

INVEST THROUGH MAURITIUS



With the Mauritius International Financial Centre being qualified as China's preferred hub in Africa, it is high time to adopt a platform to facilitate Chinese African-bound operations.

JurisTax is thrilled to announce the launching of its Chinese desk to expand its financial and corporate services to the Chinese market!

JurisTax would be able to assist those interested in:

- **Corporate Solutions and Facilitation of Investment in Africa**

Mauritius offers a panoply of financial products and services such as private banking, investment structuring such as global business companies, trust and foundation, domiciliation and administration of private wealth.

- **Wealth & Asset Management**

There exist so many possibilities for the high net worth individuals wishing to invest and build a portfolio which matches best their aspirations. With the present legislative framework in Mauritius, the Chinese can find in Mauritius the required ecosystem to ensure the accumulation, preservation and transfer of their wealth.

- **Global headquartering in Mauritius**

The Mauritius global headquarters administration licence allows companies to set up or relocate their regional administration, secretarial support and accounting functions in Mauritius. This licence offers them the chance to take benefit of an eight year tax holiday and the other advantages of operating from Mauritius.

- **Estate and Succession Planning**

With the availability of flexible succession planning vehicles in Mauritius to cater for the need to preserve and transfer assets and wealth in the most tax efficient manner, our trusts and foundations are deniably to consider.

- **Translation of documents and information from Chinese to English and vice versa**
- **Getting mandarin lessons**



Current ongoing foreign investment to Africa from governments and businesses across the world is reconfirming the position of Mauritius as the right platform to invest into the African continent.

One of the countries which has openly iterates its wish to do so is China which has signed its first free trade agreement with an African country being Mauritius. This is believed to set the pace for a shared economic vision for the coming years and bolster the inter-trade between Asia and Africa starting by Mauritius.

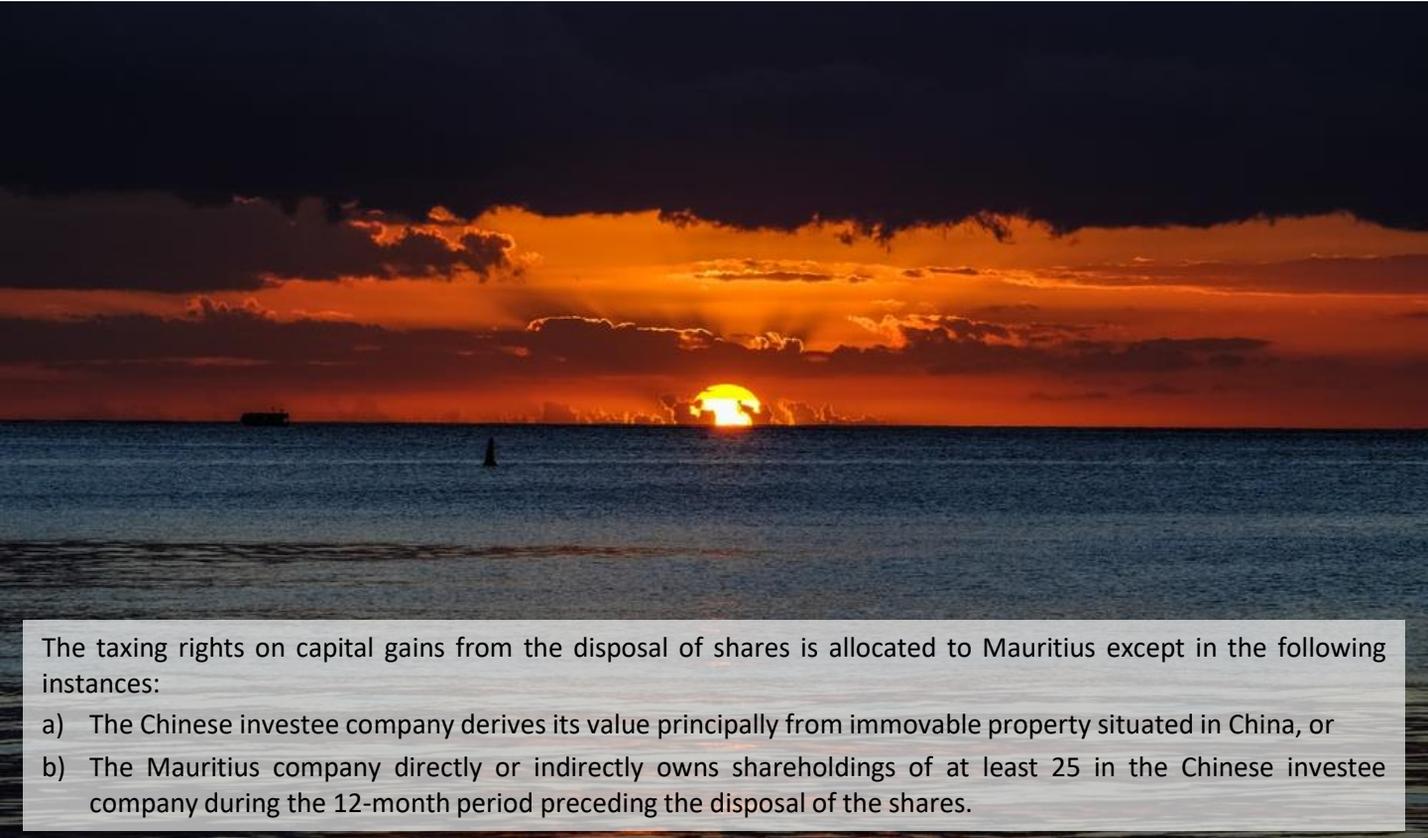
As at date, Mauritius has concluded an impressive number of Double Taxation Avoidance Agreements (DTAA) and Investment Promotion and Protection Agreements (IPPA) with African countries. This does not only provide assurance to investors that they will be protected against expropriation but also offers security about compensation for losses and free repatriation of capital profits.

