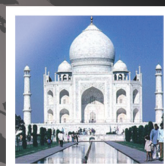
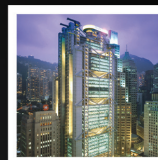


Mauritius: A Guide to Global Business



MAURITIUS

Deloitte.

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HSBC 
The world's local bank

2nd edition: February 2009
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This guide is a joint publication of HSBC Bank (Mauritius) Limited and Kemp Chatteris Deloitte.

Mauritius: A Guide to Global Business

Foreword

I welcome this revised edition of the HSBC/Deloitte Guide and the renewed commitment to promoting the Mauritian International Financial Centre (IFC). This edition will provide investors and their advisers updated information on the range of vehicles, products and services available in Mauritius.

Mauritius set up in the 1970's one of the world's first Export Processing Zones (EPZs). In the 90's the country decided to set up an International Financial Centre which would be to the services sector what the EPZ's were for the manufacturing sector.

Mauritius has since attracted a number of international businesses investing across the globe. Investment vehicles ranging from investment holdings to major collective schemes have been set up and administered in the country.

The new Financial Services Act adopted in July 2007 ushers in a new simplified regulatory regime which distinguishes between Mauritian companies conducting business in Mauritius and those conducting business outside Mauritius. Companies whose ultimate purpose is to provide a service or to make an investment abroad may opt for the global business licence.

Category 1 Global Business Companies are managed and controlled in Mauritius and are required to have "substance" here. They are also encouraged to have research and other support services in Mauritius.

The Mauritian IFC has enabled our service providers, which consist of a pool of highly qualified professionals, to acquire relevant expertise to service international business structured through competitive and quality jurisdictions. The attractiveness of Mauritius today goes beyond tax planning considerations and rests on the quality of services, the legal and regulatory frameworks and the good repute of our IFC.

The Financial Services Commission, as an integrated regulator for non-banking financial services and global business, has adopted a business-friendly approach to regulation. The Commission's statutory functions include promoting the development of the financial services sector, and we make sure that our regulatory policies and practices do promote such development.

The Commission enforces norms prescribed by international standard-setters and ensures that business is conducted in accordance with international best practices. In the global business sector, the Commission relies on Management Companies, which it licenses, to ensure that Mauritian companies conducting business outside Mauritius adhere to international norms.

As IFCs continue to play a major role in promoting cross-border financial services and structuring worldwide investments, Mauritius will, as a jurisdiction of sound repute with a business-friendly regulatory framework, continue to be a platform for doing business with the rest of the world.

Chief Executive
Financial Services Commission

Mauritius as a platform for Global Investment

Mauritius is a strategic Global Business centre situated in the Indian Ocean region. It is one of the most open and financially sound economies in sub-Saharan Africa. Mauritius is located between Asia and Africa, and the success of its economy is largely a result of its political and socio-economic stability, coupled with good governance and a wide range of incentives to boost investment.

Mauritius is recognised as being an excellent place for doing business. The country's adoption of international best business practices and sustainable development policies has been acknowledged by international agencies such as the Organisation for Economic Cooperation and Development (OECD), the Financial Action Task Force (FATF) and the World Bank (WB).

The country has embarked upon a new reform program underpinned by an open economic philosophy. The objective is to boost its appeal to international investors and make Mauritius the financial hub of the African region and an ideal springboard for investment and doing business in Africa, Middle East and Asia.

There are many other reasons to invest through Mauritius:

- Ranked 1st in the 2010 Ibrahim Index of African Governance
- Ranked 1st Small Island Developing State on the Ease of Doing Business 2010 index by the World Bank (1st in Sub-Saharan Africa and 17th globally)
- White-listed jurisdiction recognised by OECD
- Ranked 12th in the 2010 Index of Economic Freedom tracked by the Wall Street Journal and The Heritage Foundation (1st in Sub-Saharan Africa)
- 36 active Double Taxation Avoidance Treaties (DTAs)
- No exchange controls. Attractive fiscal policies. An efficient banking system.
- A stock exchange opened to foreign investors
- Reliable and modern infrastructure
- Favourable time zone (GMT+4). Open Air Access policies.
- Efficient telecommunications system (connected to SAFE fibre optic network)
- Availability of qualified labour force
- Occupation / residence permits granted in three days
- Integrated Resort Scheme / Real Estate Scheme (which allows foreigners to acquire property in Mauritius)

Global Business Sector

The Global Business sector was established in 1992 to attract foreign investment to a wide range of banking and non-banking activities. By January 2010, there were 28,000 Global Business vehicles established in Mauritius, including some 600 funds.

