



Financial Services Commission
Mauritius

CIRCULAR LETTER

CL29012018

29 January 2018

To All Licensees

Tax Holidays – Clearance Certificate

1. This Circular Letter applies to the following licensees:
 - (a) Global Headquarters Administration;
 - (b) Global Treasury Activities;
 - (c) Overseas Family Office (Single);
 - (d) Overseas Family Office (Multiple);
 - (e) Investment Banking;
 - (f) Global Legal Advisory Services; and
 - (g) Captive Insurance.(together 'the Licensees').

2. The aim of this Circular Letter is to set out the procedures to be adopted for the Licensees to avail of the tax holidays under the Second Schedule of the Income Tax Act.

3. On 23 December 2016, the Financial Services Commission ("FSC") issued a Circular Letter (CL231216), to specify the employment and substantial requirement for each of the above Licensees.

4. Therefore, all requests for tax holidays made by the Licensees need be made through the FSC for onward clearance to the Mauritius Revenue Authority ("MRA").

5. The above request should be made on the prescribed web-based application form. To download a copy of the Application Form, please click [here](#).

