MAURITIUS

An International Financial Centre of choice for cross-border investments



itl

Intercontinental Trust Ltd

WHY MAURITIUS?

Since its independence in 1968, Mauritius has successfully diversified its mono-crop economy with the industrial, financial and tourism sectors which now constitute the main pillars of its economy.

Over the past 30 years, Mauritius has emerged as a prominent player in the financial services industry and offers an unparalleled, well-regulated and transparent platform for cross border investments. The island has successfully transformed itself into a reputable financial hub and a tried and tested jurisdiction, offering a wide range of services that cater to international clients. Today, Mauritius is recognised as one of the most sophisticated financial centres in Africa.

Mauritius is a sovereign and independent state. Its political stability is guaranteed by parliamentary democracy based on Westminster Model. The Mauritius IFC is home to a sophisticated banking sector with presence of international and domestic banks, legal firms, Big 4 and other accounting firms, corporate services providers, investment funds and private equity funds.

INTERNATIONAL ACCOLADES

1ST in AFRICA

- The Global Financial Centres Index
- Ease of Doing Business Index
- World Happiness Report Index
- Global Green Finance Index
- Economic Freedom Index
- Global Innovation Index
- Global Peace Index
- Democracy Index



- On OECD, EU & FATF whitelist (Mauritius complies with all 40 FATF requirements).
- A business-friendly African jurisdiction with strong historical ties across the continent, and institutions that truly understand African business dynamics – offering ease of doing business that is unmatched for the region.
- A well-calibrated substance framework with clear, straightforward requirements that are commensurate to the nature of each business – striking the right balance between rigor, practicality, and cost-efficiency.
- Attractive Fiscal Regime.
- Availability of varied and tailor-made business structures within reasonable time frame and costs – Tax Residence Certificate available.
- A wide network of 46 Tax treaties (24 DTAAs with African countries) and 45 Investment Promotions and Protection Agreements (25 IPPAs with African countries).
- No foreign exchange controls.

- Hybrid Legal System based on French civil law and British common law system **with the UK Privy Council as highest Court of Appeal**.
- Member of COMESA, SADC, the World Trade Organisation (WTO), African Union, African Continental Free Trade Area (AfCFTA) and other economic blocs.
- Political Stability & Good Governance.
- Ideal time zone: +4 GMT (2 hours ahead of East Africa and 4 hours from West Africa).
- Availability of highly qualified labour force (bilingual in English and French).
- Considered to be one of the safest countries in Africa.

ADVANTAGES OF USING MAURITIUS

Investing directly into Africa	Investing into Africa through Mauritius
No protection against nationalisation or confiscation of assets	Protection of investments under Investment Promotion and Protection Agreements (IPPAs) with a number of African countries
High withholding/ capital gains taxes in African countries	Double Taxation Avoidance Agreements (DTAA) network No/ low withholding taxes No capital gains taxes
No or limited preferential access to markets	Preferential access to markets through membership in major African regional blocs
Possible exchange controls	No exchange controls

USING MAURITUS AS A GATEWAY TO AFRICA

1. **Holding jurisdiction**
2. **Trading and Logistics platform**
3. **Freeport activities**
4. **Manufacturing operations**
5. **Headquarter Administration**
6. **Treasury Activities**
7. **Fund Services & Asset Management**

STRUCTURES IN MAURITIUS

Mauritius offers a range of sophisticated legal structures for business setup, each catering to different operational, tax, and residency needs.

These include:

- Global Business Company (GBC)
- Authorised Company (AC)
- Domestic Company/ Freeport Company
- Trust and Foundation
- Family Office
- Protected Cell Company
- Limited Liability Partnerships (LLP)
- Variable Capital Company
- Funds – Collective Investment Scheme/ Closed-end Fund
- Captive Insurer
- Investment Adviser and Dealer
- Investment Banking
- Virtual Assets
- Insurer/ Reinsurer
- And many more

TAXATION

01 Corporate Tax rate of 15%

02 Partial exemption of 80% on certain income streams

03 Tax exemption of 95% on interest earned by Collective Investment Schemes (CIS) or Closed End Funds

04 No Withholding Tax on dividends and interest payments in Mauritius

05 Various tax incentives/ tax holidays depending on business activities

06 Availability of Underlying Tax Credit (UTC) and Tax Sparing Credit

07 No Capital Gains Tax

08 Trading Companies : 3% (Reduced tax rate)

09 Corporate Climate Responsibility (CCR) Levy of 2% for Companies with annual turnover exceeding MUR50M (USD1.1M)

HOW CAN ITL HELP?

ITL offers a full suite of services aimed at addressing all your financial needs. These services include:

- Company Formation and Administration
  Fund Structuring and Administration
- Banking Solutions
- Private Wealth & Family Office Services
- Accounting & Tax Services
- Corporate Finance & Advisory Services
- Capital Markets Solutions
- Sustainability Consulting & ESG Reporting Services
- Compliance and Regulatory Services
- Investor Communications Services
- Technology Solutions

ABOUT ITL

Headquartered in Mauritius since 1999, with offices in Seychelles, UAE, Singapore and a representative office in South Africa, ITL offers a full suite of financial and fiduciary services to top-tier clients across the globe. As a trusted partner, we empower your business with the technological edge needed to thrive in today's fast-evolving business landscape.

- First Fiduciary / CSP in Mauritius to successfully complete an ISAE 3402 Type II audit by PwC and successfully maintained that certification from 2011 till now
- Secured Service provider
  World-Class level IT infrastructure
  Hosted on Microsoft Azure
- First Management Company in Mauritius to be accredited as an Authorised Training Employer by the Institute of Chartered Accountants in England and Wales
- People : +300 employees within the Group
- Principals involved in the Global Business sector in Mauritius since its inception
- Cumulated Senior Management Experience of +250 Years

Proud Supporter of THE GLOBAL GOALS For Sustainable Development

ISAE 3402 COMPLETED TYPE II AUDIT

Member of MAURITIUS FINANCE

MIPA Mauritius Institute of Professional Accountants

AVCA The African Private Capital Association

HEDGEfund awards2015

SOUTH AFRICAN CHAMBER OF COMMERCE IN MAURITIUS

WINNER AFRICA GLOBAL FUNDS
Best Real Estate and Infrastructure Fund Administrator 2025, 2024, 2020 & 2019
Best Private Equity Funds under $20BN Administrator 2024
Best Investment Funds Administrator 2021 & 2018

WINNER PRIVATE EQUITY | AFRICA
Best Local Fund Administrator Award 2024
Best Corporate Financial Advisor Award 2022
Best Local Funds Advisor Award 2021
Best GP & Advisor Awards 2016 & 2015

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Trainee Development - Platinum

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DISCLAIMER

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