



Board of Investment  
Mauritius

# Incorporating a company in Mauritius

Factors to consider

## Choosing a business structure

Each business structure varies in terms of category, nature, and type of company. It is thus important to understand the various business structures and choose the most suitable for your business.

### Category of Company

- \* Domestic Company
- \* Category 1 Global Business (GBC 1)
- \* Category 2 Global Business (GBC 2)

### Nature of company

- \* Public Company
- \* Private company
- \* Small private company (turnover less than Rs 10 million)
- \* One person company

According to the Companies Act 2001, the following types of companies may be incorporated in Mauritius:

- \* Company limited by shares;
- \* Company limited by guarantee;
- \* Company limited by shares and guarantee;
- \* An unlimited company;
- \* A foreign company;
- \* Limited Life Company;

A company incorporated in Mauritius can be 100% foreign owned with no minimum capital.

Further information on the business structure is accessing from the [Guide to Companies Act 2001](#).

Any of the above mentioned type of companies may be licensed as Domestic or Global Business Category 1 or 2 companies. Incorporation of a global business company is done through a management company. Please find link to the Financial Services Commission [www.fscmauritius.org](http://www.fscmauritius.org).

## Registering the business activity

Registration of business activity and Incorporation of Company is made with the Corporate and Business Registration Department (CBRD).

- \* **Decide on the company name**

You may verify if the proposed company name is available online on the website of the Corporate and Business Registration Department <http://companies.govmu.org>.

- \* **Register your business activity and incorporate your company**

The Corporate and Business Registration Department will issue a Business Registration Card with a Business Registration Number which is the unique identifier number of the business and an Incorporation Certificate.

If you are an individual who would like to start a business as a Self Employed, you will need to register your business activity only.

- \* **Fees**

The [fee structure](#) can be consulted from the website of the Corporate and Business Registration Department.

- \* **Guidelines**

A stepwise guide to on [how to fill in the application form for the incorporation of a company](#) can be consulted.

### Contacts

Corporate and Business Registration Department

A: One Cathedral Square Building, Jules Koenig Street, Port Louis

T: (+230) 208 4539

E: [rocd@intnet.mu](mailto:rocd@intnet.mu)

W: <http://companies.govmu.org>

## Next Steps

Now that you have incorporated your company, you will need to:

- \* Apply for permits and licences, applicable to regulated activities only.
- \* Pay a trade fee with your respective local authority within 15 days of start of operations. The Trade Fee depends on your business activity specified in your business registration card.
- \* You have to remit to the Mauritius Revenue Authority, monthly returns for personal tax and VAT.
- \* You have to remit to the Social Security monthly returns of contribution for your employees.
- \* You have to renew your Business Registration Card every 3 years.
- \* Relevant authorities will carry out regular ex-post monitoring and control