Bank Account Formation (Mandatory)</li> </ul>	450.00
<b>Disbursements</b> <ul style="list-style-type: none"> <li>• Courier, company official seal</li> <li>• Other disbursements - any additional couriers, communications charges, etc.</li> </ul>	150.00 Billed At Cost
<b>Total Formation Fees</b>	<b>USD 7,390.00</b>

**Caribbean Client Service Centre:**  
 J & J Business Complex, Suite 102, Friar's Hill Rd., St. John's, Antigua, West Indies.  
 maritime@milonline.com, Telephone: +1-268-461-2024, Fax: +1-268-462-2718

**Asia Pacific Client Support Centre:**  
 GMM Grammy Place, Suite B4, 15<sup>th</sup> Floor, 50 Sukhumvit 21 (Asoke) Road, Klongtoey Nua, Wattana, Bangkok 10110, Thailand  
 truscgrp@truscgrp.com, Telephone: +66-2-260-8816, Fax: +66-2-260-8827



Second Year Fees	USD
<b>Domiciliary Fee</b> <ul style="list-style-type: none"> <li>• Provision of Registered Office and FSC Approved Resident Company Secretary</li> <li>• Provision of <u>Resident</u> Professional Directors (2)</li> <li>• Tax Residence Certificate Renewal</li> </ul>	2700.00
<b>License Fees</b> <ul style="list-style-type: none"> <li>• Annual License Fee to Financial Services Commission</li> <li>• Annual Registration Fee to Registrar of Companies</li> </ul>	1500.00 250.00
<b>Miscellaneous</b> <ul style="list-style-type: none"> <li>• Filing of Annual Returns (minimum)</li> </ul>	350.00
<b>Total (minimum)</b>	<b>USD 4,800.00</b>

**NOTES:**

1. Fees may vary depending on exposure, level of activity and technical complexity. Domiciliary Fees (above) apply only where assets under management do not exceed USD\$ 25 million. There is an additional fee of 0.05% per annum of the additional amount of assets.
2. Fees for the preparation of year end accounts, computation of tax payable and preparation of tax return will be charged on a time-spent basis.
3. The above fees do not include accounting or audit, which must be done in Mauritius. An estimate can be provided once more details are available on the expected number and complexity of transactions.

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