

KEY FACTS

GLOBAL HEADQUARTERS ADMINISTRATION LICENCE

THE MAURITIUS GLOBAL HEADQUARTERS ADMINISTRATION LICENCE ALLOWS MULTINATIONAL COMPANIES TO SET UP OR RELOCATE THEIR REGIONAL ADMINISTRATION, PROCUREMENT AND ACCOUNTING FUNCTIONS TO MAURITIUS, ALLOWING THEM TO TAKE ADVANTAGE OF AN EIGHT-YEAR TAX HOLIDAY AND THE NUMEROUS BENEFITS OF OPERATING FROM THE JURISDICTION.

Companies holding a Global Headquarters Administration Licence are expected to provide at least three headquarter services to three or more related companies, including but not limited to the following:

- > Administration of e-commerce;
- > Administration and general management;
- > Business planning and development and coordination;
- > Economic or investment research and analysis; and
- > Services related to international corporate headquarters in Mauritius.

BENEFITS

- > Companies operating from Mauritius can benefit from its extensive range of bilateral and multilateral agreements, sound legal system, good corporate governance, reliable banking system, qualified and experienced workforce, and no foreign exchange controls.
- > Companies holding a Global Headquarters Administration Licence are eligible for a tax holiday of eight years on corporate income, subject to meeting its licensing requirements.

ADDITIONAL LICENSING REQUIREMENTS FOR TAX HOLIDAY

The holder of a Global Headquarters Administration licence that has been licensed after 1 September 2016, is eligible to a tax holiday of eight income years as from the income year in which the corporation was issued its license subject to meeting certain conditions. In addition to the normal licensing requirements for Global Business Companies, a company holding a Global Headquarters Administration Licence should also meet the following requirements:

- > It should have a physical office in Mauritius.
- > It should employ a minimum of 10 professionals, with at least two at managerial level.
- > It should incur annual expenditure of at least MUR 5 million (approx. USD 150,000).

APPLICATION PROCESS

Applications for a Global Headquarters Administration Licence should be accompanied by a detailed business plan, along with corporate statutory documents. Promoters need to submit to the FSC, through a management company, standard material contract(s) or agreement(s) to be executed with related companies, an internal controls manual, track record and credentials of the promoter, shareholders and general information regarding the company, its objectives and proposed services, its structure, and compliance with other regulatory requirements.

HOW WE CAN ASSIST

Our team of Mauritius-based professionals can assist in the setting up of a Global Headquarters Administration Company and provide corporate and secretarial services to ensure that the company complies with the relevant Mauritius regulations.

- ▶ PEOPLE LED
- ▶ TECH ENABLED
- ▶ GLOBAL COVERAGE
- ▶ TAILORED SERVICE

- ▶ 1,100 STAFF
- ▶ 25 JURISDICTIONS
- ▶ 47,000 ENTITIES
- ▶ \$177BN AUA

- ▶ FUNDS
- ▶ PRIVATE CLIENTS
- ▶ CORPORATE CLIENTS
- ▶ MARITIME

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