

## Mauritius Global Business Licences Category 2 (GBL2)

A GBL2 company is not tax resident in Mauritius (and can be considered as the equivalent of the Seychelles IBC). Therefore, it does not benefit from the network of tax treaties. It is not subject to tax in Mauritius. A GBL2 company must conduct business only with non-residents of Mauritius and in a currency other than the Mauritian rupee.

Such companies are prohibited from having a person resident in Mauritius as shareholder or beneficial owner.

A GBC2 can conduct any business activities other than the following: banking, financial services, carrying out the business of holding or managing or otherwise dealing with a Collective investment Fund or scheme as a professional functionary, providing of registered office facilities, nominee services, directorship services, secretarial services or other services for corporations, providing trusteeship services by way of business. A GBC2 licence is ideal for a company that intends to carry on international trading, invoicing, marketing, ship management, Consultancy services, logistics, IT Services and asset holding.

<b>Mauritius GBL2 Company</b>	
<b>General</b>	
Type of entity	GBC2
Type of law	Hybrid
Our time to establish a new company	4 days
Corporate Taxation	Nil
Double taxation treaty access	No
<b>Share Capital or Equivalent</b>	
Standard currency	US\$/GBP/Euro
Permitted currencies	Any except Rs
Minimum paid up	USD1.00
<b>Directors</b>	
Minimum number	1 (corporate director allowed)
Local required	No
Publicly accessible records	No
Location of meetings	Anywhere
<b>Shareholders</b>	
Minimum number	1
Publicly accessible records	No
Location of meetings	Anywhere
<b>Company Secretary</b>	
Required	Optional
Local or qualified	No

<b>Accounts</b>	
Requirement to prepare	Yes
Audit requirements	No
Requirement to file accounts	Yes
Publicly accessible accounts	No
<b>Other</b>	
Requirement to file annual return	No
Re-domiciliation permitted	Yes

**For further information please contact:**

Shammeem Abdoolakhan TEP MlOD  
General Manager  
[s.abdoolakhan@abcglobal.intnet.mu](mailto:s.abdoolakhan@abcglobal.intnet.mu)

Jean Claude Tsang MCIM MBA  
Head of Business Development  
[jc.tsang@abcglobal.intnet.mu](mailto:jc.tsang@abcglobal.intnet.mu)

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