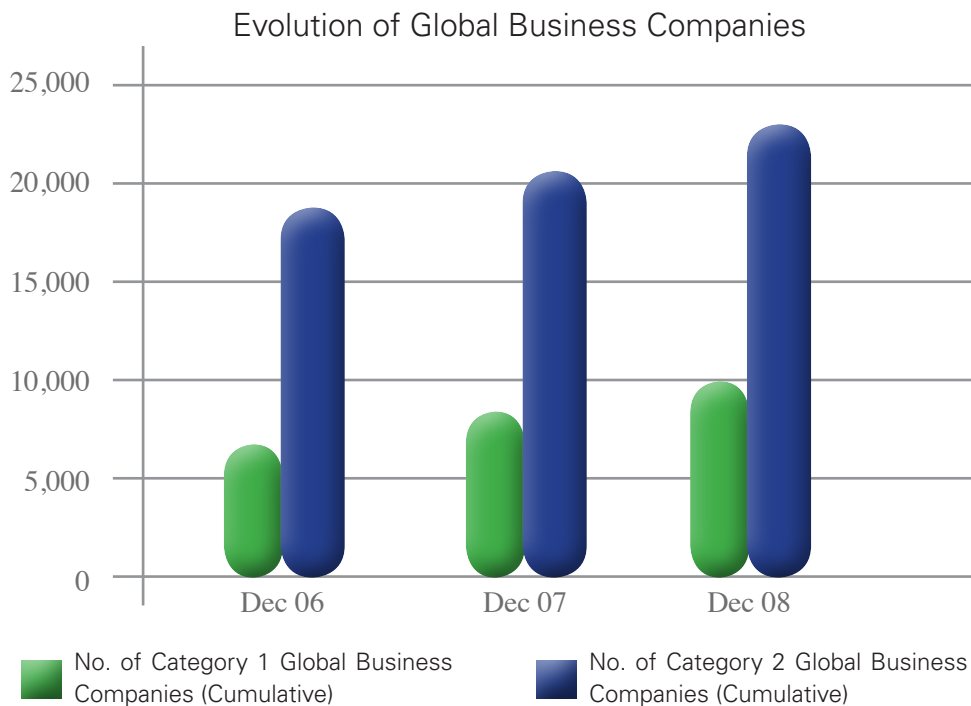
Mauritius is an effective offshore jurisdiction, building on its 36 DTAs, some of which have been in existence since 1980. With its specialist Global Business legislation, Mauritius enables corporate and commercial clients to access the benefits of its DTAs for investment purposes, and, at the same time, is attracting private clients to manage their finances outside the European Union.

Global Business Companies

Global Business Companies (GBCs) offer investors an efficient vehicle for tax structuring and planning. There are two types of GBCs based on the category of licence - GBC1 and GBC2.

A GBC1 can be structured as a Collective Investment Scheme, Global Fund, Protected Cell Company or an investment holding company. A Trust can also qualify for a GBC1 licence. In addition to the benefits available to a GBC1 from the expanding network of DTAs, a GBC1 also offers investors the following advantages:

- Low tax rate
- Generous tax credits
- No withholding tax on dividends, interest and royalties paid
- No capital gains tax
- Free repatriation of profits, capital and interest
- No estate duty, inheritance, wealth or gift tax
- Protection of assets



GBC 1

A GBC1 can carry out any business activity such as asset management, credit finance, custodian services (non-CIS), distribution of financial products, factoring, leasing, occupational pension schemes, pension fund administration, pension scheme management, retirement benefits schemes, superannuation funds, registrar and transfer agencies, treasury management and such other financial business activities as may be specified by the Financial Services Commission (FSC), the non-banking financial activities regulator.

