

# THE FREEPORT ACT 2004

Act 43/2004

Proclaimed by [\[Proclamation No. 46 of 2004\]](#) w.e.f 1<sup>st</sup> January 2005

---

## ARRANGEMENT OF SECTIONS

Section

### **PART I - PRELIMINARY**

1. [Short title](#)
2. [Interpretation](#)
3. [Application of Act](#)

### **PART II - FREEPORT ZONES AND FREEPORT ACTIVITIES**

4. [Delimitation of freeport zones](#)
5. [Enclosure of freeport zones](#)
6. [Administration of land in freeport zones](#)
7. [Freeport activities](#)

### **PART III-ISSUE OF FREEPORT CERTIFICATE**

8. [No freeport activity without a freeport certificate](#)
9. [Application for freeport certificate](#)
10. [Issue of freeport certificate](#)

### **PART IV – PAYMENT OF FEES**

11. [Payment of fees](#)
12. [Suspension or revocation of freeport licence](#)
13. [Cessation or transfer of business](#)

### **PART V - CONTROL OF FREEPORT ZONES**

14. [Obligations of freeport developers](#)
15. [Control of freeport zones](#)
16. [Goods entering a freeport zone](#)
17. [Goods leaving a freeport zone](#)
18. [Revaluation of goods](#)
19. [Entry for goods](#)
20. [Record](#)
21. [Inspection of records and goods](#)

### **PART VI - MISCELLANEOUS**

22. [Offences](#)
23. [Jurisdiction](#)
24. [Regulations](#)

25. [Consequential amendments](#)
26. [Transitional provisions](#)
27. [Repeal and savings](#)
28. [Commencement](#)

## AN ACT

**To provide for a new legal framework to integrate the Mauritius Freeport Authority within the Board of Investment and for matters incidental thereto and connected therewith**

ENACTED by the Parliament of Mauritius, as follows -

### PART I - PRELIMINARY

#### 1. Short title

This Act may be cited as the **Freeport Act 2004**.

#### 2. Interpretation

In this Act -

"assets" includes movable and immovable property;

"Authority" means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;  
**Added by [\[Act No. 15 of 2006\]](#)**

"Board" means the Board of Investment established under the Investment Promotion Act;

"Board of Investment" means the Board of Investment established under the Investment Promotion Act;

"bonded warehouse" has the same meaning as in the Customs Act;

"certificate" means a freeport certificate;

"company" means a company incorporated or registered under the Companies Act 2001;

"Comptroller" - **Deleted by [\[Act No. 15 of 2006\]](#)**

"Director-General" means the Director-General of the Authority;  
**Added by [\[Act No. 15 of 2006\]](#)**

"cooperative society" means a registered cooperative society under the Cooperative Societies Act;

"Customs" has the same meaning as in the Customs Act;

"customs laws" has the same meaning as in the Customs Act;

"Director-General" means the Director-General of the Authority;

**Added by [\[Act No. 15 of 2006\]](#)**

"duty" has the same meaning as in the Customs Act;

"excise duty" has the same meaning as in the Excise Act;

"export" has the same meaning as in the Customs Act;

"export enterprise" **Repealed by [\[Act No. 14 of 2009\]](#)**

"fee" means the fee referred to in section 11;

"freeport activities" means the activities specified in the Second Schedule;

"freeport certificate" means a certificate issued under section 10;

"freeport developer" means a private freeport developer or a third party freeport developer, as the case may be;

"freeport licence" **Repealed by [\[Act No. 14 of 2009\]](#)**

"freeport operator" means a person duly issued with a certificate under this Act to carry out one or more of the freeport activities specified in item 3 of the Second Schedule;

"freeport zone" has the meaning assigned to it by section 4;

"import" has the same meaning as in the Customs Act;

"infrastructure works", in relation to land to be developed in the freeport zones, means the construction of access roads and roadside drains, security posts and fencing and the provision of water supply, sewerage system, electricity and telecommunication facilities and fire fighting system;

"licence" means a licence issued under section 11;

"licensed auditor" has the same meaning as in the Financial Reporting Act;

"licensee" **Repealed by [\[Act No. 14 of 2009\]](#)**

"Managing Director" means the Managing Director of the Board of Investment;

"Mauritius Ports Authority" means the Mauritius Ports Authority established under the Ports Act;

"Minister" means the Minister to whom responsibility for the subject of finance is assigned;

