



GLOBAL HEADQUARTERS ADMINISTRATION

In line with Government vision, Mauritius is rapidly becoming a preferred centre for Regional and Global Headquarters. A 'Global Headquarter Administration Licence' is an activity licence regulated by the Financial Services Commission ("FSC"). It allows multinational companies to set up or relocate their regional administration, procurement and accounting functions to Mauritius.

Leading multinationals and regional companies are already setting up their operational, administrative and financial base in Mauritius in order to avail the many advantages that Mauritius offers as an International Financial Centre of substance.

Contact Us

APPAVOO INTERNATIONAL LTD
Global Business

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

T: +(230) 203 3900 | **F:** +(230) 211 5123

E: daveejones@hbl-mauritius.com
vilasha@hbl-mauritius.com
hashwina@hbl-mauritius.com

W: hbl-mauritius.com

Structure & Taxation

A 'Global Business Licence' ("GBL") or a domestic Company can apply for the 'Global Headquarter Administration licence'.

Any Mauritian entity holding a Global Headquarters Administration Licence is subject to **a tax holiday of 8 years** provided that it meets the employment criteria and other conditions which the regulations require

Advantages of Setting Headquarters in Mauritius

- Eligible for the eight-year tax holiday;
- Benefits from the network of 'Double Tax Treaties' ("DTT") agreements and 'International Promotion and Protection Agreements' ("IPPAs") which Mauritius has signed with different countries;
- Possible employment of expats;
- No foreign exchange control;
- Proven and efficient regulatory system;
- Access to internationally known service providers; and
- Easy availability of highly efficient professionals which include Accountants, Lawyers, Business Advisors, Company Secretaries, etc.



Licensing Requirements

a) A 'Global Headquarter Administration Licence' holder shall provide at least three (3) of the services listed below to at least three (3) of its affiliates:

- Administration & general management;
- Business planning, development and coordination;
- Economic and investment research & analysis;
- Services relating to international corporate headquarters in Mauritius; and
- Any other Global Headquarters Administration services as may be specified in the FSC Rules.

b) In order to meet substance requirements to be eligible for tax holidays, the Licensee should comply with the following:

- Employment of a minimum of 10 resident full-time professionals, out of which, at least 2 at senior managerial levels;
- Have a physical office in Mauritius; and
- Incur an annual minimum expenditure of MUR 5 million.

c) Shall ensure that it always has two officers based full time in Mauritius and who are conversant with its operations.

d) Other legal requirements - Application Pack should contain the following documents/information:

- Detailed 'Business Plan'
- Standard Agreements(s) to be executed with affiliates
- Internal Control Manual

What do we offer as a Management Company?

- Incorporation of the legal structure which can either be a GBL or a Domestic Company.
- Provide Registered Office facilities, Nominee Shareholders and resident Directors.
- Provide administration and financial services including Accounts Maintenance, issue of Invoicing, holding of Board Meetings.
- Assist in handling the application for occupational permits for foreign employees and their dependants.
- Assist in drafting Business plan, Reports and legal documents/ agreements.
- 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.