



## Corporate Services - Mauritius

AXIS applies a life cycle approach to corporate services, offering the full suite of services, from formation, tax structuring and regulatory compliance to execution of diverse transactions.

## About us

AXIS Fiduciary Ltd ("AXIS Fiduciary") is a Mauritius Management Company offering a full spectrum of corporate and fiduciary services to a diversified client base. We can set up companies, trusts, funds and other legal entities and provide the necessary fiduciary, corporate secretarial, administration, accounting and other ancillary services to help individuals and corporations accomplish their goals and optimize their benefits. Through our offices in Seychelles & Kenya and our network of partners and affiliates worldwide, we can also assist in the setting up and administration of entities in other jurisdictions.

AXIS Fiduciary is licensed by the Financial Services Commission ("FSC") of Mauritius to provide company formation and administration services.

## Preferred Legal Partner – BLC Chambers

AXIS Fiduciary works closely with BLC Chambers ("BLC"), a leading Mauritian firm with a robust offshore practice and a strong team of legal advisors. BLC is a member of ALN, which is Africa's leading alliance of top tier independent law firms present in some of Africa's fastest growing jurisdictions. BLC is also associated with the leading international law firm Harney Westwood & Riegels (Harneys) which operates through a network of six offices around the world including BVI, Cayman, Cyprus and Anguilla. Our access to first class lawyers with unmatched legal, structuring, tax and regulatory expertise helps us provide a flawless, cost-effective and comprehensive service to our clients.

## Company Formation and Corporate Services

AXIS Fiduciary can set up local and global business companies in Mauritius. AXIS Fiduciary also provides company administration, accounting and other ancillary services to ensure that companies comply with the regulations of Mauritius and other jurisdictions (as the case may be).

Our experience in dealing with complex legal structures enables us to identify and implement tax efficient structures, tailored to clients' specific needs and requirements.

## Our Services

We provide the following services:

- Incorporation services
- Independent Directorship
- Acting as Company Secretary
- Provision of registered office facilities and registered agent
- Business and facilitation services and transactional support
- Accounting
- Compliance
- Legal Support
- Tax Planning and structuring
- Company migration and redomiciliation

## Type of Mauritian Companies

### 1. Domestic companies

These are local companies set up under the provisions of the Companies Act 2001. Key features are outlined below:

- No minimum paid-up capital
- Minimum of one shareholder and director required
- 100 % foreign ownership allowed
- Tax rate of 15% is applicable
- No taxes are levied on dividends
- There are no exchange control or restrictions on repatriation of profits

### 2. Mauritius Global Business Companies.

There are two types of Global Business Companies in Mauritius, GBC 1 and GBC 2.

The main features of each are outlined below:

#### Key Features of GBC 1:

- Can undertake any lawful activity
- May be set up as unlimited or limited by shares or guarantee
- May be specifically structured as a Limited Life Company (LLC), a Protected Cell Company (PCC), or a Collective Investment Scheme (CIS)
- May have a dedicated office in Mauritius and employ staff
- Is Tax resident in Mauritius
- Has access to Mauritian network of Double Taxation Treaties
- Effective tax rate of 0 — 3 % is applicable
- Is subject to strict confidentiality

#### Key Features of GBC 2:

- Can undertake any lawful activity other than financial services
- May be set up as unlimited or limited by shares or guarantee
- May be specifically structured as a Limited Life Company (LLC)
- Must be administered by a management company
- Is non-resident for tax purposes
- Is tax-exempt in Mauritius
- There are minimum filing requirements
- Is subject to strict confidentiality

## Key Contacts



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