# Table of Contents

## The E-Commerce Scheme

1.0 Description of the Scheme  
   1.1 Objective of the Scheme  
   1.2 Definition and scope  
   1.3 Eligibility  
   1.4. How to apply  

2.0 Evaluation Committee  
   2.1 Objective of the committee  
   2.2 Preliminary Evaluation  
   2.3 Recommendations of the E-commerce Committee  
   2.4 Deferral  
   2.5 Rejection  

3.0 Application process  
   3.1. Terms & Conditions  

4.0 Revocation and suspension of E-commerce license  

Annex  

5.0
1.0 Description of the e-Commerce certificate

The guideline relating to the e-Commerce certificate is issued in line with provision in the Economic Development Board Act section 17 (A) and aims to

1) define procedures required to be followed by companies in line with requirements under e-Commerce scheme;
2) provide a comprehensive and user-friendly guide and reference document to assist companies to submit projects under the scheme;
3) ensure compliance with relevant Regulations;
4) facilitate the submission and processing of applications for new projects through a clear, streamlined and more transparent project development, evaluation, approval and implementation process.

1.1 The objective of the scheme

The objective of the e-Commerce guideline is to promote and cater for the domiciliation of electronic platforms and their related ancillary activities in Mauritius. The e-Commerce Scheme will be administered by the Economic Development Board and holder of the e-Commerce certificate will be eligible to a tax holiday of 5 years.

1.2 Definition and Scope

For the purpose of this guideline, e-Commerce activities mean the hosting and maintaining of an e-Commerce platform and providing other related services such as advertising and selling of subscriptions by an e-Commerce operator. The e-Commerce guideline shall extend to e-Commerce activities that take place within and from Mauritius with the objective to provide a framework:

(a) to enable e-Commerce operators to conduct commercial transactions through electronic networks; and
(b) to provide information in respect of marketing, supply, trade, order and delivery of goods or services.
1.3 Eligibility

An e-Commerce operator which satisfies the following conditions shall be eligible to apply for an e-Commerce certificate:

- Domiciliation of the technology entirely in Mauritius, including, but not limited to, platforms, main servers and nodes, client relationship management systems, software, policies;
- Principle supply chain management in Mauritius;
- Have a principal place of business in Mauritius including bank account and physical office;
- Payment infrastructure including clearing and check-out systems based in Mauritius;
- Invoicing to be conducted in Mauritius at all times and revenue attributable through the e-Commerce platform shall be accrued in Mauritius;
- Minimum of 10 resident personnel including 2 at senior management level, who shall conduct its core income generating activities in Mauritius;
- Servicing at least 3 countries as consumer markets;
- Minimum operating expenditure of at least MUR 10 million per year;
- Minimum capital investment of at least MUR 5 million, inclusive of hardware, software and/or logistics;
- Transactions carried out in a multitude of currencies.

In the event, that a company does not satisfy the eligibility requirements under section 1.3, the company shall be eligible to apply for an e-Commerce certificate provided it satisfies the following conditions:

(a) minimum capital investment of at least 20 million rupees in Mauritius, including hardware, software and logistics;

(b) at least 20 suitably qualified resident personnel, including 2 at senior management level, who shall conduct its core income generating activities in Mauritius;

(c) engaging in e-Commerce activities in high priority sectors including but not limited to Retail, Electronics, Fashion and Apparel, Entertainment, Healthcare and Life Sciences, Real Estate, Energy and Education; and

(d) incurring minimum expenditure proportionate to its activities.
1.4 How to Apply

Applications and relevant supporting documents (as per Annex 1) should be submitted electronically to the Ag Chief Executive Officer of Economic Development Board (EDB) through the online portal.

2.0 Evaluation Committee

The e-Commerce Committee shall be composed of the Chief Executive Officer from Economic Development Board or his representative at director’s level and other relevant institutions such as:

- A representative of the Ministry responsible for the subject of Finance;
- A representative of the Ministry responsible for subject of Information and Communication Technology;
- A representative of the Ministry responsible for the subject of Commerce and Consumer Protection;
- A representative of the Mauritius Revenue Authority

The members of the Committee shall, where appropriate, include one or more officers of a public sector agency, and such other suitable and qualified persons.

2.1 Objective of the Committee

The objective of the Committee is to:

- Operate as an independent Committee to coordinate the processing of all e-Commerce proposals submitted to the EDB for the e-Commerce certificate.
- Be the focal point of assessing:
  - All e-Commerce proposals received at the level of the EDB requesting for an e-Commerce certificate;
  - Provide with a recommendation as to whether to approve/decline the e-Commerce proposal.
2.2 Preliminary evaluation

After receipt of the proposal, the EDB will verify that all relevant documentation has been provided by the applicant. The proposal, along with a brief, will be submitted to the e-Commerce Committee.

The e-Commerce Secretariat shall endeavour to ensure that an application is considered by the e-Commerce Committee within a maximum period of 3 months. This time shall start only when the EDB has been provided with all information/documentation by the applicant.

2.3 Recommendations of the e-Commerce Committee

In relation to each proposal, the e-Commerce Committee, following analysis of the project brief, shall:

a) Recommend that the Board of the EDB issues the e-Commerce certificate to the applicant subject to terms and conditions as may be applicable;

b) Refer the application back to the e-Commerce Secretariat for further assessment; or

c) Recommend that the EDB rejects the application.

Where, following assessment of the project brief, the e-Commerce Committee recommends the issue of the e-Commerce certificate in relation to the project, the EDB shall issue the e-Commerce certificate with such terms and conditions as may be deemed necessary by the e-Commerce Committee and approved by the Board of the EDB.

