

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 and general management
- business planning and development and coordination
- economic or investment research and analysis
- 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

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 5m (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.