DISCLAIMER

These guidelines may be subject to changes at any time. Any other information or document not listed in this document 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, under no circumstances whatsoever, be held liable to any person arising from the use of information contained herein.
1. THE GUIDELINES

These Guidelines are issued under section 5(2) (ca) of the Economic Development Board Act 2017 (EDB Act).

These Guidelines set out the terms and conditions governing the rebate under the Trade Promotion and Marketing Scheme (TPMS). The TPMS may be terminated or amended at any time, without prior notice. The EDB or Government of Mauritius will not bear any liability where this has been so terminated or amended.

2. THE TRADE PROMOTION AND MARKETING SCHEME

The objective of TPMS is to give a boost to, and support, manufacturing companies and exporting agents in their quest to penetrate the eligible markets faster by making use of air shipment and hence, to enhance product delivery in terms of Speed-to-Market and increase the competitiveness of local manufacturing products.

3. THE REBATE

1. The TPMS is presently valid up to 30th June 2024.

2. Those eligible under the TPMS will benefit as follows-

   (i) Subject to paragraph (ii) below, for non-agricultural products, 60% refund of
       a. Air Freight Cost (All-in prices) including Fuel Surcharge and Security Surcharge, and
       b. Sea-Air Freight Cost (All-in prices) for the Mauritius- Reunion Island- CDG Paris route

   (ii) For agricultural products, 60% refund of:
       a. Air Freight Cost (All in prices) including Fuel Surcharge and Security Surcharge, and
       The rebate will be equally shared between the Planter and the Exporter who will each be eligible to 30%.

3. The rebate is capped at Rs30 Million per Applicant irrespective of destination (Eligible Markets only) for the financial year ending 30 June 2024.

4. ELIGIBILITY REQUIREMENTS

In order to benefit from the TPMS, the applicant should -

(a) Be an Eligible Beneficiary requesting for a rebate in relation to an export of an Eligible Product made to an Eligible Market

(b) Hold an Export Development Certificate* or a Freeport Certificate for Freeport Operators
5. ELIGIBLE BENEFICIARIES

The following exporters shall be Eligible Beneficiaries-

(a) Entities producing and manufacturing Eligible Products.

(b) Exporting agents (i.e., entities that buy Eligible Products for the purpose of exporting them to Eligible Markets)

provided that the export is

(i) on CIF (Cost Insurance and Freight)/CFR (Cost and Freight) value; and

(ii) under the relevant Certificate of Origin.

Exporters from Rodrigues to Mauritius shall also be eligible beneficiaries provided that they meet the criteria above.

6. ELIGIBLE PRODUCTS

(a) All agricultural and non-agricultural products produced/manufactured in Mauritius are eligible except for:

(i) machinery
(ii) live animals and
(iii) chemicals.

(b) Export of samples would not qualify as Eligible Product.

7. ELIGIBLE MARKETS

The markets listed out in Annex 1 shall qualify as eligible markets.

8. THE APPLICATION PROCESS

1. An Applicant may apply for a rebate only as from the date he:

   a) Holds an Export Development Certificate* or a Freeport Certificate for Freeport Operators

   b) Enrolls for the Scheme, and
c) Enrolls on the Business Portal of the National E-Licensing System (NELS)

No claim prior to that date shall be entertained save if he was previously registered with the EDB under the Trade Promotion and Marketing Scheme (TPMS).


The procedure for obtaining an Export Development Certificate is set out in the Export Development Certificate Guidelines issued by the EDB.

Click here for the online application and to read the Guidelines.

3. Enrollment Process

(a) An Applicant wishing to benefit from the Scheme must enrol with the EDB. This is a one-off procedure. Click here to download the Enrolment Form.

(b) The Applicant must submit the Enrolment Form and a copy of the Export Development Certificate or Freeport Certificate to the EDB.

(c) The EDB will process the application and inform the Applicant whether his application to be enrolled with the EDB has been approved or not.

(d) Enrolment with the EDB does not in any way guarantee that the Applicant is eligible for refund.

(e) Claims for refund submitted by operators that have not enrolled with the EDB under this Scheme will not be entertained.

4. Holding an Export Development Certificate or a Freeport Certificate from the EDB does not in any way guarantee that the Applicant is eligible for any rebate. The eligibility for the rebate will be determined during the enrolment/claim process.

9. THE CLAIM PROCESS

1. The Applicant should enrol on the Business Portal of the National E- Licensing System (NELS) and obtain a user account to be able to apply online for the rebate.

   Click here for User Enrolment and Online Application.