A GBC1 is considered to be a tax resident in Mauritius and enjoys benefits under the extensive DTA network of Mauritius. Income generated from Global Business activities is taxable at a maximum effective rate of 3%.

A GBC1 is generally used when overseas income is predominantly in the form of dividends, royalties, interest and capital gains and when DTA benefits are needed.

GBC 2

A GBC2 can carry out most business activities but only with non-residents and in currencies other than the Mauritian rupee. However, it is not tax resident in Mauritius and therefore cannot benefit from the DTA network. It is completely exempt from paying taxes in Mauritius.

A GBC2 enjoys a flexible legal regime. Companies that are engaged in invoicing, marketing and international trading activities will often use a GBC2 structure.

A GBC2 can conduct any business activities other than the following: banking, financial services, carrying out the business of holding or managing or otherwise dealing with a collective investment fund or scheme as a professional functionary, providing of registered office facilities, nominee services, directorship services, secretarial services or other services for corporations, providing trusteeship services by way of business.

Global Funds

Global funds are licensed as a GBC1 and deal in the pooling of public funds to be invested collectively by fund and investment managers. A fund can either be a close-ended fund where the share capital is fixed or an open-ended fund where the share capital may be varied.

Protected Cell Company

A Protected Cell Company (PCC) enables a GBC1 to have one or more cells. It permits the flexibility to divide the assets into various cells with the objective of protecting the assets of one cell against the failure of another cell.

Trusts

Trusts are legal structures used for wealth management purposes. The settlor of the trust transfers property or assets to the trustees, as per the terms laid out in a trust deed, for the trustees to hold and administer for and on behalf of specified beneficiaries. The essence of the concept is the separation of legal and beneficial ownership, i.e., the property is legally owned by the trustees but is held and administered for the benefit of the beneficiaries.

Mauritius: An International Financial Centre

Mauritius is a market driven economy which has enjoyed enduring political stability. For the protection of global investors, Investment and Protection Agreements (IPPA's) are in force between Mauritius and 18 countries, including India and China, whilst 16 more agreements are awaiting ratification. Mauritius is also a member of the Multilateral Investment Guarantee Agency (MIGA), which is part of the World Bank Group. MIGA offers political risk insurance for projects and help investors manage risks relating to currency transfer restrictions and expropriation.

It is worth noting that Mauritius enjoys preferential access to multiple developed and emerging markets including the EU and the USA, as well as, 25 Eastern and Southern African countries within the Common Market for Eastern and Southern Africa (COMESA) and the Southern African Development Community (SADC).

As a growing business and financial hub, Mauritius can offer, within its Global Business framework, various business and financial planning opportunities. Examples include:

Regional Headquarters Scheme

Multinationals from China, India and Africa are setting up Regional Headquarter Companies (RHQs) in Mauritius to support group operations in Africa and Asia. A GBC1 may be used for this purpose, thereby limiting the local income tax liability to 3% on net income. The RHQ may undertake a wide range of support activities for regional group companies such as administration, accounting and management support, procurement of raw materials and services, corporate finance, treasury and fund management, marketing and sales promotion, logistics services, R&D services and product development. Under the Business Facilitation Act, a RHQ may start its activities and expatriate staff can obtain occupation and residence permits within 3 days. Such employees are subject to a maximum of 15% income tax.

Private Wealth Management

Private Wealth Management services are being offered in Mauritius to high net worth individuals (HNWI's) from Asia, the Middle East and Africa. This service is offered by some international banks operating in the country and professional advisors. The service combines financial planning and sophisticated investment management with exposure to a wide asset class. Key benefits of HNWI's using Mauritius are low taxes, absence of death and inheritance taxes, as well as, the ability to acquire property in Mauritius under the Integrated Resort Scheme (IRS) and the Real Estate Scheme. Under the IRS scheme, they can acquire Mauritius residency and further enjoy the pleasant climate and lifestyle on the island.

Captive Insurance Company

Mauritius has a sound regulatory framework for insurance companies including Captive Insurance Companies which may also be established as protected cell companies. A Captive Insurance Company would normally be established as a GBC1 and also require an insurance licence from the FSC.

