

FIDUCIARY MAURITIUS

2025 FEE SCHEDULE — FAMILY OFFICE



NOW AND FOR FUTURE GENERATIONS

Ongoing **Mauritius** Companies (Global Business and Domestic) – Provision for Corporate Director and Corporate Secretarial Services

Description of Stonehage Fleming Fee	2024 USD	2025 USD	Note
Provision of resident company director (per director)	2,750 (min)	2,850 (min)	A
Registered office and secretarial fee	2,200	2,300	
International Reporting Regulatory Compliance Fee		Refer to table	B
Description of Disbursements		2025 USD	Note
FSC GBL Licence (GBC / Authorised Company)		1,950 / 300	C
Registrar of Companies Fee (Global Business / Domestic Company)		350 / 200	C

Ongoing **Foreign** Companies (Seychelles and BVI) – Provision for Corporate Director and Corporate Secretarial Services

Description of Stonehage Fleming Fee	2024 USD	2025 USD	Note
Provision of corporate director (per director)		2,500 (min)	A
Provision of resident company director (per director)	2,750 (min)	2,850 (min)	A
International Reporting Regulatory Compliance Fee		Refer to table	B
Description of Disbursements		2025 USD	Note
Registered Agent Fees			H

Ongoing **Mauritius** administered Trust – Provision for Sole Corporate Trustee

Description of Stonehage Fleming Fee	2024 USD	2025 USD	Note
Provision of sole corporate trustee	2,200 (min)	2,300 (min)	A
International Reporting Regulatory Compliance Fee		Refer to table	B



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Establishment, transfer in, or terminations costs (please consider where applicable)

Description of Stonehage Fleming Fee (per structure)		2025 USD	Note
Settlement or Declaration of Trust / Transfer in of Trust		2,500 (min)	D
Incorporation / Transfer in of Mauritius Global Business or Foreign Company		3,500 (min)	D, H
Incorporation / Transfer in of Domestic Company		2,000 (min)	D
Termination or transfer out of structure	2,000 (min)	2,500 (min)	E

Description of Disbursements	2025 USD	Note
FSC GBL Processing Fee (if Global Business Company)	500	C



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Non-standardized fee profile (all applicable entities, please consider where appropriate)

Description of Stonehage Fleming Fee	2024 USD	2025 USD	Note
Bank Account Opening Fee (non-core banking relationship)	500 (min)	750 (min)	F
Fee for the use of a non-core banking relationship (per relationship per entity)	1,000 (min)	2,000 (min)	F
Application for internet banking	285 (min)	295 (min)	
Provision of protector, enforcer or guardian (either sole or corporate)	1,250 (min)	1,500 (min)	A
Tax Residency Application (including disbursement)	500 or 1,300 (depending on license)	520 or 1,350 (depending on license)	
Occupation Permit Application	650 (min)	1,000 (min)	
Responding to data or self-certification request from a third party (per response)	275 (min)	285 (min)	
Request for a self-certification to a third party	165 (min)	170 (min)	
Corporate Tax Returns (excludes disbursement for mandatory external review)	500 (min)	750 (min)	
VAT Registration	345 (min)	360 (min)	
Annual Investment Review	520	575	
VAT Returns (per quarter)	440 (min)	460 (min)	
Indicia searches (for up to 2 financial accounts)	220 (min)	230 (min)	
Responsible officer (FATCA specific service)	150 (min)	155 (min)	
Responsible officer (DPO)		750 (min)	
MLRO and Compliance Officer		3,000 (min)	
DMLRO (only where Stonehage Fleming provides the MLRO)		1,500 (min)	
Direct investment administration fee	20 bps	20 bps	G



Time Charges

During the course of the year, our staff record their time for the Agreed Services which is set out in the scope of work agreed for the entity(s). This is either charged on a time spent basis or under a fixed fee, the latter not including Transactional and Other Activities (out of scope work) which are charged separately on a time spent basis. Time charges will vary depending on the expertise of the staff member and on the urgency and complexity of the transaction. The scale of average fee rates is available on request.

Charges for Automated Posting of Transactions (APT), Automatically Processed Minutes (APM) and Automatically Processed Forms (APF)

In addition to the fixed annual charges, charges apply for the automated posting of transactions (APT), Automatically Processed Minutes (APM) and Automatically Processed Forms (APF). These charge vary depending upon the nature of activity. APT charges range from GBP3.50 / CHF4.50 to GBP15 / CHF17 per transaction, APM charges are GBP72 / CHF80 per transaction (with an extra charge of GBP5 / CHF6 if minutes / resolutions are signed using DocuSign) and APF charges are GBP12 / CHF15 per transaction. All APT, APM and APF charges are converted to the billing currency of the entity at the most relevant foreign currency rate and added to the time charge invoices for the relevant period.

VAT/GST

All fees and charges may be subject to V.A.T. where applicable.

Other

All references to years (2024, 2025) are based on calendar years. Where we are taking on a client during the year, the provision of corporate director, trustee, council member, registered office fees, and all other costs are billed on a pro-rata basis. However, the IRRF fee is billed in full.



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NOTES:

- A** This is the minimum fee which the provision of such fee would entail and is based on the complexity, fiduciary risk and compliance risk that the entity and or group would entail.
- B** B – This is an annual fee based on the complexity of the structure. It is determined by the number of expected FATCA / CRS reports it intends to submit. See table below (all amounts in USD):
- | | | Number of clients per owner | | | All other clients | |
|---------------------------|-----------------|-----------------------------|----------------------|------------------|-------------------|--|
| | | Four and less | Between ten and five | Over 11 entities | | |
| | | Lead Client | | | | |
| No of FATCA / CRS reports | | | | | | |
| | Zero | 1,800 | 2,000 | 2,300 | 650 | |
| | One to Four | 1,800 | 2,300 | 2,850 | | |
| | Five to Ten | 2,300 | 2,850 | 3,300 | | |
| | Over 11 Reports | 2,850 | 3,300 | 4,000 | | |
- C** Please refer to the hub/family office for the most recent registered agent fees and Mauritius registry Fees. These fees are not Stonehage Fleming fees and they are fees related to third parties and are subject to change.
- D** Where the shareholder of the company is an individual or a shareholder which is not a Stonehage Fleming administered entity, the minimum fee is USD 5,000.
- E** Please be aware that when we are striking off a BVI company there are potentially additional disclosures which need to be adhered to at the BVI registry and therefore we will consult with the relevant registered agent to ensure that the costs associated with this are considered.
- F** A full list of current banking or custodial relationships are considered core banking/custodial relationships and do not incur the annual non-core banking fee is available on the hub/family office and the Stonehage Fleming website.
- G** The direct investment administration fee is a fee, which only applies to such private capital, or direct investments which are held without custodian in place. This is based on the market value of the relevant assets which are not held via a custodian and do not include unlisted limited liability companies.
- H** Registered Agents fees are not Stonehage Fleming fees and they are fees related to third parties and are subject to change. Annual Registered Agent fees are an additional disbursement. Establishment / incorporation / transfer in Registered Agent fees are included in the Stonehage Fleming fees.

For 2025, a fee of 20 bps for all relevant assets which are designated as directly held private capital investments, with a minimum fee per annum is GBP500 and the maximum fee per annum is GBP 50,000 (USD equivalent).

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CONTACT US

If you think we may be able to help you and your family, please contact us for a discussion.
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