

GLOBAL LEGAL ADVISORY SERVICES LICENCE

Mauritius has a well-developed legal and regulatory framework in its International Financial Centre for the practice of foreign and international law. A Global Legal Advisory Services Licence (“GLASL”) is an activity licence regulated by the Financial Services Commission (“FSC”). It allows interested international law firms to set up regional offices in Mauritius to provide legal advisory services to global enterprises including international arbitration, corporate law, taxation and the international practice of law in different areas.

Structure & Taxation

A Limited Liability Partnership (“LLP”) or a Company holding a Global Business Licence (“GBL”) is the ideal structure to apply for the GLASL.

Entities holding a GLASL are subject to a tax holiday of 5 years provided that they meet the employment criteria and other conditions which the regulations require.

Advantages of setting regional office in mauritius

Eligible for the five-year tax holiday

Benefits from having a strong and independent judiciary

A hybrid legal system based on English and French law, with the Judicial Committee of the Privy Council in the UK being the highest Court of Appeal

Proven and efficient legal system.

Mauritius has entered into a Host Country Agreement with the Permanent Court of Arbitration (“PCA”) and this was the first time in history that an agreement of the kind was made for a Permanent Representative outside the Hague. Furthermore, in 2011, the Government of Mauritius entered a joint venture with the LCIA in London to establish the LCIA-MIAC Arbitration Centre, which is a neutral, independent arbitral institution

Licensing requirements

a) In order to meet substance requirements to be eligible for tax holiday, the Licensee should comply with **TWO FUNDAMENTAL** conditions as follows:

- Employment of at least five (5) lawyers, out of which, at least two (2) foreign lawyers qualified in the home jurisdiction to practice the law of that jurisdiction should be employed by or be part of the entity
- Have a physical office in Mauritius

b) The parent law firm needs to be qualified, licensed or regulated as a firm entitled to practice law in its home jurisdiction.

c) Two foreign lawyers qualified in the home jurisdiction to practice the law of that jurisdiction should be employed by or be part of the entity.

d) The applicant also needs to have a physical establishment in Mauritius through a legal structure: either a Company or an LLP.

e) Applicant shall have at least 2 full time officers' or Directors resident in Mauritius.

e) The Application Pack should contain the following documents/information:

- Detailed 'Business Plan'

- A written undertaking from the Applicant that it will not provide advocacy services before the Courts of Mauritius or put itself forward as providing advice or legal services on, or in relation to, litigation before the Courts of Mauritius.



What do we offer as a management company?

Incorporation of the required legal structure and apply for the GBL.

Provide Registered Office facilities.

Provide administration and financial services.

Assist in handling the application for occupational permits for foreign employees and their dependants.

Assist in the recruitment of professionals and other local staff.

Assist in providing you with office location at either Appavoo Business Centre (our Operational Headquarters) or at other locations in Mauritius.

APPAVOO INTERNATIONAL LTD Global Business

Appavoo Business Centre, 29bis Mère Barthélemy Street, 11324 Port Louis, Rep. of Mauritius

CONTACT OUR EXPERTS

daveejones@hlab-mauritius.com | hashwina@hlab-mauritius.com | vilasha@hlab-mauritius.com

T: +(230) 203 3900 | F: +(230) 211 5123 | W: hlab-mauritius.com