Multinationals and even families may consider setting up a Captive Insurance Company in Mauritius to obtain cover for global risks and minimise costs at a time when it is becoming increasingly difficult to obtain cover in the commercial market and premium rates are on the rise. A Captive Insurance Company may be set up as a wholly owned or controlled subsidiary of an industrial or commercial group or even an association of related persons. It enables pooling of group risks, specific tailoring of cover to meet the group's needs and placing of external bulk cover to minimise premium payments which may be matched with group cash flows. Furthermore, retention of reserves in the Captive Insurance Company enables the group to benefit from the resulting investment income.

Tax Framework

As at November 2010, Mauritius has 36 Double Taxation Avoidance Treaties in force and is currently negotiating others.

The countries with which Mauritius already has DTAs, those awaiting ratification, and those still under negotiation are listed below.

Type	Europe	Asia	Africa	M.East	Others
A	Belgium Croatia Cyprus France Germany Italy Luxembourg Sweden UK	China India Malaysia Nepal Pakistan Singapore Sri Lanka Thailand Bangladesh	Botswana Lesotho Madagascar Mozambique Namibia Rwanda Senegal Seychelles South Africa Swaziland Tunisia Uganda Zimbabwe	Kuwait Oman UAE Qatar	Barbados
B		Vietnam	Egypt,Nigeria Kenya,Zambia Malawi		Russia
C	Portugal Greece Czech Republic		Algeria Burkina Faso Ghana	Iran Yemen Saudi Arabia	Canada

A: Available DTAs

B: DTAs under ratification

C: DTAs under negotiation

Corporate Tax

A GBC1 is liable to corporate tax at 15% but may claim a foreign tax credit in respect of the actual foreign tax suffered or 80% presumed foreign tax credit, whichever is higher. As such, a GBC1 has a maximum effective tax rate of 3%.

A GBC2 is exempt from tax in Mauritius and cannot benefit from the DTAs.

Annual Tax Returns

The Income Tax Act has been amended to require companies to submit their annual tax returns within 6 months from the end of the month in which their accounting year ends.

All companies deriving gross income and exempt income exceeding MUR 30 million (approximately USD1 million) have the legal obligation to file their annual tax returns and effect their tax payments electronically.

Advance Payment System (APS)

The Income Tax act has also been amended to provide for the operation of an Advance Payment System (APS). Under APS, companies are required to submit APS statements and pay tax on a quarterly basis.

Tax Residency

For tax residency purposes, a GBC1 must be centrally managed and controlled from Mauritius. The following conditions must be met to ensure control and management in Mauritius.

- (1) The company shall at all times have at least two directors resident in Mauritius. The resident directors shall be of appropriate calibre who can exercise independence of mind and judgement.
- (2) All meetings of the Board of Directors shall be held, chaired and minuted in Mauritius.
- (3) The company shall at all times keep all its accounting records at its registered office in Mauritius.
- (4) The company shall maintain at all times its principal bank account in Mauritius.
- (5) The company shall provide for meetings of directors to include at least 2 directors from Mauritius.

Tax Residence Certificates (TRC's) are issued by the Mauritius Revenue Authority and are renewable annually.

Personal Income Tax

The earlier than planned implementation of a single corporate tax of 15% has bolstered the island's reputation as a low-tax jurisdiction, thereby attracting new business ventures.

Both individual and corporate tax at a uniform rate of 15% make Mauritius one of the lowest tax platforms across the world.

