

Comparison Table

Type	Individual Business	Limited Company
Sub Type	(Sole Trader)	
Resident in Mauritius	YES	YES
Access to DTA	YES	YES
Legal Entity	YES	YES
Can invoice UK Businesses	YES	YES
Tranparency	YES	YES
Taxation Rate	15% ON PROFITS ONLY	15% ON PROFITS ONLY
Tax Amount Payable	15% ON PROFITS ONLY less Tax Credit	15% ON PROFITS ONLY
Losses carried forward	YES	YES
Excess Tax carried forward	YES	YES
Authorised Expenses	BUSINESS RELATED + PERSONNAL AS PER LIST	BUSINESS RELATED ONLY
Owner can reduce personal Tax	YES	NO
Retroactivity for Expenses	YES, Up to beginning of Semester	NO
Owner subject to Tax assessment	NO	NO
OS Fees Definition	Converted into Tax Credit, Not Expenses	Normal Business Expense
Prices guaranteed for not increasing	3 Years	3 Years
OS Yearly Fees	£4,000	£4,800