

Guidelines for  
**LETTER OF NO OBJECTION**



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### **Introduction**

As part of redomiciliation or winding up procedures, Resident Companies with turnover exceeding **MUR 100M**, Protected Cell Companies, Global Businesses, Authorised Companies, Amalgamating Companies, Trusts and Foundations ought to apply for a Letter of No Objection from the Mauritius Revenue Authority (MRA).

**This leaflet is for information only.**

## **Resident companies with turnover exceeding MUR 100M, Protected Cell companies, Global Businesses, Authorised Companies and Amalgamating Companies**

Under **Sections 302 and 309 of the Companies Act**, any request for a company to be removed from the register at the Corporate & Business Registration Department shall be accompanied by a written notice from MRA stating that there is no objection to the company being removed from the register.

As regards Protected Cell Companies, every cell shall be deemed to be an entity separate from the protected cell company and other cells of the protected cell company, and shall be liable to income tax in respect of its own income. Request for Letters of No Objection are made for the core cell and/or the set of cells upon redomiciliation or winding up (Note 8).

As such, the above-mentioned companies are required to submit a formal request for that written notice to MRA and submit the following particulars at [noc.application@mra.mu](mailto:noc.application@mra.mu)



Information and Documents	Resident companies with turnover exceeding MUR100M, Global Businesses (excluding authorised companies), and Amalgamating Companies	Protected Cells Companies	Authorised companies
Formal request for the Letter of No Objection	√	√	√
Certificate of incorporation and any certificate of change of name	√	√	√
Letter from the Financial Services Commission upon change of status to an 'Authorised Company'	-	-	√
Shareholders' and/or Directors' resolutions approving the redomiciliation or winding up	√	√	√
Draft terminal income tax return till date approving the redomiciliation or winding up and any other outstanding income tax return	√	√	√
Audited financial statements or signed unaudited management accounts or financial summaries for last three income years prior to the period till redomiciliation or winding up	√	√	√
Signed management accounts from last balance sheet date to date approving the redomiciliation or winding up	√	√	√
Bank statements from last balance sheet date to date approving the redomiciliation or winding up	√	√	√
Confirmation that the company has ceased its activities from date approving the redomiciliation or winding up	√	√	√
Value Added Tax (VAT) Deregistration Form in case the company is registered for VAT	√	√	√
Place of central management and control upon redomiciliation	√	√	√
Where the company's central management and control is outside Mauritius, reasons why the company considers itself to be tax resident outside Mauritius, supported by relevant documentary evidence (Note 9)	-	-	√
Local income amount derived as from the date the company's status changed to 'Authorised'	-	-	√
Cells structure	-	√	-

## **Trusts & Foundations**

Since 01 July 2021, all trusts and foundations set up in Mauritius ought to register at MRA for a Tax Account Number and submit income tax returns. Where the trusts and foundations were set up on or before 30 June 2021, certificates of non-residence may be submitted where the beneficiary(ies), trustee(s), settlor(s) and founder(s) are tax resident outside Mauritius up to the year of assessment 2024/2025.

Where the trust or foundation is registered at MRA and upon termination or winding up of same, the respective trustees and the Foundation's administrators must notify MRA and request a Letter of No Objection for their onward termination or winding up procedures.

Trustees and Administrators wishing to obtain the Letter of No Objection from MRA should submit the following particulars at [noc.application@mra.mu](mailto:noc.application@mra.mu)

<b>Information and Documents</b>	<b>Trusts</b>	<b>Foundations</b>
Formal request for the Letter of No Objection	√	√
Certificate of registration	-	√
Extract of Trust Deed showing name of Trust	√	-
Trustees'/Council members' termination or winding up resolutions	√	√
Certificate of declarations of non-residence, where relevant	√	√
Draft terminal income tax return till date approving the termination or winding up and any other outstanding income tax return	√	√
Audited financial statements or signed unaudited management accounts for last three income years prior to the period of termination or winding up	√	√
Signed management accounts from last balance sheet date till date approving the termination or winding up	√	√
Bank statements from last balance sheet date to date approving the termination or winding up	√	√
Confirmation that the trust/foundation has ceased its activities from date approving the termination or winding up	√	√

## Notes

1. Only complete applications will be entertained.
2. Requests for Letters of No Objection for resident companies with a turnover of less than MUR 100M (other than Global Businesses, Authorised Companies, Trusts and Foundations) should be forwarded to **mediumandsmalltaxpayer@mra.mu**.
3. For any outstanding payment of tax liability, please effect payment at time of request.
4. If the company holds a valid Tax Residence Certificate ('TRC') after the winding up date, kindly return the original TRC to this office.
5. Where the company is registered for filing obligations under the Foreign Account Tax Compliance Act (FATCA), it is required to liaise with the FATCA team on fatcacsunit@mra.mu prior to deregistration.
6. Where the company is registered for filing obligations under the Income Tax (Country-by-Country) Regulations, it is required to file its CbC report/ notification until date of winding-up.
7. The application form for the cancellation of VAT Registration is available [here](#)
8. Protected Cell Companies registered as a single entity at MRA shall request **only one** Letter of No Objection and those registered as separate entities shall request the Letter of No Objection for **all** the cells being redomiciled or winded up.
9. Documentary evidence as regards an authorised company's central management and control include an extract of the register of Directors specifying the Directors' residential addresses; or copies of income tax returns filed; or copies of Tax Residence Certificates.
10. For any information, kindly contact:

**LTD NOC Unit**

**Large Taxpayer Department**

**Telephone: 207 6000 (Ext: 2566)**

**Email address: noc.application@mra.mu**



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius

T: +230 207 6000 | F: +230 211 8099 | E: [headoffice@mra.mu](mailto:headoffice@mra.mu) | W: [www.mra.mu](http://www.mra.mu)

