



MAURITIUS – INTERNATIONAL FINANCIAL CENTRE [IFC]

- Financial Sector contribution to GDP: 11.8%
- Tax Revenues: 8%
- 4% of skilled labour
- 20,000 Global Business Companies registered

The IFC today is built upon three pillars: cross-border investment, cross-border corporate banking and private banking and wealth management.

IFC Offerings

Products and services tailor-made for investors such as private banking, investment structuring insurance and re-insurance, private wealth, investment banking and global headquarter administration.

WHY MOVE TO MAURITIUS

Legal System

- The Constitution based on the Westminster model and rests on 2 fundamental tenets: the rule of law and the doctrine of separation of powers between the Legislature, the Executive, and the Judiciary.
- Robust Legal system - The laws of Mauritius are the result of a hybrid system combining both common and civil law
- International Arbitration Centre;

Political

- Democratic Country
- Stable political background;

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Regulatory

- **Robust regulatory and supervisory regime for financial services**
 - Bank of Mauritius – Banking Sector
 - Financial Services Commission – Non-Banking financial services
- White-listed – Transparent, safe and internationally compliant jurisdiction
- Data Protection & Confidentiality of information

Economy

- A competitive, well diversified and broad-based economy
- Safe and secure environment to work, live and do business.

Banking Sector

- 19 licensed banks, including presence of renowned international banks;
 - Resilient capital and ample liquidity buffers
 - Sustained Profitability levels

Business

- Most business friendly and investment friendly country in Africa
- No Exchange Control;
- Investor Protection -Investment Promotion and Protection Agreements (IPPAS) signed with a large number of jurisdictions
- Strategic, Geographic location and convenient Time Zone (GMT +4);
- Bilingual Skilled Workforce (English and French);
- Anglophone and Francophone high standard private schools - 89.9 % Adult literacy rate.
- Global Connectivity with modern Airport and Seaport
- Modern Health Care Services;



Fiscal & Tax Regime

- Double Taxation Avoidance Treaties with 44 countries
- Low tax jurisdiction, Maximum tax between 0% to 3%.
- Free repatriation of profits
- No withholding tax on dividends, capital gains and interest
- Foreign tax credits in respect of taxes paid at source are allowed to the maximum extent of the Mauritius tax, where this can be evidenced. Alternatively, a tax resident may be entitled to a partial exemption of 80% in respect of certain types of income such as interest, foreign sourced dividend, income of a regulated fund or CIS manager, amongst others, subject to satisfying "prescribed substance requirements".

Awards & Recognitions

- Business Friendly Environment – World Bank Ease of Doing Business 2020 -Ranked 1st in Africa and 13th globally;
- Mauritius was ranked most innovative economy in Sub-Saharan Africa in October 2022

Trade Agreements

- Preferential Market Access (AGOA, COMESA, EU, SADC, AfCFTA, IOC, CECPA, China-FTA)

Residency & Occupation Permit

Mauritius offers an Occupation Permit to the following categories of foreign nationals:

- Investor
- Professionals
- Self-employed