

WorldFin Consult™



MAURITIUS

BROCHURE 2025





WorldFin Consult™ (WFC) is an international consultancy firm base in the island of Mauritius, WFC provides Fiduciary Services Consultancy services, Accountability, (including Funds, Trust, Foundation), Trading of Commodities contracting, Outsourcing consultancy and Luxury Real Estates consultancy on a worldwide basis.

Among the main consultancy services provide (Mauritius and Overseas) by WorldFin Consult™ are:

- » Incorporation of companies (offshore, freezone and domestic)
- » Setting up of Trusts, Foundations, Banks and VASP (Crypto Virtual Assets Licenses)
- » Maintaining registered offices
- » Management of companies
- » Full secretarial services
- » Keeping company records updated
- » Issuing and cancelling share certificates
- » Filing annual statutory documents with authorities
- » Accounting and audited services
- » Co-ordination and supervision of directors and shareholders' meetings
- » Renewal of necessary licences
- » Opening and supervision of bank accounts
- » Financial Structures





1. Mauritius is strategically located in convenient time zones between Asia and Europe. It prides itself of having strong economy which is well diversified with Agriculture, Tourism, Export oriented, manufacturing and Financial Services being the main pillars.
2. Additional areas of development into which massive investment have been made recently by both public and private sector, with the aim of converting these areas into additional economic pillars, include Fisheries industry and the Land Based Oceanic Industry.
3. Mauritius is a stable democracy which is often cited as a model of development and international forums.
4. Extensive double taxation avoidance treaty network.
5. Favourable local tax regime. Modern and flexible corporate and fiduciary legislation.
6. Ease of doing business for example with respect to licenses and permits.
7. Reasonable cost of operations.
8. Bilingual work force.
9. Well regarded by International Organizations from a corporate governance and compliance perspective.
10. Credible centre for the set up of investment holding, trading and other Global License approved businesses with more than 33,000 Global Business Companies registered in Mauritius.
11. Access to Mauritius Freeport Zone at favourable tax regime.



Setting Up A Global Business Entity In Mauritius

What is a Global Business?

It is defined under the Financial Services Act 2007 as any business or activity which is carried out outside Mauritius in a foreign currency from within Mauritius.

Advantages of qualified Global Business

- » Assets are protected
- » Risk is reduced
- » Administration is easy
- » Confidentiality prevails
- » Anonymity
- » Professional directors able to act upon their clients' instructions



Few examples of Global possibilities

- » Investment Holding Companies whose return can be free of tax.
- » Property Holding Companies hold property and property rights in a Global Business Centre in order to avoid capital gains taxes on the sale of property as well as on inheritances taxes
- » Patent and Copyright Holding Companies may own intellectual property rights which may be franchised to companies all over the world

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- » International trading companies make profits in selling goods which they have bought at a low cost, to high-income market countries.
- » Professional Services Company can contract with a professional to provide with services outside their country of residence and the fees paid can be accumulated free from taxation in the Global Business.

Global Business Company (GBC) Overview

- » No minimum capital required
- » No exchange control
- » Taxes are from 3% to 15% maximum
- » Confidentiality (no public record for the company)
- » No withholding on interests paid by an the company to a non-resident
- » Free repatriation of profits
- » No estate duty on inheritance of shares in the Company
- » Residential permits in Mauritius possible
- » Investments in Mauritius possible
- » Attached several licenses such as Investment Banking, VASP, CIS Funds, etc.
- » Move your headquarter to Mauritius via a GBC company



Activities

- » Aircraft financing and leasing
- » Asset Management
- » Consultancy services
- » Financial services
- » Funds management
- » Information and communication technology services
- » Insurance
- » Licensing and franchising
- » Logistics and/or marketing
- » Operational headquarters
- » Pension funds
- » Shipping and ship management
- » Trading



Authorised Company (AC) Overview

- » No exchange control
- » No minimum capital requirements
- » Single shareholder and director allowed
- » Corporate director and corporate shareholder permissible
- » No need to submit audited accounts or annual returns but a financial summary
- » Continuation, mergers and migration is possible
- » No income tax
- » No capital gains tax
- » No withholding tax on dividends paid
- » No estate duty on inheritance of shares
- » Free repatriation of profits