2.4 Deferral

The e-Commerce Committee may defer its assessment of any proposal in view of requesting further information. In such situation, the e-Commerce Committee Secretariat shall endeavour to collate all additional information requested by the e-Commerce Committee for its consideration at the next meeting.

2.5 Recommendation for the EDB to reject the application

The e-Commerce Committee may recommend that the e-Commerce proposal be rejected on grounds including if it is of the opinion that the proposed activity does not fall under e-Commerce business, is not suitable for the jurisdiction or may cause prejudice to the soundness and good repute of Mauritius.
3.0 Application Process

This includes how/where to submit the proposal, documents to be submitted and evaluation process by the Secretariat and Committee.

**Stage 1: Submission of project proposal to EDB**

- Any company applying for the e-Commerce certificate must submit its proposal along with a detailed business plan (financial forecast, initial investment) and all necessary documents to the EDB.

- The business plan should include inter-alia: (Details like project activities, where technology will be domiciled, supply chain management, office location, invoicing process, countries targeted, payment infrastructure, number of employees, number of markets service, operating expenditure, capital investment and number of currencies transactions carried out amongst others).

- Upon receipt of the proposal, a preliminary evaluation will be carried out by the EDB team.

- The EDB reserves the right to request for additional information depending on the complexity and specificity of the project, the business model and in line with its duty to perform due diligence and ensure compliance with prevailing legislations and regulations.

- The EDB reserves the right to reject or defer evaluation of any application in cases, inter-alia:
  - Lack of information;
  - Difficulty to evaluate soundness of processes, technologies and infrastructure;
  - Difficulty to perform due diligence;
  - Projects that may be contrary to prevailing policies at the level of Government, Government Agencies and Ministries;
  - Others
Stage 2: Assessment by e-Commerce Secretariat

- Applications deemed complete by the Secretariat shall be brought to the e-Commerce Committee for technical evaluation and recommendation.

Stage 3: Approval by the e-Commerce Committee and the Board of EDB

- Upon approval by the e-Commerce Committee and the Board, EDB to issue the e-Commerce certificate to the applicant subject to terms and conditions as may be applicable.

3.1 Terms & Conditions

The e-Commerce certificate will be accompanied by a number of conditions specific to the activity referring to:

- Terms and conditions that need to be followed;
- Compliance with existing regulations referring to general business operation;
- Monitoring mechanisms;
- Others

Applicants should beforehand identify the potential risks to consumers and the country’s economy that may arise from the delivery of the services.

Where there are existing legal provisions for such types of activity, the applicant is encouraged to provide the necessary information.

Terms and conditions attached to the certificate may include, inter-alia;

(a) consumer protection;
(b) duration of the certificate;
(c) availability of consumer redress mechanism, including the possibility for financial compensation under clearly specified circumstances;
(d) maintain appropriate risk management systems and processes including adequate confidentiality and security controls as well as contingency arrangements to address fraud and operational disruptions;
(e) responsibility for losses are either taken by third party companies wishing to test the new products or the company proposing the project
(f) demonstration of skills transfers to locals.

In addition to the above Terms and Conditions, the project should be carried out in accordance with all existing legislative arrangements.

4.0 Revocation and suspension of scheme

Where a holder of an e-Commerce certificate no longer satisfies the requirements under eligibility criteria 1.3, the Chief Executive Officer may, after giving prior notice in writing, withdraw the certificate and notify the Director-General of the MRA that the member has ceased to satisfy the eligibility requirements under criteria 1.3.

5.0 Miscellaneous

A company which holds a Global Business Licence, other than a company which operates, and undertakes e-Commerce activities, in the Business Process Outsourcing (BPO) sector shall be eligible to apply for an e-Commerce certificate provided it complies with the eligibility requirements under criteria 1.3.

Contact Us

Economic Development Board

10th Floor, One Cathedral Square Building, 16, Jules Koenig Street, Port Louis- Mauritius

Tel: +230 203 3800

Email: ecommerce@edbmauritius.org
Disclaimer

These guidelines may be subject to changes and should not, in any circumstances, be treated as final. Any other information or document not listed above may be requested depending on the application.

Whilst care has been taken to ensure that the information provided herein is accurate and correct at the time of publication, users of this publication are advised to seek guidance from the Economic Development Board in case of uncertainty or ambiguity encountered in reading this manual. The Economic Development Board shall, in no circumstances whatsoever, be held liable to any person arising from use of information contained herein.
Annex 1: Document Needed

An applicant for the e-commerce scheme should submit the following documents at the time of application on the ecommerce@edbmauritius.org and should present the original documents should his application be approved under the Scheme, to EDB to obtain the E-commerce certificate:

<table>
<thead>
<tr>
<th>Application Letter</th>
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<tbody>
<tr>
<td>Business Plan</td>
</tr>
<tr>
<td>Particulars of promoters, beneficial owners and directors</td>
</tr>
<tr>
<td>Certificate of character (or equivalent) of beneficial owners and directors</td>
</tr>
<tr>
<td>Financial forecasts and financial capacities</td>
</tr>
<tr>
<td>Certificate of incorporation of the company</td>
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</tbody>
</table>

Notes:

It should be noted that other information may be requested by the EDB following the application depending on the nature of the project.

A Certificate of Character is a Police certificate or an equivalent document which states that the applicant does not have any criminal conviction in the country where he resided for the past five years. In the event, that the applicant has resided in more than one country in the past 5 years preceding his application, he is required to submit a Certificate of Character from all the countries.

Financial capabilities: the applicant should show evidence of funds to conduct his proposed business. This can be a document from a bank which attests that the applicant has sufficient funds for instance.