"private freeport developer" means a person duly issued with a certificate under this Act to carry out the freeport activities specified in item 1 of the Second Schedule;

"third party freeport developer" means a person duly issued with a certificate under this Act to carry out the freeport activities specified in item 2 of the Second Schedule;

"value added tax" means the value added tax chargeable under the Value Added Tax Act.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2012\]](#)

### **3. Application of Act**

- (1) Nothing contained in this Act shall in any way affect the customs laws and the Ports Act.
- (2) The Excise Act shall not apply to any goods manufactured or produced in a freeport zone unless such goods are entered for consumption in Mauritius.
- (3) The Landlord and Tenant Act and the Non-Citizens (Property Restriction) Act shall not apply to any lease under this Act.
- (4) The Trades and Industries Classification Act relating to classified trade shall not apply to a licensee under this Act.
- (5) The provisions of the Local Government Act relating to rates, levies and licences shall not apply to a holder of a certificate under this Act.

Amended by [\[Act No. 14 of 2009\]](#)

## **PART II - FREEPORT ZONES AND FREEPORT ACTIYITIES**

### **4. Delimitation of freeport zones**

- (1) The areas of land specified in the First Schedule shall be the freeport zones.
- (2) The Minister may, on the recommendation of the Board of Investment, by regulations, amend the First Schedule to provide for any area or part of any area, to be, or to be removed from, a freeport zone.

### **5. Enclosure of freeport zones**

The Freeport Developer shall take such measures as may be necessary -

- (a) to ensure that the freeport zone allocated to him is properly enclosed and the enclosure is properly maintained and guarded; and
- (b) to determine the appropriate entry and exit points in a freeport zone,

to the satisfaction of the Director-General.

## 6. Administration of land in freeport zones

Where a freeport developer fails to comply with its obligations under the lease agreement for the development of a freeport zone, the lessor, in consultation with the Board of Investment, may, notwithstanding the agreement, take back the whole or part of the land which has remained undeveloped.

## 7. Freeport activities

- (1) Subject to the other provisions of this section, the activities specified in the Second Schedule shall be the freeport activities authorised to be operated in the freeport zones.
- (2) Subject to subsection (3), no activity shall be carried out in a freeport zone unless it is carried out -
  - (a) for the re-export and export of goods;
  - (b) for the development of the freeport zone;
  - (c) for the provision of goods and services by freeport operators wholly and exclusively to freeport developers and other freeport operators.
- (3) (a) The Board of Investment may, in consultation with the Director-General, and subject to such terms and conditions as it may impose -
  - (i) authorise a third party freeport developer to provide warehousing facilities in a freeport zone -
    - (A) to an enterprise for the storage of goods free of duty, excise duty and taxes; or
    - (B) to any other enterprise outside the freeport zones for the storage of goods;
  - (ii) authorise an enterprise to carry out an activity in a freeport zone for the provision of support services to a holder of a certificate or to any person within or entering the freeport zones;
  - (iii) authorise a private freeport developer or freeport operator to provide goods and services to a person outside the freeport zone; or
  - (iv) authorise a third party freeport developer to rent space within a freeport zone to an enterprise for such period as may be determined by the Board for the purpose of holding local exhibitions, trade fairs and other events.
- (b) No enterprise referred to in paragraph (a) shall be regarded as carrying out an authorised activity and requiring a certificate under this Act.
- (ba) Where a third party freeport developer provides warehousing facilities to an enterprise pursuant to paragraph (a)(i), it shall –

- (i) before providing such facilities, ascertain that the person has all the necessary licences, permits or authorisations from the competent authorities; and
- (ii) forward a copy of the letter stating that it is providing such facilities, to the Director-General and to the Board of Investment.