Enabling Bodies

Government Entities

Name of Institution	Object	Website
Financial Services Commission (FSC)	Regulates and licenses global business and financial services other than banking	www.fscmauritius.org
Board of investment (BOI)	Promotes and facilitates foreign direct investment	www.boimauritius.com
Registrar of Companies (ROC)	Enforces compliance of companies with the laws	www.gov.mu/portal/site/compdivsite
Bank of Mauritius (BOM)	Licences, supervises and regulates the banking sector	http://bom.intnet.mu
Financial Intelligence Unit (FIU)	Receives, analyses and disseminates financial disclosures in respect of suspicious transactions	www.fiumauritius.org
Passport and Immigration Office	Issues occupation permits and residence permits	www.gov.mu/portal/site/passportSite
Mauritius Revenue Authority	Administers tax policy, collects and accounts for all revenues arising under the revenue laws	www.gov.mu/portal/sites/mra/index.htm
Ministry of Finance	Implements the country's economic policies	www.gov.mu/portal/site/MOFSite

Management Companies

Management Companies are licensed by the FSC to provide professional services to Global Business Companies. These services include company incorporation, corporate and fund administration, tax planning and structuring, trusteeship and accounting services among others. Most licensed Management Companies are part of a global network of international professional firms.

As at October 2010, there were around 140 licensed Management Companies. These Management Companies employ a pool of experienced professionals such as chartered accountants, lawyers and chartered secretaries in order to provide the best services to clients.

Licence Fees

The annual fees for GBCs are as follows:

GBC	FSC (Annual License)	ROC (Annual Registration)
GBC1	US\$1500	Approx US\$230*
GBC2	US\$235	US\$65

* Payable in Mauritian Rupees (MUR 6000)

In addition to the above, a processing fee of US\$ 500 is payable to FSC when submitting an application for a GBC1 licence.

GBCs will typically pay fees on an annual basis to their respective Management Companies for the provision of services such as company secretarial services, a registered office, providing a registered agent and resident directors. These exclude the management and administrative service fees of the Management Companies.

Incorporation of a GBC1

A Step-by-Step Guide

Step 1: Appoint a Management Company

Appoint a Management Company to assist with incorporation, application of a GBC1 Licence and ongoing compliance.

Step 2: Name reservation

Submit an application to reserve the proposed company name with the Registrar of Companies.

Step 3: Submit applications

Submit incorporation documents to the Registrar of Companies and application for a GBC1 Licence to the Financial Services Commission

Step 4: Obtain Certificate of Incorporation and Global Business Licence

Certificate of Incorporation and Category 1 Licence will be issued simultaneously by the Registrar of Companies and the Financial Services Commission respectively

Step 5: Submit applications for a Tax Resident Certificate and to open a bank account.

Submit application to open a principal bank account.

Submit application for a Tax Residence Certificate to the Mauritius Revenue Authority through the Financial Services Commission

Step 6: Company can start its activities.

Company can start its activities

Documents Required

1) Business Activities

A business plan for the proposed GBC1 will have to be submitted to the FSC. A business plan normally includes details of the proposed global business activities, background information on the beneficial owners and a three year business forecast stating the level of investment.

2) Stated Capital

Full details of the stated capital must be provided to the FSC. A GBC1 may be set up with a minimum stated capital of US\$ 1, which consists of 1 ordinary share of US\$ 1 each.

3) Directors

For the purpose of incorporation and tax residency, a GBC1 must have a minimum of 2 directors that have to be resident in Mauritius. The documents that the FSC would require for the directors include a curriculum vitae, certified passport copy, proof of residential address and an original bank reference.

4) Shareholders / Beneficial Owners

For corporate shareholders, the following documents should be submitted to the FSC:

- Certified copy of the Certificate of Incorporation;
- All former trading names (if any) used during the last 7 years indicating the dates of the change of names (certificate of change of name to be provided);
- Audited accounts/annual reports for the preceding two years, if any;
- Register of members indicating percentage shareholding;
- Register of Directors;
- Certified Copy of the Constitution (or Memorandum and Articles of Association)
- A recent (not more than three months old) original bank reference from a recognised banking institution which has known the corporate entity for at least the last 2 years.

For individual shareholders, the FSC require a curriculum vitae, certified copy of passport, proof of residential address and an original bank reference.

5) Source of Funds

Relevant confirmation letters such as source of funds for investment will have to be filed with the FSC.

6) FSC Application Form

The application form must be duly filled in and must include all relevant information such as details of beneficial owners, directors, auditor, bankers, legal advisers, registered office, balance sheet date, etc. It should be accompanied by a legal certificate.

