

Frontfin incorporates four different tax friendly entities in Mauritius:

- **Trusts**

Trusts may be either tax resident or non-resident. If electing and qualifying for tax residency, they are taxed as Offshore Companies. Otherwise they are not taxed.

- **Companies with Category 1 Global Business Licenses (GB1)**

Companies and Trusts with Category I Global Business Licenses (GB1) are taxed at the same rate as any other company but may receive rebates for foreign taxes paid. A deemed foreign tax of up to 80% may be claimed without proof against foreign income. This reduces the effective tax rate for these companies to 3%. Trusts can also hold a GB1 license with the same tax effects. These companies can apply for tax residency status. There are restrictions on dealing with non GB1 and GB2 Mauritian companies.

- **Companies with Category 2 Global Business Licenses (GB2)**

These companies are not tax resident in Mauritius and are therefore not taxed. Mauritian residents cannot be direct shareholders of GB2 companies.

- **Companies without either Global Business License (Domestic Companies)**

These companies are taxed at 15% and are free to transact with local business. They are also used to hold property in Mauritius. They may be 100% owned by non-Mauritian citizens. Frontfin can provide trustees, nominee shareholders and directors.

Have a look at the [legislation](#) governing these entities. Offshore Companies (GB1) and Trusts benefit from advantages gained from [Double Taxation Avoidance Treaties](#).

**We also assist with entities incorporated in jurisdictions other than Mauritius.**

Most companies and individuals wishing to transact on an international basis find that the incorporation of one or more of the above entities has profound advantages.