



Guidelines for Third-Party Freeport Developer

Amended August 2025

1. PURPOSE

The purpose of these guidelines is to provide guidance to promoters who wish to operate as Third-Party Freeport Developers.

2. FREEPORT ACTIVITIES

The Freeport activities of Third-Party Freeport Developer as per the provision of item 2 of the Second Schedule of the Freeport Act are as follows:

- Build, develop and manage infrastructural facilities, warehouses, cold storage, offices, exhibition centres, processing units and open storage, for rental to a freeport developer or freeport operator to carry out logistics services, marketing activities and holding of exhibitions, trade fairs and other events and the activities referred to in item 3.

Note: For the purposes of item 2, "infrastructural facilities" means works relating to roads and the supply of water, electricity, water drains and facilities for sewerage disposal and any other related facilities

3. APPLICATION PROCESS

- a) A letter of intent, along with the required documents, must be submitted to the Economic Development Board via email.
- b) A Technical Committee comprising of Economic Development Board, Mauritius Revenue Authority (Customs and Medium and Small Taxpayers Department) and any other relevant public sector agencies (if deemed necessary by the TC) will assess the application.
- c) The EDB, MRA (Customs) and MRA (MSTD) will conduct a site visit on the area earmarked by the promoter for development of new Freeport infrastructure.
- d) The EDB will submit a letter of approval to the promoter subject to conditions (for submission of all required documents), prior to declaration of new freeport zone.
- e) Pursuant to the provision of section 4 to the Freeport Act, the EDB will recommend the Ministry of Finance, Economic Planning and Development, by regulations to amend the First Schedule of the said Act to add a new area with freeport status.
- f) Once the new freeport zone is declared, the promoter shall apply for a Freeport Certificate through the EDB Freeport Licensing System <https://fls.edbmauritius.org/>.

NB: As per section 4 of the Freeport Act, the same process will be applied to remove the freeport status of a freeport zone.

4. DOCUMENTS REQUIRED

The applicant should submit the following documents through the Freeport Licensing System:

- i. A detailed Business Plan (details of the promoters, proposed business, cost of project and financing, employment creation, forecast turnover and any other information to support the proposed project)
- ii. A copy of the Certificate of Incorporation of the company and Business Registration Card
- iii. Location and site plan (final site boundaries, extent and coordinates as well as a survey report describing the final plot boundaries, extent and coordinates)
- iv. Architectural drawings
- v. Lease Agreement or Title Deed
- vi. Excision Permit (if applicable)
- vii. MPA authorisation (if applicable in Port area)
- viii. AML authorisation (if applicable in Airport area)
- ix. Parcel Identification Number (PIN) from Ministry of Housing and Land Use Planning

5. OBLIGATIONS OF HOLDERS OF FREEPORT CERTIFICATES

It is the responsibility of the company to obtain the relevant licences, authorisations, and permissions from the concerned authorities prior to the start of operations and ensure strict adherence to the Planning Policy Guidance.

Examples include:

- MRA Customs' authorisation for specification of perimeter fence;
- Approval by the Director of Customs of the zone's security and control procedures through Online Tracking system (OTS) for the entry and exit of consignment destined for Freeport operations;
- Warehouse Management Information System (WMIS);
- EIA License (if applicable);
- Building and Land Use Permit;
- DCCB Permit for storage of dangerous cargo (if applicable);
- Health Certificate (Sanitary Clearance from Ministry of Health and Wellness).

6. 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 annual fee of MUR 200,000 representing, cost of new Freeport Certificate or renewal of Freeport Certificate must be paid to Economic Development Board by Third Party Freeport Developer, 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 Third Party Freeport Developer to renew their Freeport Certificate.
- e) A penalty fee of MUR 100,000 is applicable after the due date of the Freeport Certificate for Third Party Freeport Developer.
- f) Any change in company's name and shareholding structure or both should be communicated immediately to the Economic Development Board.

7. TAX RELATED TO GOODS AND SERVICES IN FREEPORT ZONE

- (a) The Third-Party Freeport Developer will be subject to normal tax rate on its activities according to Income Tax and VAT Act.
- (b) Any machinery, equipment, instrument, apparatus and materials imported into a freeport zone for exclusive use of freeport activities / construction shall be entered free of duty, excise duty and VAT.

8. STORAGE PERMIT

Pursuant to section 7(3)(a)(i) of the Freeport Act, a Third-Party Freeport Developer may seek authorisation from EDB to provide storage facilities to a company outside the Freeport (Local enterprise) under a storage permit.

8.1 Application Process

An application for storage permit must be submitted to the Economic Development Board through the Freeport Licensing System (FLS), <http://fls.edbmauritius.org/> along with the following document:

- (a) Trade Fee Receipt or Business Registration Card of the local company issued by the Corporate and Business Registration Department if the activity is exempted from payment of trade fees.
- (b) The Economic Development Board will assess the application and a notification will be sent to the applicant once it is approved.
- (c) The applicant will be requested to pay a fee of MUR 3,000 prior to the issuance of a letter of authorization.

Contact Us

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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.