Being a founder member of the African Union, SADC and COMESA, Mauritius remains a prime player for attracting funding required for African ventures and hence through Mauritius, Chinese investors may extend their businesses not only to Africa but to other parts of the world such as US and EU with well designed structures.

Mauritius has signed a China-Mauritius Treaty for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income with the following highlights.

WITHOLDING TAX RATES UNDER MAURITIUS_CHINA DTAA's

DIVIDEND		INTEREST		ROYALTIES		CAPITAL GAINS	
Withholding tax rates in China on dividends paid		Withholding tax rates in China on interest		Withholding tax rates in China on royalties paid		Taxation on gains on disposal of shares	
Non-treaty rates (%)	Treaty with Mauritius (%)	Non-treaty rates (%)	Treaty with Mauritius (%)	Non-treaty rates (%)	Treaty with Mauritius (%)	Non-treaty rates (%)	Treaty with Mauritius (%)
10%	5%	10%	10%	10%	10%	20%	-¹



The taxing rights on capital gains from the disposal of shares is allocated to Mauritius except in the following instances:

- a) The Chinese investee company derives its value principally from immovable property situated in China, or
- b) The Mauritius company directly or indirectly owns shareholdings of at least 25 in the Chinese investee company during the 12-month period preceding the disposal of the shares.

MEMBERS OF THE JURISTAX CHINESE DESK

Come meet your main contact person, Ms. Vanessa Kong, who is here to assist you in your language and thereby pulverising language barriers which we know may, more often than not, stand as an unwavering concrete wall.

VANESSA KONG

A translator and an Interpreter, as well as a language teacher. Vanessa is well-versed in Mandarin. She is the one to bridge the gap between the native Chinese speakers and the non-Chinese speakers.

Vanessa may be contacted at vkong@juristax.com or on WeChat on +23059010601 for any query relating to our panoply of services.

TAROONAH DOOLUB

A corporate lawyer and compliance specialist in equal measure, Taroona heads the strategic arm of the group with the aim to expand the presence of JurisTax globally. Her many years of working in the global business sector and a number of legal firms have allowed her to develop a firm grasp of the intricacies of the law and the complex global business landscape.