- » No resident and exempt from tax
- » No access to Mauritian double tax treaties
- » No withholding tax on dividends or interest paid to non residents
- » 0% tax company

Activities

- » Non- financial consultancy
- » IT services
- » Logistics
- » Marketing
- » Shipping
- » Ship Management
- » Trading
- » Non- financial passive investment
- » Any other activity as may be approved by the FSC

About Trust Entity

The Trust is one of the most flexible instruments available in the financial services landscape and is essential in creating various strategies for asset protection, estate planning, and privacy benefits. Genesis Services Ltd provides a full range of trustee services, administration of portfolio of investments, and assets in trust.

The flexibility and protection afforded by trust arrangements are such that they have become an important part of long term wealth management. The legal arrangement, known as a trust, has been around for at least several hundred years. In fact, it is an Anglo-Saxon concept and its origins can be traced back to the medieval times, and appears to have arisen after the arrival of William the Conqueror in England from Normandy in 1066.



Advantages and Flexibilities

- » Family assets are preserved for succeeding generations
- » An important tool in international income, asset protection and estate tax planning
- » Used by businesses for employee benefit plans, retirement and stock option schemes, insurance plans and special financing arrangements
- » Maintaining confidentiality, private relationship with no or limited public disclosure
- » Improved protection of assets against claims of third parties
- » Tailored to specific family requirements
- » Recognised in all Common Law jurisdictions
- » Increasing recognition in important Civil Law jurisdictions

About Fund Management

Wealth Management as an investment-advisory discipline incorporates financial planning, investment portfolio management and a number of aggregated financial services. High-net-worth individuals (HNWIs), small-business owners and families who desire the assistance of a credentialed financial advisory specialist call upon wealth managers to coordinate retail banking, estate planning, legal resources, tax professionals and investment management.

Service we are offering

- » Private wealth management
- » Wealth management with trading option

World Wealth Report 2024 outlined

- » Global HNWI wealth expanded by 4.7% in 2023, reaching \$86.8 trillion.
- » The HNWI population increased by 5.1%, totaling 22.8 million individuals worldwide.
- » This growth was driven by solid economic resilience, cooling inflationary pressures, and recovering global markets.
- » Cash and cash equivalents normalized to 25% of portfolios, down from a multi-decade high of 34% in 2024.
- » India experienced a 12.2% increase in its HNWI population in 2023 compared to 2022, totaling 3.589 million.
- » The report covers 71 countries, accounting for more than 98% of global gross national income and 99% of world stock market capitalization.
- » Over 65% of HNWIs acknowledged that biases influence their investment decisions, especially during significant life events such as marriage, divorce, and retirement.
- » Ultra-high-net-worth individuals (UHNWIs) prioritize value-added services, with 78% considering them essential in their relationships with wealth management first.



Fund Management



About Fund Management

The management of the cash flow of a financial institution. The fund manager ensures that the maturity schedules of the deposits coincide with the demand for loans. To do this, the manager looks at both the liabilities and the assets which influence the bank ability to issue credit.

Paymaster Service

A paymaster is someone appointed by a group of investors or government to dispense commissions, fees or salaries within the private sector or public sector. Specific titles within the British government are Paymaster of the Forces, Paymaster-General and Paymaster of Pensions.

Purpose

The primary purpose of a paymaster is to receive fees in escrow by buyers in a large transaction, and disburse to the sellers and brokers on the transaction.

Paymasters often are, but are not required to be, a lawyer (also known as a '**Lawyer Paymaster**'). When dealing with commission payments on contracts dealing with large amounts of money (such as commodities trading, finished goods and financial instruments, etc...), most banks in the United States are very reluctant of handling such large amounts of money. In addition, most buyers and sellers of such transactions want to place the money with a neutral third party for disbursement. In most cases, the buyer and the seller involved in the transaction require a paymaster be named to handle all incoming and outgoing funds.

Paymaster Service





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