7) Other Statutory Documents

All statutory documents such as Consent of Directors, Shareholders and Secretary and a Constitution (if applicable) must also be filed with the ROC.

8) Fees

The application must be accompanied by the respective annual and processing fees payable to the FSC and the ROC.

Once the necessary information/due diligence documents are sent to the authorities, it will normally take up to 5 days to incorporate a GBC1.

Legal Framework

Companies Act 2001

The Act provides for a core statement of company law which applies for all companies in Mauritius, whether domestic or operating with a Global Business licence. Since 2001, subsequent amendments were brought in by several of the acts listed below.

Financial Services Act 2007

Framework for licensing and supervision of all financial services other than banking, including the Global Business sector.

Securities Act 2005

Framework regulating the securities market in line with international best practice and standards. Amended in 2007 to allow trading in derivatives.

Trust Act 2001

Framework regulating and allowing for the creation of different types of trusts, which may be set up by residents and non-residents, such as charitable, discretionary, purpose and trading trusts.

Insolvency Act 2009

Recent legislation which reforms the legal framework of insolvency in Mauritius. It also provides for netting arrangements in financial contracts, thereby enabling the enforcement of ISDA agreements for derivatives contracts.

Guidelines for Islamic Banking 2007

Guidelines issued by the central bank following the amendment of The Banking Act by The Finance Act 2007 to allow for Islamic banking business. In addition, to accommodate the treatment of returns from Shariah-compliant financing arrangements, The Income Tax Act was also effectively amended in 2008.

Law Practitioner's Act (amended 2008)

The Act was recently updated and amended to allow for corporate entities licensed or registered as a law firm in a foreign country to apply for registration of a local office, as well as, the setting up of a joint law venture with a Mauritius law firm.

Forthcoming:

The Mauritius government has announced the forthcoming introduction of new legislation to give a new impetus to the development of the Global Business sector:

- o Limited Partnership Bill
- o Foundation Bill

Occupation and Residence Permits

Occupation Permits

An occupation permit allows a foreigner to reside and work in Mauritius. It is both a work and residence permit. An investor, a professional or a self-employed person may be eligible upon the following conditions:

Investor	The proposed business activity should generate an annual turnover exceeding MUR4 million annually with an initial investment of USD100,000 or its equivalent in freely convertible foreign currency.
Professional	The basic monthly salary of a professional under a contract of employment should exceed MUR 75,000.
Self-employed	The annual income from the proposed business activity should exceed MUR600,000 with an initial investment of USD 35,000 or its equivalent in freely convertible foreign currency.

- It takes three days to obtain an occupation permit which is issued for a maximum period of three years.
- The dependents of an occupation permit holder may also apply for residence permits. Immigration law permits foreign nationals who have been resident in Mauritius for at least three years and who are drawing a salary of MUR 150,000 per month (or more) to obtain permanent residency. In addition, the permanent resident can then purchase property on the island.

Local consultancy firms and management companies can help with the setting up of offices in Mauritius.

Residence permit for retired non-citizens

- This permit allows an eligible retired non-citizen to reside in Mauritius. A person will become eligible if he/she undertakes to transfer at least US\$40,000 or equivalent in convertible currency annually to Mauritius.
- A retired person's residence permit is issued for a period of three years.
- After three years of residence in Mauritius, a retired non-citizen may apply for Permanent Residence status if he/she has transferred at least US\$ 40,000 a year to Mauritius.

