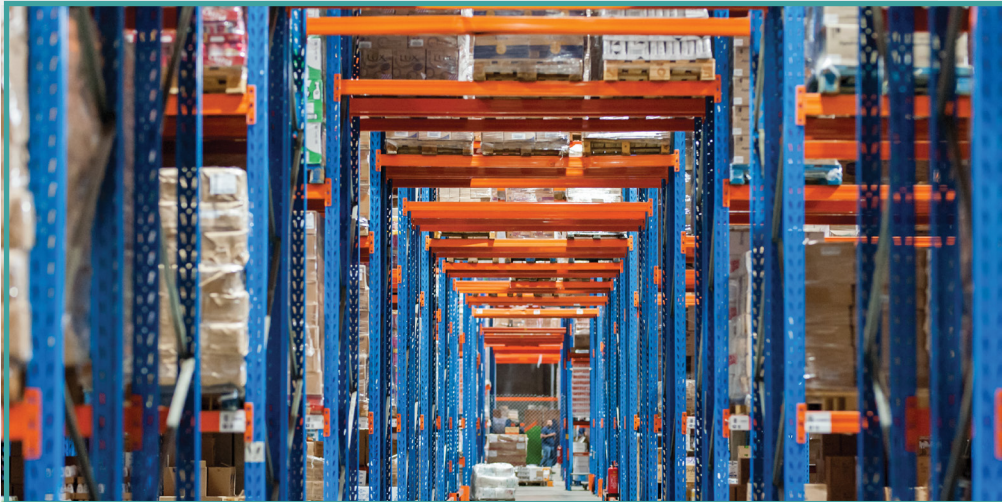


# Guidelines

## Application for Freeport Certificate as **Third-Party Freeport Developer**



## 1. Freeport Activities

The Freeport activities of Third Party Freeport Developer as per the provision of item 2 of the Second Schedule of the Freeport Act are as follows:

2. Build, develop and manage infrastructural facilities, warehouses, cold storage, offices, exhibition centres, processing units and open storage, for rental to a freeport developer or freeport operator to carry out logistics services, marketing activities and holding of exhibitions, trade fairs and other events and the activities referred to in item 3.

Note: For the purposes of –  
item 2, “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. Incentives provided to Freeport Operators and Private Freeport Developers.

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
- Preferential market access
- 100% foreign ownership
- Free repatriation of profits
- No foreign exchange control
- Reduced port handling charges
- Access to offshore banking facilities

### Tax related to Goods and Services in Freeport Zone

- The Third Party Freeport Developer will be subject to normal tax rate on its activities according to Income Tax and VAT Act.
- Any machinery, equipment, instrument, apparatus and materials imported into a freeport zone for exclusive use of freeport activities / construction shall be entered free of duty, excise duty and VAT.

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

1.	A detailed Business Plan (details of the promoters, proposed business, cost of project and financing, employment creation, forecast turnover and any other information to support the proposed project)
2.	A copy of the Certificate of Incorporation of the company and Business Registration Card
3.	Location and site plan (final site boundaries, extent and coordinates as well as a survey report describing the final plot boundaries, extent and coordinates)
4.	Architectural drawings
5.	Lease Agreement or Title Deed
6.	Excision Permit (if applicable)
7.	Outline Planning Permission (OPP) from Local Authority
8.	MPA authorisation (if applicable in Port area)
9.	AML authorisation (if applicable in Airport area)
10.	Parcel Identification Number (PIN) from Ministry of Housing and Land Use Planning

It will be the responsibility of the company to obtain the relevant licences, authorisations, and permissions from the concerned authorities prior to the start of operations and ensure strict adherence to the Planning Policy Guidance.

Example:

- MRA Customs' authorisation for specification of perimeter fence;
- Approval by the Director of Customs of the zone's security and control procedures through Online Tracking system (OTS) for the entry and exit of consignment destined for Freeport operations;
- Warehouse Management Information System (WMIS);
- EIA License (if applicable);
- Building and Land Use Permit (include Fire clearance; CWA clearance; CEB clearance);
- DCCB Permit for storage of dangerous cargo (if applicable);
- Health Certificate (Sanitary Clearance from Ministry of Health and Wellness).

### **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. Conditions**

- The Freeport Certificate shall be valid for a period of 12 months as from the date of approval.
- The annual fee of MUR 200,000 representing, cost of new Freeport Certificate or renewal of Freeport Certificate must be paid to Economic Development Board by Third Party Freeport Developer, 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 Third Party Freeport Developer to renew their Freeport Certificate.
- A penalty fee of MUR 100,000 is applicable after the due date of the Freeport Certificate for Third Party Freeport Developer.
- Any change in company's name and shareholding structure or both should be communicated immediately to the Economic Development Board.

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



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