Business Registration Procedures

Step by step

At MCB, you will get the right support right from day one. This document will help you register your business in Mauritius.
Starting your business

The Business Facilitation Act (BFA) administers the Mauritian business environment. It provides guidelines for the setting up of businesses and facilitates entry for foreign investors, talents, know-how and technology.

New small businesses can start their business within three working days from the time of application for a business permit.

Setting up your company

1. Choose your business structure:

   The Companies Act 2001 provides for three main types of companies:
   - Domestic company
   - Company holding a Category 1 Global Business Licence
   - Company holding a Category 2 Global Business Licence

   **Useful information:**
   - Companies structure
   - Guide to Company’s act

2. Incorporate your company

   **2.1 Name of your company**
   
   You should ensure that the name you have chosen for your business is available prior to incorporation. To reserve a name, you must complete an “Application for Reservation of a Company Name” (Form 11) and submit it at the Registrar of Companies.

   Application forms for name reservation and incorporation of companies are available at the Registrar of Companies.

   **2.2 Apply for incorporation**
   
   You need to submit the following documents to the Registrar of Companies for the incorporation of your company:
   - Form 1 - an application for incorporation of a company
   - A notice of reservation of name issued by the Registrar
   - Form 7 - The consent of every director of the proposed company. (Note that a company is only required to have a minimum of one director)
   - Form 8 - (if applicable) – the consent of every secretary of the proposed company
   - Form 9 - The Consent of every shareholder of the proposed company
Note: In case the proposed company has a constitution, a certified true copy of the constitution by a law practitioner must be submitted together with the above mentioned documents.

Domestic companies are incorporated within 24 hours of submission of application. Certificates of incorporation for Category 1 Global Business Companies are delivered on the same day, pending approval from Financial Services Commission.

**Useful information:**
- Incorporation of Company
- Guidelines and other application forms

3. Register your business

Submit your application for Business Registration at the office of Registrar of Businesses or online via its website.

Here is your checklist:
- Name of company/commercial partnership
- Company file number/Commercial partnership files number
- The Business name (if any)
- The general nature of the business and its location
- Date or proposed date of commencement of business
- Address of the principal place of business
- Postal address
- Workforce of the applicant
- Telephone number, fax number and email address
Online name reservation, incorporation and business registration
You can apply for the incorporation of your company and your National Business Registration Number online. To do so, please follow the steps below:

• Register with MNS
• Apply online upon receiving the access codes

Useful information:
Business Registration procedures

Contact:
Companies Division
A: One Cathedral Square, Jules Koenig Street, Port Louis
T: +230 208 4539 (Hotline)
T: +230 211 2566 / 210 7922 / 211 6703 / 211 2846 / 211 2865
F: +230 212 6493 / 208 7263
E: comd@mail.gov.mu

4. Open your bank account

We provide you with a current account to conduct your day-to-day banking. This will also help you manage your finances quickly and securely worldwide.

Get started with our current account and our foreign currency account

5. Obtain your Building and Land Use Permit

A Building and Land Use Application is a request for permission or to use an existing building or to erect one for your business. This is obtained at the local Municipal or District Council.

Payment of Trade Fee to the local Municipal or District Council will depend on the region and type of business you want to engage in.

Useful information:
• Building and land use permit guide
• List of District and Municipal councils

A: Level 3, Emmanuel Anquetil Building,
c/r Sir Seewoosagur Ramgoolam & Jules Koenig streets, Port Louis
T: (230) 201 1216
F: (230) 208 9729
E: mlg@mail.gov.mu
Regulated activities

If your proposed business will be engaged in regulated activities, licences will be required prior to registration.

Taxation

**Guidelines for a new employer**
As a newly incorporated company, there are a few tax basics that you must know in order to be conscious of your responsibilities.

An employer, as defined in the act, is a person responsible for the payment of emoluments; it includes an agent of that person but does not include an individual employing household employees.

Any person who becomes an employer should register himself as an employer, within 14 days with the Director General by submitting a PAYE Guide on Pay as You earn.

**Learn more about:**

- Who is an employer?
- When and how to register as an employer?
- How to obtain a PAYE Employer Registration Form (ERF)?
- Reconciliation statement of PAYE deducted

**Useful information:**

- Taxation
- Tax basics for newly incorporated Companies
- Corporate tax, VAT, Returns, ATS, TDS etc.