Our Contact Details

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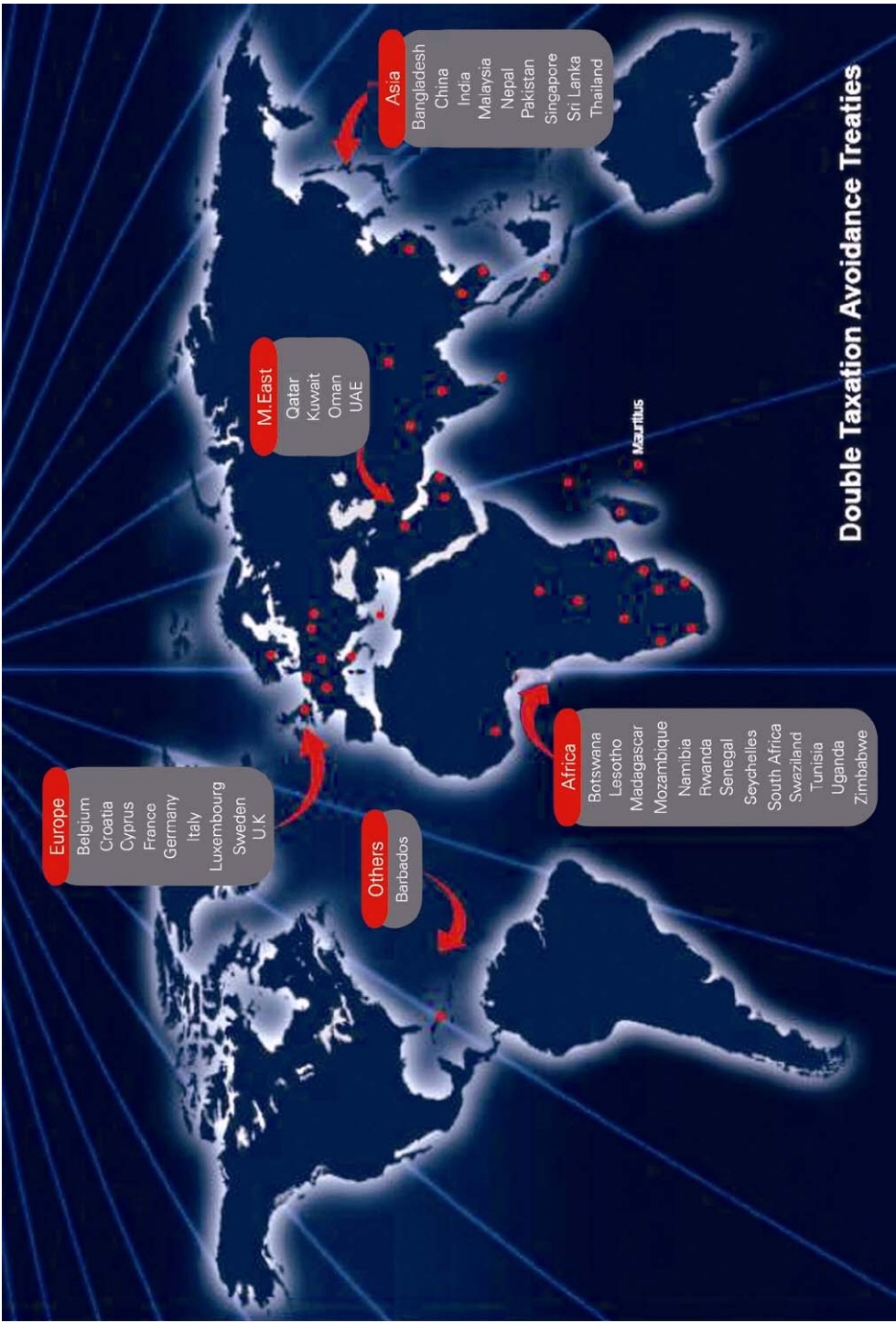
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Abbreviations

CIS	- Collective Investment Scheme
DTA	- Double Taxation Avoidance Treaty
FATF	- Financial Action Task Force
FSC	- Financial Services Commission
GBC	- Global Business Company
GBC1	- Category 1 Global Business Company
GBC2	- Category 2 Global Business Company
GMT	- Greenwich Meridian Time
MUR	- Mauritian Rupee
OECD	- Organisation for Economic Cooperation and Development
PCC	- Protected Cell Company
ROC	- Registrar of Companies
TRC	- Tax Residence Certificate
WB	- World Bank

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The HSBC Group in Mauritius

Who we are

One of the world's largest banking and financial services organisations, the HSBC Group has some 8,800 offices in 88 countries and territories serving more than 100 million customers worldwide. In Mauritius, HSBC operates 11 full-service branches and a locally incorporated subsidiary dedicated to off-shore banking, which for many years has played a leading role in facilitating cross-border investment activity.

