



FREIGHT REBATE SCHEME GUIDELINES

July 2024

DISCLAIMER

These guidelines may be subject to changes at any time. 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, under no circumstances whatsoever, be held liable to any person arising from the use of information contained herein.

1. INTRODUCTION

The Freight Rebate 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 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 Freight Rebate Scheme (FRS). The FRS 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. OBJECTIVE

To increase competitiveness and catalyse exports on the Indian Ocean and African regions vis-à-vis exports from Asia which will lead to the establishment of a commercial feeder shipping facility on Africa offering lower costs and reduce transit time for exporters with the increase in the volume of containers to African regions.

3. THE REBATE

3.1 The FRS is presently valid up to 30th June 2025.

3.2 Eligible Applicants will benefit from the rebate set out below:

3.2.1 First time exporters (as defined in Clause 5.1(a)) will for a period of one year benefit from the following-

- a) 40% of Ocean Freight Cost per 20-foot container up to the maximum of USD 300
- b) 40% of Ocean Freight Cost per 40-foot container up to the maximum of USD 600
- c) 40% of Ocean Freight Cost for less than Container Load (LCL/Groupage)

3.2.2 Other eligible exporters (as defined in Clause 5.1(b)) -

- a) 25% of Ocean Freight Cost per 20-foot container up to the maximum of USD 300
- b) 25% of Ocean Freight Cost per 40-foot container up to the maximum of USD 600
- c) 25% of Ocean Freight Cost for less Container Load (LCL/Groupage)

3.3 The Ocean Freight Cost referred to in clause 3.2 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.

3.4 The amount of rebate allowed will be capped at Rs 5 million yearly per Applicant.

4. ELIGIBILITY REQUIREMENTS

4.1 The Applicant should

- a) Hold an Export Development Certificate* or a Freeport Certificate for Freeport operators
- b) Enroll for the Scheme
- c) Be an Eligible Beneficiary

4.2 The export should be:

- a) That of an Eligible Product
- b) Made:
 - i. to an Eligible Port in the Eligible Country, or
 - ii. through an Eligible Port to a Landlocked Country

4.3 Exporters from Rodrigues Island are exempt from Clause 4.1(a).

5 ELIGIBLE BENEFICIARIES

5.1 Eligible Beneficiaries mean exporters of Eligible products and:

(a) First time exporters

- i. First time exporters are exporters who are exporting Eligible Products for the first time and who have a Total Turnover of less than Rs20 million.
- ii. Companies forming part of a Group, the eligibility criteria will be determined by consideration of the annual Total Turnover of the Group which should not exceed Rs20 million.

(b) Other Eligible Exporters

- i. Other Eligible Exporters are Exporters of Eligible Products who have an annual Export Turnover of less than Rs 500 million.
- ii. Companies forming part of a Group, the eligibility criteria will be determined by consideration of the annual Export Turnover of the Group which should not exceed Rs 500 million.

- (c) Include trading entities i.e., those entities that buy the Eligible Products for the purpose of exporting them; but
- (d) Do not include freight forwarding companies and entities involved solely in the shipment of the Eligible Product.

5.2 The export should be :

- (i) On CIF (Cost Insurance and Freight)/CFR (Cost and Freight) value; and
- (ii) Under the relevant Certificate of Origin or
- (iii) Based on value addition of more than 20%

5.3 Rodriguan Companies, Associations, Cooperatives, and entrepreneurs registered with the Corporate and Business Registration Department (CBRD) shall also be eligible beneficiaries provided that they meet the criteria above.

6 ELIGIBLE PRODUCTS

6.1 Subject to clauses 6.2 and 6.3 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 as long as there is a value addition of more than 20% of the ex-works (excluding profit) of the finished goods.

6.2 Products falling under clause 6.1 (b) above which have undergone 'minimal processes' would not qualify as an Eligible Product.

6.3 Minimal Processes referred to in clause 6.2 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 the 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.

7 ELIGIBLE COUNTRIES AND PORTS

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

8 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 Port as set out in **Annex 1**.

9 THE APPLICATION PROCESS

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

- (a) holds an Export Development Certificate or a Freeport Certificate, and
- (b) enrolls for the Scheme.

