

FREIGHT REBATE SCHEME FOR EXPORTS GUIDELINES

1. Introduction

The Freight Rebate Scheme for exports ('Scheme') is funded by the Ministry of Finance, Economic Planning and Development and is implemented and managed by the Economic Development Board (EDB) Mauritius.

These Guidelines set out the terms and conditions governing the Scheme. The Scheme may be terminated or amended, at any time, without prior notice. The EDB or Government of Mauritius will not bear any liability in respect of a Scheme which has been so terminated or amended.

2. The Rebate:

2.1 Those eligible under the Scheme will benefit from the rebate set out below:

- (i) 25% of Ocean Freight Cost* per 20-foot container up to the maximum of USD 300
- (ii) 25% of Ocean Freight Cost* per 40-foot container up to the maximum of USD 600
- (iii) 25 % of Ocean Freight Cost* for exports for Less Container Load (LCL/Groupage)

2.2 The Ocean Freight Cost referred to in clause 2.1 above:

- (a) includes only:
 - (i) basic Ocean Freight Cost
 - (ii) BAF (Bunker Adjustment Factor)
 - (iii) Environmental Fuel Fee/Low Sulphur Surcharge IMO 2020
 - (iv) Liner out Charges; and

- (b) does not include charges relating to Handling, Documentation, Stevedoring, and other associated Charges.

2.3 The amount of rebate allowed will be capped at MUR 5 million yearly per Applicant. Any claim for rebate over and above the capped amount will only be considered exceptionally on a case-to-case basis.

3. Eligibility Requirements

In order to benefit from the Scheme:

- (a) The Applicant must be an Eligible Beneficiary.
- (b) The export must be that of an Eligible Product; and
- (c) The export must be made:
 - (i) to an Eligible Port in the Eligible Country; or
 - (ii) through an Eligible Port to a Landlocked Country.

4. Eligible Beneficiaries

Eligible Beneficiaries mean exporters of Eligible Products:

- (a) having an annual turnover of less than MUR 250 million (the criteria as to turnover is effective as from 1st July 2021); and
- (b) include trading entities i.e., those entities that buy the Eligible Products for the purposes of exporting them; but
- (c) do not include freight forwarding companies and entities involved solely in shipment of the Eligible Products.

5. Eligible Products

5.1 Subject to clauses 5.2 and 5.3 below, Eligible Products are those goods that are exported:

- (a) under a certificate of origin certifying that the goods originate from Mauritius; or
- (b) after having been manufactured or processed from imported materials and there is a value addition of more than 20% of the ex-works (excluding profit) of the finished goods.

5.2 Products falling under clause 5.1(b) above which have undergone 'minimal processes' would not qualify as an Eligible Product.

5.3 Minimal Processes referred to in clause 5.2 shall include, but shall not be limited to:

- (a) Operations to ensure the preservation of products in good condition during transport and storage.

- (b) Simple operations where neither special skills nor machines, apparatuses or tools especially produced or installed for those operations are required for their performance.
- (c) Operations to remove dust, sifting or screening, sorting, classifying, matching, washing, painting, and cutting up.
- (d) Changes of packing and breaking up and assembly of consignment; simple bottling and packing operations.
- (e) Affixing of marks and labels.
- (f) Slaughter of animals; and
- (g) A combination of two or more operations specified above.

6. Eligible Countries

The Countries and Ports set out in Annex 1 shall qualify as Eligible Countries and Ports.

7. Eligible Landlocked Countries

The Countries set out in Annex 2 shall qualify as Eligible Landlocked Countries to the extent that the export is made through an Eligible Ports as set out in Annex 1.

8. The Application Process

(a) The Applicant must:

- (i) register with the EDB; and
- (ii) apply for the rebate

(b) An Applicant may apply for a rebate under the Scheme only as from the date he is registered with the EDB. No claim prior to that date shall be entertained.

9. The Registration Process

1. An Applicant wishing to benefit from the Scheme must register itself with the EDB. This is a one-off procedure.
2. The Applicant must submit the Registration Form and a copy of the:
 - (i) Certificate of Incorporation

- (ii) Business Registration Card
- (iii) VAT Certificate of Registration, and
- (iv) Last Audited Financial Statement

3. The EDB will process the application and inform the Applicant whether the application has been approved or not.
4. The EDB reserves the right to request for such additional documentation as it may deem fit.
5. Registration with the EDB does not in any way guarantee that the Applicant is eligible for refund.

10. Rebate Claiming Process

1. The Applicant must submit the prescribed CLAIM FORM together with a copy of the following supporting documents:

- 1) Bill of Lading
- 2) Commercial Invoice
- 3) MRA Custom Declaration Form (Bill of Entry)
- 4) Certified copy of Invoice (Costs breakdown) from Freight Forwarding Agent
- 5) Receipt of Payment from Freight Forwarding Agent
- 6) Certificate of Origin (EUR1, IOC, COMESA, or SADC)
- 7) Written statement on process of manufacture and % of value addition certified by a registered accountant (for those goods falling under clause 5.1(b)). - This applies for exports not accompanied by a Certificate of Origin
- 8) Written statement from Exporter on source of goods exported and relevant supporting documentary evidence -This applies to non-manufacturing exporters.

2. The above documents should be submitted to the

[Economic Development Board \(EDB\) Mauritius](#)

10th Floor, One Cathedral Square Building

16, Jules Koenig Street, Port Louis 11328.

3. All Claims should be submitted within nine months from the date of shipment.

4. **Shipping Time**

As time to destination is a critical element in the success of the Scheme, the maximum shipping time from Port-to-Port destinations will vary as per approved schedule as set out in Annex 3. Claims may be rejected where an acceptable justification is not provided as to any delays in shipping times.

The maximum “Shipping Time” allowed will be temporarily not applicable up to end June 2021 in the wake of COVID-19.

5. The EDB shall examine the claims and reserves the right to request for such additional documents as may be required.
6. The claim will be rejected:
 - (a) If the Claim does not meet the criteria as set out above and as determined by the EDB; or
 - (b) in case of any missing or incomplete documentation or information.

11. False or Misleading Declaration

1. It is an offence under section 39 (2) of the Economic Development Board Act, for a person to give information, particulars, or documents or to make any statement which is false or misleading in any material particular. On conviction, an offender shall be liable to a fine not exceeding MUR 500,000.00 and to imprisonment for a term not exceeding 5 years.
2. In addition, notwithstanding any other action that the EDB may choose to take, in case of a false or misleading declaration:
 - a. The applicant will not be eligible for any future rebate under any Scheme administered by the EDB, and
 - b. The applicant shall be liable to refund any amount obtained under the Scheme.

For any additional details you may contact Mr [Pravin Soburrun](#) on 2033825 or Mrs [Reshma Napaul](#) on 2032446.