



## **MAURITIUS SHIP REGISTRY**

The Shipping Division is the national maritime safety administration with a key role in maritime safety, security, protection of the marine environment and shipping development. The Shipping Administration is committed to provide a reliable, efficient and uniform oriented service to the shipping community.

The emergence of Mauritius as a credible offshore centre provides an excellent opportunity to promote the Mauritius Ship Registry. Mauritius has the following necessary characteristics to position itself as a reliable and competitive international ship registry:

- Flag of repute;
- ISO 9001:2008 accreditation;
- Member of Indian Ocean Memorandum of Understanding on Port State Control;
- Ship Registration based on the Merchant Shipping Act 2007 which follows the traditional English legal system *inter alia* provisions for mortgage and bareboat charter;
- Permits registration of fishing vessels, yachts, convention size ships, ships under construction;
- Ease of offshore company formation and operation for foreign owners;
- Very competitive registration fees;
- Mauritius is party to the key of IMO and ILO Conventions;
- Ships surveys carried out by recognized Classification Societies on behalf of the Government of Mauritius;
- No nationality restriction for employment of personnel on board Mauritius Flag ships;
- Strategic location and time zone – gateway to Asia and Africa;
- Political and Social Stability;
- Offshore Companies registered in Mauritius enjoy a number of incentives inter-alia:

- ❖ No income tax on income derived from operation of the vessel registered under the Mauritian flag;
  - ❖ No withholding tax on dividends or interest payments;
  - ❖ No exchange controls;
  - ❖ No capital gains tax is payable upon the sale or transfer of a ship or the shares in a shipping company;
- Professional and dedicated management companies providing the required assistance to help set up your business in Mauritius.

### **Qualification for Mauritius Flag**

A person is qualified to be the owner of a Mauritius registered ship where he is:

- a citizen of Mauritius; or
- a body corporate incorporated in Mauritius and the place where meetings of its directors are regularly held is in Mauritius; or
- a maritime entity including a partnership, société, association or other body of persons which is a business entity; or
- where the holders of the majority interest in the ship are not resident in Mauritius but they are represented by an individual or body corporate which is resident in Mauritius in relation to the ship and who may be the managing owner of that ship so nominated for that purpose. For this purpose "majority interest" means where the person or persons hold legal title to 51 or more of the shares of the ship.

It is obligatory for every 'Mauritius' ship of 24 metres in length or more to be registered under the Act.

Non-Mauritius interests wishing to register a ship on the Mauritius ships register should either:

- appoint a representative person who is resident in Mauritius in relation to the ship; or
- take advantage of the offshore company legislation to incorporate a Mauritius company licensed by the Financial Services Commission.

**For more information regarding Registration of Ships under the Mauritian Flag and How to incorporate a Mauritius Global Business Company, please visit the website of the Shipping Division under the Ministry of Public Infrastructure, NDU, Land Transport & Shipping at <http://www.gov.mu/portal/site/mpisite>**

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