(bb) Where warehousing facilities are provided to an enterprise under paragraph (ba) –

- (i) the place where the warehousing facilities are provided shall be deemed to be a bonded warehouse; and
    - (ii) the enterprise to which warehousing facilities have been provided shall comply with the requirements applicable to a bonded warehouse.
  - (bc) Where goods in a place deemed to be a bonded warehouse under paragraph (bb)(i) are sold or transferred to any operator in the freeport zone, those goods shall be removed from that bonded warehouse and shall not enter into any other bonded warehouse, whether in or outside the freeport zone.
  - (c) For the purposes of paragraph (a)(ii), "support services" shall mean services in respect of banking, postal, catering, cafeteria or such other services as may be approved by the Board.
- (4) Subject to subsection (5), the Director-General may authorise a private freeport developer or a freeport operator to remove goods from a freeport zone to any other place in Mauritius on completion of customs formalities.
- (5) (a) Where goods are removed pursuant to subsection (4) for consumption in Mauritius or services are provided outside the freeport zone, the goods or services shall be subject to -
- (i) in the case of a foreign company registered under the Companies Act 2001, such quota as may be determined by the Board of Investment provided that the quota in respect of any period of 12 months shall not, after a period of 3 years from the date the company starts its operations exceed 50 per cent of the annual turnover of the goods to be re-exported or exported or 50 per cent of the annual turnover of services provided by the foreign company during that period of 12 months;
  - (ia) in the case of an enterprise referred to in Category F of item 3 of the Second Schedule, to the percentage specified in that Schedule;
  - (ii) in any other case, such quota as may be determined by the Board of Investment provided that the quota in respect of any period of 12 months shall not exceed 50 per cent of the annual turnover of the goods to be re-exported or exported or 50 per cent of the annual turnover of services provided by a private freeport developer or freeport operator during that period.
- (b) For the purposes of -
- (i) paragraph (a) (i), the first period of 12 months shall commence on the day immediately after the period of 3 years referred to in that paragraph;
  - (ii) paragraph (a) (ii), the first period of 12 months shall commence on the day the licensee first re-exports or exports the goods.

- (6) For the purposes of subsection (5), the Director-General shall monitor the quota and where the determined quota has been exceeded, it shall, in consultation with the Board of Investment, take such steps as may be necessary including the suspension or revocation of the certificate of the private freeport developer or freeport operator, as the case may be.
- (7) Subsections (4) and (5) shall not apply to a private freeport developer or a freeport operator authorised to carry out any of the freeport activities specified in Category F of item 3 of the Second Schedule.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2012\]](#)

### PART III - ISSUE OF FREEPORT CERTIFICATE

#### 8. No freeport activity without a freeport certificate

- (1) No person shall carry out any freeport activity in a freeport zone unless he is the holder of an appropriate freeport certificate under this Act.
- (2) Repealed by [\[Act No. 14 of 2009\]](#)
- (3) Repealed by [\[Act No. 26 of 2012\]](#)
- (4) Repealed by [\[Act No. 14 of 2009\]](#)

#### 9. Application for freeport certificate

- (1) Subject to the other provisions of this section, every application for a freeport certificate shall be made in accordance with the Investment Promotion Act.
- (2) Where an application has been made pursuant to subsection (1), the provisions of the Investment Promotion Act shall be construed with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them in conformity with this Act.
- (3) No person shall make an application for a freeport certificate unless the person is a company or a cooperative society and is not engaged in any business activity outside the freeport zone.
- (4) An application under subsection (1), shall be made in such manner and in such form as may be approved by the Managing Director and shall specify-
- (a) the full name and address of the applicant;
  - (b) the freeport zone in which the applicant intends to operate;
  - (c) the freeport activities to be carried out by the applicant; and

- (d) such other information or particulars as may be required in the form of application.
- (5) On receipt of an application, the Managing Director-
- (a) may require the applicant to give such further information as may be necessary for the determination of the application; and
  - (b) shall forthwith refer the application to the Board with recommendations, observations and comments.
- (6) The Board may -
- (a) reject an application and notify the applicant of the rejection;
  - (b) refer the application back to the Managing Director for further information; or
  - (c) approve the application on such terms and conditions as it thinks fit.
- (7) Where an application is approved or rejected under subsection (6), the Managing Director shall notify the applicant-
- (a) in the case of an application for a certificate of freeport developer, or freeport operator engaged in manufacturing or processing activities, within 30 days of the effective date of the application; or
  - (b) in any other case, within 15 days of the effective date of the application.
- (8) For the purposes of subsection (7), "effective date" means the date by which all the information, particulars and documents specified in the application form or the further information sought under subsection (5) are submitted.

## **10. Issue of freeport certificate**

- (1) Where an application is approved by the Board of Investment, the Managing Director shall subject to part IV issue an appropriate freeport certificate to the applicant subject to such terms and conditions as may be imposed.
- (2) No freeport certificate shall be transferable except with the approval of the Board of Investment.
- (3) Every freeport certificate under this Act shall be in such form and shall be issued in such manner as may be approved by the Board.
- (4) Every holder of a freeport certificate shall display his Freeport certificate in a conspicuous place at his business premises.

