



FREIGHT REBATE SCHEME

Import of Aquaculture Feeds

GUIDELINES

Effective from 1 July 2026 to 30 June 2027

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 these guidelines. 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 Mauritius Budget 2026–2027 introduces a new measure to support the aquaculture sector by reducing the cost of imported feed.

The Freight Rebate Scheme for Import of Aquaculture Feeds (the “Scheme”) is funded by the Ministry of Finance and shall be administered 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 Scheme for import of Aquaculture Feeds. The Scheme may be terminated or amended, at any time, without prior notice. The EDB or Government of Mauritius shall not bear any liability where this has been so terminated or amended.

2. OBJECTIVE

The Scheme aims to:

- reduce the cost of importing aquaculture feeds;
- reduce the cost of production;
- enhance the export competitiveness of the Mauritius aquaculture products;
- encourage sustainable fish production; and
- promote food security and social inclusion.

3. THE REBATE

3.1 The Scheme shall be effective from 1 July 2026 until 30 June 2027, unless otherwise extended or amended by Government.

3.2 Eligible aquaculture operators importing approved aquaculture feeds shall benefit from a rebate subject to the terms and conditions of the Guidelines as follows:

- a) 30% of the Ocean Freight Cost per 20-foot container, up to a maximum of USD 200
- b) 30% of the Ocean Freight Cost per 40-foot container, up to a maximum of USD 400
- c) 30% of Ocean Freight Cost for less than Container Load (LCL/Groupage) calculated on a pro-rated basis, subject to the following maximum rebate:
 - (i) for shipments calculated by reference to a 20-foot container, a pro rata share of the maximum rebate of USD 200; and
 - (ii) for shipments calculated by reference to a 40-foot container, a pro rata share of the maximum rebate of USD 400.

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 MUR 2.5 million yearly per Applicant.

3.5 The total rebate payable to companies having the same majority shareholder holding more than 50% of the issued shares and engaged in the same line of business or activity, shall be computed on an aggregate basis. In such cases, the total rebate granted to such companies shall not exceed MUR 2.5 million.

3.6 Applications for rebate shall be processed in the chronological order in which they are received.

4. ELIGIBILITY REQUIREMENTS

Applicants shall:

- a) be incorporated or registered in Mauritius;
- b) be registered with the Division of Veterinary Services ('DVS') of the Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries and engaged in commercial aquaculture activities;
- c) hold appropriate trading licence where applicable;
- d) hold an Import Permit issued by the DVS under the Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries;
- e) directly import eligible aquaculture feeds; and
- f) be the end-user of the aquaculture feed imported and utilise the feed in its own licensed aquaculture activities in Mauritius.

5. ELIGIBLE BENEFICIARIES

5.1 Eligible Beneficiaries mean enterprises duly licensed or authorized by the competent authority to engage in commercial farming, rearing, growing or production of aquatic organisms as per the approved aquaculture species and:

- a) include -
 - i. Commercial aquaculture operators;
 - ii. Fish farming enterprises engaged in rearing, growing or production activities

- b) do not include trading companies, importer, trader, wholesaler or reseller and entities involved solely in the import of aquaculture feed for domestic resale.

5.2 The import of eligible aquaculture feeds should be on CIF (Cost Insurance and Freight)/CFR (Cost and Freight) value.

6. ELIGIBLE PRODUCTS

Eligible aquaculture feeds classified under Heading 2309 of the Customs HS code include:

- fish feed;
- shrimp feed;
- prawn feed;
- specialised aquaculture feed formulations; and
- other aquaculture feeds as approved by the competent authority.

The EDB may reject claims where the imported product is not clearly identifiable as aquaculture feed.

7. THE ENROLMENT PROCESS

7.1 An Applicant may apply for a rebate only as from his enrolment for the Scheme and no claim prior to that date shall be entertained.

- 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 following supporting documents:
 - Certificate of Incorporation (where applicable)
 - Business Registration Card
 - Trade Licence/s or Permits relating to the aquaculture activities
 - Import Permit
 - VAT Certificate (If any)
- 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.

8. THE CLAIM PROCESS

8.1 The Applicant must submit the prescribed [Claim Form](#) available 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 Shipping Line/Freight Forwarding Agent
- e) Receipt of Payment from Shipping Line/ Freight Forwarding Agent
- f) Any other documents as may be required by the EDB.
- g) Packing List

8.2 The above documents should be submitted to the **Economic Development Board (EDB) Mauritius** electronically on archana@edbmauritius.org.

8.3 All Claims must be submitted within six months from the date of the customs declaration.

8.4 The EDB shall examine the claims and reserves the right to:

- a) request for such additional documents as may be required;
- b) conduct site visits;
- c) verify imported quantities; and
- d) reject incomplete or fraudulent claims.

Claims shall be processed on a first-come, first-served basis, subject to the complete submission of information or documentation, eligibility, verification by the EDB and availability of funds under the Scheme.

9. FALSE AND MISLEADING DECLARATION

9.1 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 and to imprisonment for a term not exceeding 5 years.

9.2 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:

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