



# **CORPORATE PROFILE**

Jupiter Corporate Services [JCSL], a Management Company duly licensed by the FSC, offers a wide range of professional services such as corporate advice and structuring, accounting, tax, corporate trusteeship services, company formation, opening of bank account, administration and management of global businesses to international individuals and businesses that are looking to establish a global presence & operate from Mauritius to expand their horizons in other countries.

Thanks to its global network **JCSL** is one of the rare Management Companies in Mauritius that understands, structures and provides expert trade finance solutions to its customers.

Headquartered in Mauritius, we have full-fledged offices in Switzerland, Cyprus and United Arab Emirates. We have set up a team of experts and highly qualified professionals with a long and meritorious career in the offshore and wealth management company business and who will be in a position to service the needs and requests of your clients.

**Vision** - To help our clients build and grow their business at every stage so that it becomes a success story. We do this by leveraging on the potential of Mauritius as an International Financial Centre and a springboard to spread across Africa.

**Our Mission** - We work with Passion, Vigour, Diligence & Dedication to come up with Creative and Innovative ideas and solutions for our customers and achieve Excellence in our service delivery.

As a financial service provider, we are a trusted partner, adviser, and friend to our clients. We are committed to helping our client partners reach their potential, connecting with and contributing to our wider society.

## **OUR SERVICES**

From the simple investment holding company to the more intricate Private Equity fund or special licences, we set up and administer a range of corporate vehicles.

#### CORE LINES OF SERVICES

Corporate and Fiduciary Services; | Trade Finance and Advisory Services; | Fund Services; | Tax & Accounting Services | Special Licences such as Investment Dealer, Investment Advisor, Payment Intermediary Services, Virtual Assets and Initial Token Offerings Licences;

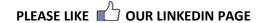
**Global Business Company [GBC]** - A GBC is a company resident in Mauritius for tax purposes and can benefit from various double taxation treaties which Mauritius has entered into with several countries. In order to obtain treaty benefits, the company is required to establish its tax residency in Mauritius and must demonstrate that central management and control of the company is located in Mauritius.

**Authorised Company [AC]** - The AC is a company whose business activities and control & management are outside of Mauritius, thus considered as a foreign company for tax purposes. This type of company does not have access to the Double Tax Avoidance Agreements network of Mauritius.

Funds Administration - A fund is a structure whose operations depend on the notion of risk diversification and whose activities include investing money in a portfolio of assets. The Securities Act of 2005 essentially defines two types of Funds: Close-ended Funds, also known as Private Equity (PE) Funds, and Open-ended Funds, also known as Collective Investment Schemes (CIS).

**VAITOS** - The Virtual Asset and Initial Token Offering Services Act 2021 (the "Act" or "VAITOS Act 2021"), provides for a regulatory framework for new and developing activities regarding Virtual Assets ("VAS") and Initial Token Offerings ("ITOS") in Mauritius.

A Virtual Asset ("VA"), according to the VAITOS Act 2021, is a digital representation of value which may be digitally traded or transferred, and may be used for payment or investment purposes, but does not include a digital representation of fiat currencies, securities and other financial assets that fall under the purview of the Securities Act.







Variable Capital Companies - The VCC Act 2022 provides a comprehensive legislative structure for those who wish to set up different types of funds within one legal entity. A variable capital company ("VCC") is incorporated under the Companies Act and may carry out its business through sub-funds and special purpose vehicles ("SPV).

Benefits of setting up a VCC: Flexibility | Cost Efficiency | Relaxed Test for Dividend Payment | Ring Fencing of Assets & Liabilities | Cross Holding

Investment Dealer - The authorized activities under an Investment Dealer (Full-Service Dealer excl. Underwriting) License are as Follows:

- Act as an intermediary in the execution of securities transaction for clients;
- Trade in securities as principal with intention of reselling these securities to the public;
- Give advice on securities transaction; and
- manage portfolios of clients.

Investment Adviser - Section 30 of the Securities Act 2005 and Rule 5 of the Securities (Licensing) Rules 2007 made under it allow for Investment Adviser Companies to be set up and licensed in Mauritius, under 3 broad categories:

## **Types of Licences**

- Investment Adviser (Unrestricted)
- Investment Adviser (Restricted)
- Investment Adviser (Corporate Finance)

Global Headquarters Administration - The GHA licence enables multinational companies to set up their regional administration, procurement and accounting offices within the Mauritius International Financial Centre (IFC).

**Global Treasury Activities -** The Mauritius Global Treasury (GTA) Activities Licence enables multinational enterprises (MNEs) to set up or relocate their regional treasury management functions to Mauritius.

Global Legal Advisory Licence - This licence is applicable for international law firms interested in establishing regional offices in Mauritius to provide legal advisory and international arbitration services to global business clients.

Such law firms will be eligible for a 5-year corporate tax holiday. The application is made under section 77 of the <u>Financial Services</u> Act 2007.

While Mauritius is the gateway to a successful business operation in Africa, Jupiter Corporate Services

Limited is the key to the gate.

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