



Clark Robbins & Associates  
PUBLIC ACCOUNTANTS



*A Commitment to Service Excellence*

## CLARK ROBBINS & ASSOCIATES

Clark Robbins & Associates is an Accounting, Tax, Audit and Consulting firm serving business organizations both locally and on the international chessboard. Through our firm, clients benefit from trusted and knowledgeable professionals. Clark Robbins provides companies with cost-effective and personal services.

Our firm advises companies on the diverse financial and tax rules governing challenging and complex arenas of business. In pursuance of Clark Robbins' vision and mission, we offer a complete range of services in the field of accounting, audit, and tax and business consultancy ranging from Small Medium Enterprises (SMEs) to large international organizations. Clark Robbins is continuously introducing new services and exploring new ways to meet clients' needs.



# Why Mauritius?

## *Living in the Paradise Island*

Mark Twain rightly said that the Almighty created Mauritius first before creating Heaven. There is no iota of doubt that Mauritius is gradually being transformed into an international island.

Its white sandy beaches, its turquoise lagoons, its magnificent landscape of sugarcane fields and vegetable plantations paint a unique and exotic picture of a paradise island. It really makes you dream.

The island in the sun is equally developed!

The numerous foreign investors investing in Mauritius shows tangible proof that Mauritius is the perfect space to invest and do business

Its capital, Port Louis, was recognized in the 2008 Mercey Survey, as being a city of reference in the region of Africa and the Middle East with regards to its good quality of life. The island occupied the first place in this classification, in front of Dubai and Abu Dhabi.

### **Political stability**

Mauritius is known for its political and social stability and possesses a dynamic financial sector, in addition to a modern infrastructure and free port. The climate is conducive and it stimulates growth.

The Mauritian government encourages foreign investments and has created a favourable and friendly environment for investment, offering a whole range of incentive measures and conveniences to attract direct foreign investment and institutional investors.

### **A prosperous economy**

Mauritius furthermore is the proud owner of a prosperous economy that reflects the dynamism of the private sector and its regulatory framework. The economy is diversified, the main sectors being Sugar, Tourism, Textiles, the Finances and Services sectors, as well as the T.I.C sector, outsourcing, fishing and sea industry and real-estate development projects, including the creation of luxury villas.

### **Convenient conditions for investors**

#### Investor Protection

Investor protection has always been one of the major advantages of Mauritius. The country is signatory of several treaties and multilateral agreements assuring the protection of the foreign investors:

- The International Court of Justice of the Hague
- The Multilateral Investment Guarantee Agency
- The International Centre for the Regulation of investment disputes
- The 1958 New York Convention

### **No exchange control**

Mauritius is a free market economy. There is no limit on transferring profits, dividends and capital out of the country.

#### An attractive tax system

The tax rate in Mauritius is one of the lowest in the world. The tax scheme is very flexible, rendering business easy. The main axis of the Mauritian tax system is as follows:

- 15% tax on the profits of companies
- 15% tax on private incomes
- No tax on capital gains (CGT)
- No tax on dividends
- No inheritance taxes
- No limit on the transfer of profits, dividends and capital
- 80% tax credits for offshore companies - GBL1 (actual tax rate of 3%)

Mauritius also concluded treaties of non-double taxation with 33 countries

### **A business-friendly environment**

Mauritius stands out on the international scene through its ease of doing business. The country is classified by the World Bank as being 1st in Africa in the "2008 Doing Business Report". Mauritius is a very attractive platform for investors and foreign professionals who have the possibility of starting an economic activity in the space of only 3 days.

The work permits and occupation permit are granted to investors and professionals in the space of only 3 days.

### **Opening to the world**

Major reforms were brought to the Mauritian economy to attract investment and foreign skills. The country is classified in first position in the "Heritage Foundation's" 2008 Index of economic freedom.

Foreigners can now live in Mauritius, and even buy property and become permanent residents following the approval of the Prime Minister or if they have worked 3 years in Mauritius.

The purpose is to boost an attractive development, in terms of the conception of real-estate projects and the quality of their construction.

Mauritius has built up for itself an international reputation as an exclusive tourist destination, with its innate sense of hospitality, its magnificent landscapes and its hotels of international standards.



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