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Company formation in Mauritius

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Company formation in Mauritius



Flag



Coat of arms

Common form	Private company limited by shares (domestic or Global Business Company) [1]
Registry	Corporate and Business Registration Department (CBRD) [1]
Minimum capital	No minimum [1]
Directors	1 director (a Global Business Company needs at least 2 Mauritius-resident directors) [1]
Local director	Not required for a domestic company; a Global Business Company must have resident directors, a local management company and substance in Mauritius [1]
Corporate tax	15% (3% for companies exporting goods; partial exemptions for certain income) [2]
VAT / sales tax	15% [2]
Typical timeline	Usually 1–3 weeks (longer with an FSC licence) [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Mauritian rupee (MUR)

In short: To set up a company in Mauritius, most founders form a private company limited by shares, registered with the Corporate and Business Registration Department (CBRD).[1] Minimum capital: no minimum. Corporate tax: 15% (3% for companies exporting goods; partial exemptions for certain income). Registration: usually 1–3 weeks (longer with an FSC licence) (as of November 2026).

Companies in **Mauritius** are registered with the **Corporate and Business Registration Department**. International businesses often use a **Global Business Company**, licensed by the Financial Services Commission, which must have substance in Mauritius.

Business structures

Most founders in Mauritius form a private company limited by shares, registered with the Corporate and Business Registration Department (CBRD).[1] Other forms are listed below.

- **Domestic private company** – for business in Mauritius
- **Global Business Company (GBC)** – for international business, licensed by the FSC
- **Authorised company** – managed outside Mauritius, with conditions

Requirements

Minimum share capital in Mauritius (2026): no minimum. Directors required: 1 director (a Global Business Company needs at least 2 Mauritius-resident directors). Local resident director: not required for a domestic company; a Global Business Company must have resident directors, a local management company and substance in Mauritius.[1]

- A company name that is available, checked with the registry.
- Share capital: no minimum.
- Directors: 1 director (a Global Business Company needs at least 2 Mauritius-resident directors).
- Local residency: not required for a domestic company; a Global Business Company must have resident directors, a local management company and substance in Mauritius.
- A registered office address in Mauritius.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the register of beneficial owners.

Registration process

Typical time to register a company in Mauritius (2026): usually 1–3 weeks (longer with an FSC licence). [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Corporate and Business Registration Department (CBRD).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Mauritius Revenue Authority (MRA).

Taxation

The corporate tax rate in Mauritius in 2026 is 15% (3% for companies exporting goods; partial exemptions for certain income). [2] Standard VAT or sales tax: 15%. [2]

Tax	Rate and notes
Corporate income tax	15% (3% for companies exporting goods; partial exemptions for certain income)
VAT / indirect tax	15%
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Mauritius: Companies file an annual return with the CBRD and an income tax return with the MRA; Global Business Companies also report to the FSC. [1]

Double tax treaties

Mauritius has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
0%	15%	15%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Mauritius lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Mauritius?

Typical registration time in Mauritius: usually 1–3 weeks (longer with an FSC licence) (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Mauritius?

Minimum share capital in Mauritius: no minimum (as of November 2026).

What is the corporate tax rate in Mauritius in 2026?

The corporate tax rate in Mauritius in 2026 is 15% (3% for companies exporting goods; partial exemptions for certain income). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Mauritius?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Mauritius: not required for a domestic company; a Global Business Company must have resident directors, a local management company and substance in Mauritius.

What withholding tax applies to dividends paid from Mauritius?

Mauritius charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

- Corporate and Business Registration Department (CBRD)
- Mauritius Revenue Authority (MRA)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in South Africa
- Company formation in Angola
- Company formation in Botswana
- Company formation in Cabo Verde
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

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2. Official Mauritius Revenue Authority (MRA) . Government of Mauritius. Accessed November 2026.
3. Mauritius: Corporate – Taxes on corporate income (reviewed 15 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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