2. This enrolment establishes the channel of communication with the person by user's email address and mobile number.
3. The Applicant should submit and upload online the following supporting documents on NELS:
   (a) Air Waybill (AWB) or House Air Waybill (HAWB)
   (b) Commercial Invoice
   (c) MRA Customs Declaration Form
   (d) Certified VAT Invoice from Freight Forwarding Agent/Courier Service (with costs breakdown of freight components)
   (e) Receipt of payment from Freight Forwarding Agent/Courier Service
   (f) Certificate of Origin
   (g) Gate Pass/Memorandum

   For Exporting Agents, the following additional documents will be required:
   (h) Invoice and Receipt of payment from the local manufacturing entity.

   Click here to read the Applicant Guidelines on the National E-Licensing System

4. TPMS Claims should be submitted on NELS within six months from the date of export/flight departure.

5. Claim Forms for exports of Flowers, Fruits, and Vegetables must be submitted to Agricultural Marketing Board, Tel- 4334025, Website: http://ambmauritius.mu/freight-rebate-scheme/

6. The EDB shall examine the claims and reserves the right to request for such additional documents as may be required.

7. 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 document or information.

**10. 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.
ANNEX 1
Eligible Markets

1. Africa (including Madagascar)
2. Australia
3. Brazil
4. Canada
5. Europe
6. Japan
7. Middle East Countries
8. USA
9. Vietnam
Eligible Countries in Africa

1. Algeria
2. Angola
3. Benin
4. Botswana
5. Burkina Faso
6. Burundi
7. Cameroon
8. Cape Verde
9. Central African Republic
10. Chad
11. Comoros
12. Democratic Republic of the Congo
13. Djibouti
14. Egypt
15. Equatorial Guinea
16. Eritrea
17. Ethiopia
18. Gabon
19. Gambia
20. Gambia
21. Guinea
22. Guinea-Bissau
23. Ivory Coast (Côte d’Ivoire)
24. Kenya
25. Kingdom of Eswatini (Swaziland)
26. Lesotho
27. Liberia
28. Libya
29. Madagascar
30. Malawi
31. Mali
32. Mauritania
33. Morocco
34. Mozambique
35. Namibia
36. Niger
37. Nigeria
38. Republic of Congo
39. Rwanda
40. Sao Tome & Principe
41. Senegal
42. Seychelles
43. Sierra Leone
44. Somalia
45. South Africa
46. South Sudan
47. Sudan
48. Tanzania
49. Togo
50. Tunisia
51. Uganda
52. Zambia
53. Zimbabwe
Eligible Countries in Europe

1. Albania
2. Andorra
3. Armenia
4. Austria
5. Azerbaijan
6. Belarus
7. Belgium
8. Bosnia and Herzegovina
9. Bulgaria
10. Croatia
11. Cyprus
12. Czech Republic
13. Denmark
14. Estonia
15. Finland
16. France
17. Georgia
18. Germany
19. Greece
20. Hungary
21. Iceland
22. Ireland
23. Italy
24. Kazakhstan
25. Kosovo
26. Latvia
27. Liechtenstein
28. Lithuania
29. Luxembourg
30. Malta
31. Moldova
32. Monaco
33. Montenegro
34. Netherlands
35. North Macedonia
36. Norway
37. Poland
38. Portugal
39. Romania
40. Russia
41. San Marino
42. Serbia
43. Slovakia
44. Slovenia
45. Spain
46. Sweden
47. Switzerland
48. Turkey
49. Ukraine
50. United Kingdom (UK)
51. Vatican City
Eligible Countries in the Middle East

1. Bahrain
2. Egypt
3. Iran
4. Iraq
5. Israel
6. Jordan
7. Kuwait
8. Lebanon
9. Libya
10. Oman
11. Palestine
12. Qatar
13. Saudi Arabia
14. Syria
15. United Arab Emirates
16. Yemen
Eligible Countries in the USA

1. Alabama
2. Alaska
3. Arizona
4. Arkansas
5. California
6. Colorado
7. Connecticut
8. Delaware
9. Florida
10. Georgia
11. Hawaii
12. Idaho
13. Illinois
14. Indiana
15. Iowa
16. Kansas
17. Kentucky
18. Louisiana
19. Maine
20. Maryland
21. Massachusetts
22. Michigan
23. Minnesota
24. Mississippi
25. Missouri
26. Montana
27. Nebraska
28. Nevada
29. New Hampshire
30. New Jersey
31. New Mexico
32. New York
33. North Carolina
34. North Dakota
35. Ohio
36. Oklahoma
37. Oregon
38. Pennsylvania
39. Rhode Island
40. South Carolina
41. South Dakota
42. Tennessee
43. Texas
44. Utah
45. Vermont
46. Virginia
47. Washington
48. West Virginia
49. Wisconsin
50. Wyoming