



Guidelines for Freeport Operator

Amended August 2025

1. PURPOSE

The purpose of these guidelines is to provide guidance to promoters who wish to operate as Freeport Operator.

2. FREEPORT ACTIVITIES

The Freeport activities of Freeport Operator as per the provisions of item 3 of the Second Schedule of the Freeport Act are as follows:

- a) Warehousing and storage;
- b) Breaking bulk;
- c) Sorting, grading, cleaning and mixing;
- d) Labelling, packing, repacking and repackaging;
- e) Light assembly;
- f) Minor processing;
- g) Ship building, repairs and maintenance of ships and aircrafts;
- h) Storage, maintenance and repairs of empty containers;
- i) Quality control and inspection;
- j) Export and re-export-oriented airport and seaport-based activities;
- k) Vault for keeping gold, silver, platinum, precious and semi-precious stones, precious metals, pearls, works of art and collectors' pieces and antiques;
- l) Security, courier, assaying or exhibition area, as the case may be, used wholly and exclusively for Vault;
- m) Minting of precious metals;
- n) Refining of precious metals;
- o) Fulfillment Centre provided that it does not include any
 - manufacturing activity; or
 - international buying and selling of tradable commodities, in its own name, whereby the shipment of such commodities is made directly by the shipper in the original exporting country to the final importer in the importing country, without the commodities being physically landed in Mauritius.
- p) Auction for paintings, sculpture, photography, antiques, coins, stamps, wine, gold bars, jewellery, manuscript and any other vintage item having a historical, cultural or artistic value.

3. INCENTIVES

The Freeport legislation provides a liberal and comprehensive package of incentives for companies looking for a cost-effective logistics platform as outlined below:

- Duty-free and VAT free for goods and equipment imported into Freeport zones
- Preferential market access
- 3% corporate tax on profits derived from export of goods
- 100% foreign ownership
- Free repatriation of profits
- Reduced port handling charges
- Access to offshore banking facilities
- 8-year income tax holiday to Freeport Operator making an investment of at least MUR 50 million. (Provided it started its operations on or after 1 July 2022 and satisfies such conditions relating to the substance requirements as may be prescribed)
- Schemes extended up to June 2026 as prescribed in Guidelines for Freight Rebate Scheme, Trade Promotion and Marketing and Export Credit Guarantee.

4. APPLICATION PROCESS

I. Submitting an application

An application for a Freeport Certificate must be submitted to the Economic Development Board through the online Freeport Licensing System (FLS), <http://fls.edbmauritius.org>.

- (a) Applicant should first register on the system for a username and password.
- (b) He should then fill in the application form and upload all supporting documents as defined below. All documents must be submitted via the FLS.

II. Documents to be uploaded

- a) The applicant should submit an electronic version of the following documents listed below at the time of his application on the online FLS.
 - Certificate of Incorporation
 - Business Registration Card
 - Business Plan (including proposed business, investment figures, employment creation, etc)
 - EIA License (if applicable)
 - Letter of reservation from Third Party Freeport Developer
 - Registration for import/export of rough diamond (from Ministry of Commerce and Consumer Protection)
 - Extract of Files from Registrar of Companies
 - Passport Copy of Shareholders

III. The process

- (a) The applicant will receive an acknowledgement email at the time of submission of the application. The email will also include a reference number of the applicant's file.
- (b) The Economic Development Board will verify the application. In case of missing/incomplete information, the EDB will revert for additional information and clarifications.
- (c) A due diligence exercise will be conducted by the relevant institutions.
- (d) A Technical Committee comprising of Economic Development Board, Mauritius Revenue Authority (Customs and Medium and Small Taxpayers Department), Assay office and any other relevant authorities as may be required after which the Economic Development Board Freeport Dept will recommend issuing the Freeport Certificate.
- (e) The applicant will be notified through the EDB online Freeport Licensing System whether the application has been approved or rejected.

5. GENERAL TERMS AND CONDITIONS

- a) The Freeport Certificate shall be valid for a period of 12 months as from the date of approval.
- b) The Freeport Certificate will be issued by the Economic Development Board. The annual fee of MUR 20,000 must be paid by Freeport Operators to the Economic Development Board at the time of issue of the Freeport Certificate, as per the Third Schedule of the Freeport Act.
- c) Applicants are required to settle payment through company cheque drawn to the order of Economic Development Board.
- d) It is the sole responsibility of the Freeport Operator to renew their Freeport Certificate.
- e) A penalty fee of MUR 10,000 is applicable after the due date of the Freeport Certificate for Freeport Operator.
- f) In case an operator moves from one Freeport zone to another, other than mentioned in the application form, the applicant should notify Economic Development Board immediately.
- g) Any change in company's name and shareholding structure or both should be communicated immediately to the Economic Development Board.

Contact Us

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Mauritius Revenue Authority- Customs (Port)

Custom House, Mer Rouge, Port Louis- Mauritius

Tel: +230 202 0500/ 01

Fax: +230 216 9567

Email: customs@mra.mu

www.mra.mu

Mauritius Revenue Authority- Customs (Airport Cargo Operations Section)

Integrated Customs Clearance Centre

Le Chaland, Plaine Magnien- Mauritius

Tel:6379700

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www.mra.mu

Mauritius Revenue Authority- Taxation

Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets,

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Email: Taxpayerservices@mra.mu

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Disclaimer

This guideline 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.

Compliance with these guidelines and the provision of precise and comprehensive documentation are pivotal for legally sound import and export processes. Businesses are strongly encouraged to collaborate closely with relevant competent authorities to ensure seamless operations and strict adherence to regulations.