HSBC Bank (Mauritius) Limited

HSBC was one of the first banks to set up an Offshore Banking Unit in Mauritius in 1991, and has grown to be the largest in Mauritius. Our offshore banking capabilities were significantly enhanced with the opening of a new locally incorporated subsidiary, HSBC Bank (Mauritius) Limited. Through the new subsidiary, HSBC is able to offer many of its global customers more sophisticated financial products.

Products and services

Multicurrency deposits

HSBC offers Call and Fixed Term deposit accounts in most major convertible currencies.

Islamic banking

HSBC is the first bank in Mauritius to launch Shariah-compliant banking services. Under the international HSBC Amanah umbrella, we offer Amanah Current accounts, as well as, Amanah Term Investment accounts. Our Amanah Term Investment is a short to medium term investment solution for businesses to earn returns through a Murabaha contract.

Funds transfers and remittances

As a member of the HSBC Group, which has one of the largest international networks of offices and correspondent banks linked by advanced technology, the bank offers fast and efficient money transmission services worldwide. Our services are particularly well suited to meet the needs of institutional funds and Global Business Companies set up in Mauritius to make investments and payments overseas.

Foreign exchange and treasury

The bank has access to one of the world's largest treasury operations, HSBC Global Markets, which facilitates the provision of quick and effective access to an expanding range of treasury products.

Services include:

- Purchase and sale of most traded currencies on a same-day, spot and forward exchange basis
- Access to international derivatives markets, such as FX options, currency swaps and customised structures
- Foreign exchange advice and daily foreign exchange updates and market information

E-banking

HSBC offers its corporate customers the HSBC Group's international in-house electronic banking system, *HSBCnet*, which enables on-line access to bank accounts maintained in Mauritius and at offices throughout the world. The solutions accessible via *HSBCnet* are continually expanding and presently include a range of transaction, statement, cash management, payments, transfers and trade services.

Corporate banking

A wide range of multi-currency corporate lending facilities that include short to medium term financing (loans and overdrafts), structured cross-border and syndicated loans, asset backed funding and project finance.

Trade finance services

HSBC offers a comprehensive range of trade finance services and facilities including:

- Documentary Letters of Credit including standby, transferable and back-to-back letters of credit (issuance, advising, negotiating and confirming)
- Inward and outward bills for collection
- Pre and post shipment export and import financing
- Bills discounting
- Contract bonding and guarantees

Cash custody services

The bank offers both local and regional securities, cash custody and clearing services. HSBC is the leading cash custodian to offshore funds domiciled in Mauritius and also, custodian to the large majority of foreign investments made on the Mauritius stock exchange.

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Kemp Chatteris Deloitte

Kemp Chatteris Deloitte was established in 1952 and is one of the leading multi-disciplinary professional services firms in Mauritius. We offer a full range of services and advice to our clients. We provide our clients unrivalled expertise in four major areas:

- Audit
- Tax
- Consulting
- Financial Advisory

Partners and Staff

The firm currently employs 175 staff out of which some 50 are fully qualified accountants and 10 partners as follows:

Robert Konfortion	Managing Partner, Chairman, Global Client Service Director, Communications/Marketing/Public Relations
Aline Ah Hee	Audit
Sydney Ah Yoong	Financial Advisory Services
Michael Burgess	Risk Management, Corporate Finance Services, Information Technology
Twaleb Butonkee	Audit, Financial Services
William Chung	Tax
Jacques Du Mée	Audit, Training
Yon Yan Pat Fong	Audit
Jean Noel Wong	Management Consulting
Laura Yeung	Human Resources

Client and Market

Kemp Chatteris Deloitte prides itself in servicing a portfolio of clients who are leaders in their respective industries. Our success is largely due to the leadership provided by our partners. Indeed, the partners lead the planning and performance of our diverse assignments.

Our mission is to help our clients and our people excel. This is driven by our shared beliefs in outstanding value to clients, commitment to each other, integrity and strength from our cultural diversity. The Mauritian practice is part of the Deloitte network, a global leader in the provision of professional services with more than 135,000 people in over 150 countries.

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