

Ship Registration



Mauritius has been considered for centuries as "the star and key of the Indian Ocean", given its importance as a port of call on the spice route.

Port Louis is still a very important port in the region due to its operational and infrastructural facilities, and thanks to the large flow of buildings (30,000 annually) transiting in this region.

Moreover, the legislative framework governing maritime activities is considered very attractive for the conduct of maritime activities and the registration of ships.

Advantages of registering in Mauritius

- ✎ The registration and mortgage of ships are governed by the 2007 Mauritius Merchant Shipping Act and 2009 Merchants Shipping Regulations which have been largely inspired by the British Merchant Shipping Act, the global benchmark in the field.
- ✎ Mauritius has ratified most of the international conventions on maritime safety, pollution prevention and the training and certification of seafarers.
- ✎ All personnel working on board a Mauritian vessel are exempt from payment of Mauritius income tax.
- ✎ Vessels registered in Mauritius are exempt from tax on commercial transactions resulting from net receipts or dividends received from the Mauritian shipping company.
- ✎ Ships' stores, consumables, spare parts and bunkers are exempt from customs duties and excise duties.
- ✎ No capital gains tax is payable on the sale or transfer of a ship or shares of a shipping company.
- ✎ No inheritance tax is payable on the inheritance of shares of a shipping company.
- ✎ The requirement for a work permit for foreigners is waived in the case of personnel working on a Mauritian vessel.
- ✎ No restrictions on the nationality of the crew.
- ✎ Incorporating a business into the global business sector provides valuable tax planning benefits.
- ✎ Mauritius is a member of the International Maritime Organization (IMO).

Registration procedures involve the establishment of a company regulated by the Financial Services Commission, and registration of the vessel with the Ministry of Commerce and Shipping.

This registration can be coupled with the many tax and non-tax advantages offered in Mauritius.

Hermès Advisory offers you guidance and advice on the choice of company you wish set up. We also assist you in the registration and administration of your ships in Mauritius.