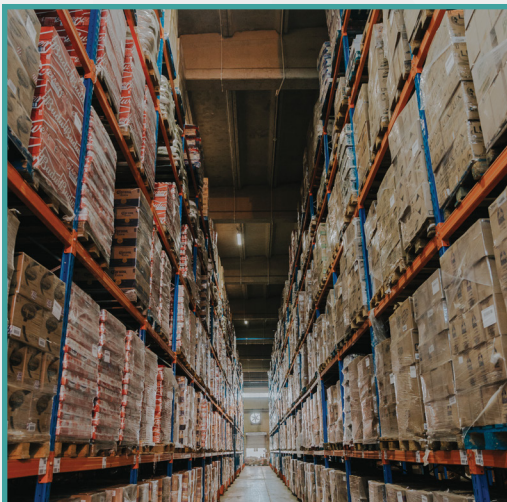


# Guidelines

## Application for Freeport Certificate as **Freeport Operator**



## 1. Freeport Activities

The Freeport activities of Freeport Operator as per the provisions of item 3 of the Second Schedule of the Freeport Act is as follows:

- Warehousing and storage;
- Breaking bulk;
- Sorting, grading, cleaning and mixing;
- Labelling, packing, repacking and repackaging;
- Light assembly;
- Minor processing;
- Ship building, repairs and maintenance of ships and aircrafts;
- Storage, maintenance and repairs of empty containers;
- Quality control and inspection;
- Export and re-export-oriented airport and seaport-based activities;
- Vault for keeping gold, silver, platinum, precious and semi-precious stones, precious metals, pearls, works of art and collectors' pieces and antiques;
- Security, courier, assaying or exhibition area, as the case may be, used wholly and exclusively for Vault.

**Note: For the purposes of**

(a) of item 1, “infrastructural facilities” means works relating to roads and the supply of water, electricity, water drains and facilities for sewerage disposal and any other related facilities.



## 2. Fiscal incentives

The Freeport legislation provides for a liberal and comprehensive package of incentives for companies looking for a cost-effective logistics platform as mentioned below:

- Duty-free and VAT free for goods and equipment imported into Freeport zones
- 3% tax on export of goods
- Preferential market access
- 100% foreign ownership
- Free repatriation of profits
- No foreign exchange control
- Reduced port handling charges
- Access to offshore banking facilities



### 3. Application for Freeport Certificate

#### Submission of application for Freeport Certificate at Economic Development Board

Completed application forms must be submitted online through <https://fls.edbmauritius.org/> to Economic Development Board.

### 4. Documents to be submitted at time of application

1. Certificate of Incorporation;
2. Business Registration Card;
3. Business Plan (including proposed business, investment figures, employment creation, etc);
4. EIA License (if applicable);
5. Letter of reservation from Third Party Freeport Developer;
6. Registration for import/export of rough diamond (from Ministry of Commerce and Consumer Protection).

### 5. Conditions

- The Freeport Certificate shall be valid for a period of 12 months as from the date of approval.
- The Freeport Certificate will be issued by the Economic Development Board. The annual fee of MUR 20,000 must be paid by Freeport Operators to the Economic Development Board at the time of issue of the Freeport Certificate, as per the Fourth Schedule of the Freeport Act.
- Applicants are required to settle payment through company cheque drawn to the order of Economic Development Board.
- It is the sole responsibility of the Freeport operator to renew their Freeport Certificate.
- A penalty fee of MUR 10,000 is applicable after the due date of the Freeport Certificate for Freeport Operator.
- In case an operator moves from one Freeport zone to another, other than mentioned in the application form, the applicant should notify Economic Development Board immediately.
- Any change in company's name and shareholding structure or both should be communicated immediately to the Economic Development Board.
- Complete application for Freeport Certificate will be processed through the Technical Committee, excluding EIA License, within 7 working days.

In the event you require any assistance for the submission of your application for Preferential Port Handling charges, you are invited to contact the EDB Freeport team as follows:



Freeport Department - Economic Development Board  
10th Floor, One Cathedral Square Building  
16, Jules Koenig Street  
P.O Box 1074  
Port-Louis  
Republic of Mauritius



Tel: (230) 203 3800  
Fax: (230) 210 8560



Website: <https://fls.edbmauritius.org/>



Email: [freeport@edbmauritius.org](mailto:freeport@edbmauritius.org)