No claim prior to that date shall be entertained save if he was previously registered with the EDB under the Freight Rebate Scheme.

9.2 *Export Development Certificate

(a) The procedure for obtaining an Export Development Certificate is set out in the Export Development Certificate Guidelines issued by the EDB. Freeport Operators need not apply for an Export Development Certificate but should submit the Freeport Certificate.

Click here for the online application and to read the Guidelines business-support-portal.edbmauritius.org/export-development-certificate/

9.3 Enrolment 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.

9.4 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.

9.5 Exporters from Rodrigues Island are exempt from Clause 9.1(a).

10. THE CLAIM PROCESS

10.1 The Applicant must submit the prescribed Claim Form together with a copy of the following supporting documents:

- (a) Bill of Lading
- (b) Commercial Invoice
- (c) MRA Custom Declaration Form (Bill of Entry)
- (d) Certified true copy of Invoice (Costs breakdown) from Freight Forwarding Agent
- (e) Receipt of Payment from Freight Forwarding Agent
- (f) Certificate of Origin (EUR1, IOC, COMESA, SADC, MCCI)
- (g) Written statement on the process of manufacture and % of value addition certified by a registered accountant (for those goods falling under clause 6.1(b)).
- (h) Written statement from the Exporter on the source of goods exported and relevant supporting documentary evidence. This applies to non-manufacturing exporters.
- (i) A certified Statement for Declaration of Export Turnover from the Finance Manager/Group Finance Manager as per **Annex 4**.

Click here to download the template for the Certified Statement for Declaration of Export Turnover.

10.2 The above documents should be submitted to the **Economic Development Board (EDB) Mauritius** electronically on reshma.napaul@edbmauritius.org and copy to diana@edbmauritius.org

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

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

10.5 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. SHIPPING TIME

- 1) 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 set out in Annex 3.
- 2) 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 of June 2025 in the wake of COVID-19.

12. FALSE AND 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 Countries and Ports

1. Angola-3 Ports [Lobito, Luanda, Soyo]
2. Cameroon-1 Port [Douala]
3. Comoros Island-3 Ports [Moroni, Port of Mutsamudu, Fomboni]
4. Congo (Brazzaville)-1 Port [Pointe Noire]
5. Djibouti- 1 Port [Port of Djibouti]
6. Egypt-3 Ports [Alexandria, Damietta, Port Said]
7. Gabon-2 Ports [Libreville, Port Gentil]
8. Ghana – 1 Port [Tema]
9. Ivory Coast (Cote D'Ivoire) - 1 Port [Abidjan]
10. Kenya-1 Port [Mombasa]
11. Madagascar – 3 Ports [Mahajanga, Fort Dauphin, Tulear]
12. Mayotte – 2 Ports [Longoni, Dzaoudzi]
13. Morocco – 3 Ports [Agadir, Casablanca, Ceuta]
14. Mozambique-3 Ports [Beira, Maputo, Nacala]
15. Nigeria – 5 Ports [Calabar, Lagos-Apapa, Port Harcourt, Warri, Onne Seaport]
16. Reunion - 4 Ports [Pointe des Galets (Le Port), Port Est, Port of Saint Denis, Port of Saint Pierre]
17. Senegal-1 Port [Dakar]
18. Seychelles - 1 Port [Port Victoria]
19. South Africa – 4 Ports [Cape Town, Durban, Port Elizabeth, Port Ngqura (Coega)] – Applicable to SMEs only with Turnover not exceeding MUR 100 million.
20. Tanzania –4 Ports [Dar Es Salaam, Mtwara, Tanga, Zanzibar]

Note - Mauritius is an eligible market for exports from Rodrigues

ANNEX 2

Eligible Landlocked Countries

The Landlocked Countries below are eligible under the Freight Rebate Scheme from port-to-port freight only.

1. Botswana
2. Burkina Faso
3. Burundi
4. Lesotho
5. Malawi
6. Mali
7. Niger
8. Rwanda
9. Swaziland
10. Uganda
11. Zambia
12. Zimbabwe

Note: Export to an Eligible Landlocked Country via any of the 4 eligible ports of discharge in South Africa (Cape Town, Durban, Coega, Port Elizabeth) will be considered for refund under the Scheme.

ANNEX 3

Maximum Shipping Time

S/N	Country	Port of Loading	Port of Discharge (Eligible Ports)	Maximum Shipping Time (Days)
1	Angola	Port Louis	Lobito	70
	Angola	Port Louis	Luanda	70
	Angola	Port Louis	Soyo	70
2	Cameroon	Port Louis	Douala	60
3	Comoros	Port Louis	Moroni	80
	Comoros	Port Louis	Mutsamudu	70
	Comoros	Port Louis	Fomboni*	N/A
4	Congo (Brazzaville)	Port Louis	Pointe Noire	50
5	Djibouti	Port Louis	Port of Djibouti	30
6	Egypt	Port Louis	Alexandria	90
	Egypt	Port Louis	Damietta	40
	Egypt	Port Louis	Port Said East	40
7	Gabon	Port Louis	Libreville	65
	Gabon	Port Louis	Port Gentil	65
8	Ghana	Port Louis	Tema	50
9	Ivory Coast (Cote d'Ivoire)	Port Louis	Abidjan	60
10	Kenya	Port Louis	Mombasa	53
11	Madagascar	Port Louis	Mahajanga (Majunga)	30
	Madagascar	Port Louis	Fort Dauphin (Port of Tolagnaro)*	N/A
	Madagascar	Port Louis	Tulear (Toliara)	25
	Madagascar	Port Louis	Port of Toamasina (Tamatave)	5
12	Mayotte	Port Louis	Longoni	25
	Mayotte	Port Louis	Dzaoudzi*	N/A
13	Morocco	Port Louis	Casablanca	50
	Morocco	Port Louis	Agadir	75
	Morocco	Port Louis	Ceuta	35
14	Mozambique	Port Louis	Beira	40
	Mozambique	Port Louis	Nacala	40

	Mozambique	Port Louis	Maputo	30
15	Nigeria	Port Louis	Lagos-Apapa	44
	Nigeria	Port Louis	Port Harcourt*	N/A
	Nigeria	Port Louis	Calabar*	N/A
	Nigeria	Port Louis	Onne Seaport	55
	Nigeria	Port Louis	Warri*	N/A
16	Reunion	Port Louis	Pointe des Galets	6
	Reunion	Port Louis	Port Est	6
	Reunion	Port Louis	Port of Saint-Denis	6
	Reunion	Port Louis	Port of Saint-Pierre	6
17	Senegal	Port Louis	Dakar	45
18	Seychelles	Port Louis	Port Victoria	30
19	South Africa	Port Louis	Port of Durban	15
	South Africa	Port Louis	Port of Cape Town	27
	South Africa	Port Louis	Port Ngqura (Coega)	20
	South Africa	Port Louis	Port Elizabeth	25
20	Tanzania	Port Louis	Dar es Salaam	50
	Tanzania	Port Louis	Zanzibar	50
	Tanzania	Port Louis	Mtwara	50
	Tanzania	Port Louis	Tanga	50

N/A-SCHEDULE NOT AVAILABLE

ANNEX 4

Letterhead of Company

Statement for Declaration of Export Turnover

Company Name:

Name of Group:

First Time Exporter: Yes No

MRA Exporter Code:

Financial Year ended:

	Name of Companies/Subsidiaries	Annual Total Turnover as per Income Tax Return MUR	Annual Export Turnover as per Income Tax Return MUR	Annual Domestic Turnover as per Income Tax Return MUR
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
	Total			

Certified by Finance Manager/ Group Finance Manager:

Name of Finance Manager/ Group Finance Manager:

Date:

Seal of Company:

We reserve the right to request a copy of the Income Tax Return and the latest Audited Financial Statement/Audited Group Financial Statement.



ECONOMIC DEVELOPMENT BOARD

Ground Floor, 7 Exchange Square, Wall Street, Ebene, 72201,
Republic of Mauritius
Tel: +230 203 3800
<http://www.edbmauritius.org/>