**Amended by [\[Act No. 14 of 2009\]](#)**



## PART IV – PAYMENT OF FEES

### 11. Payment of fees

- (1) Subject to subsection (3), where an application for a Freeport certificate is approved by the Board of Investment, or an authorisation is granted under section 7(3)(a)(i) or (iv), the applicant or the enterprise to which the authorisation is granted shall pay to the Managing Director the appropriate annual fee specified in the Third Schedule.
- (2) The annual fee under subsection (1) shall be paid –
  - (a) at the time of issue of the freeport certificate or the grant of the authorisation under section 7(3)(a)(i), as the case may be; and
  - (b) in respect of every period of 12 months as from the date of issue of the freeport certificate or the grant of the authorisation under section 7(3)(a)(i), as the case may be.
- (3) Where an authorisation is granted under section 7(3)(a)(iv), the fee shall be paid by the third party freeport developer in accordance with item 5 of the Third Schedule.
- (4) Any fee collected under this section shall, as soon as is reasonably practicable, be paid by the Managing Director into the Consolidated Fund.

Amended by [\[Act No. 18 of 2008\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2012\]](#)

### 12. Suspension or revocation of freeport licence

- (1) Where the Managing Director is satisfied that a company or cooperative society, holder of a certificate-
  - (a) has carried out or is carrying out any activity which it has not been authorised to carry out by virtue of its certificate; or
  - (b) has acted or is acting -
    - (i) in contravention of this Act or any regulations made thereunder;
    - (ii) in breach of any conditions of its certificate;
    - (iii) in breach of section 7; or
    - (iv) in such a way as to tarnish the good repute of Mauritius as an attractive base for freeport operations,

the Managing Director may, by written notice, require the company or cooperative society to show cause, within 30 days of the date of service of the notice, why the certificate should not be suspended or revoked, and where the Managing Director is satisfied that, having regard to all the circumstances of the case, it is expedient to do so, he shall, after consultation with the Director-General, suspend or revoke the certificate, as the case may be.

- (2) Where a certificate is suspended or revoked under subsection (1), the company or cooperative society shall cease its freeport activities as from the effective date of the suspension or revocation of the certificate, as the case may be.

Amended by [\[Act No. 14 of 2009\]](#)

### **13. Cessation or transfer of business**

Where a company or cooperative society holding a certificate intends to cease or ceases its freeport activities or transfers its business in the freeport zone, it shall within 15 days of the cessation or transfer, give notice in writing thereof to the Managing Director and Director-General and return its certificate.

Amended by [\[Act No. 14 of 2009\]](#)

## **PART V - CONTROL OF FREEPORT ZONES**

### **14. Obligations of freeport developers**

- (1) Every freeport developer shall, in respect of the freeport zone allocated to him, control and manage -
- (a) the activities being carried out in that zone; and
  - (b) the goods entering or leaving that zone.
- (2) Every freeport developer shall be responsible and accountable to the Director-General in respect of his own freeport activities or the freeport activities carried out by the freeport operators in the freeport zone allocated to him.
- (3) Where, in the exercise of his control and management, a freeport developer finds that a freeport operator is not complying with, or is in breach of, any provisions of this Act or any regulations made thereunder, he shall immediately report the matter in writing to the Director-General and Managing Director.
- (4) Every freeport developer shall, in relation to the freeport zone allocated to him -
- (a) be responsible and accountable to the Director-General in respect of goods entering and leaving that zone;
  - (b) ensure that duty, excise duty and value added tax in respect of goods leaving that zone for consumption in Mauritius are paid; and

(c) be liable to any duty, excise duty and value added tax on goods missing or not properly accounted for.

(5) Every freeport developer shall -

(a) in respect of every period of 12 months, carry out, not later than one month after the end of that period, a physical stocktaking of all goods in his freeport zone;

(aa) submit to the Director-General, not later than one month after the end of the month during which the stocktaking was carried out, a statement of that stock duly certified by an independent licensed auditor; and

(b) at the same time pay to the Director-General any duty, excise duty and value added tax on goods found missing, or not satisfactorily accounted for.

(6) Without prejudice to any action which the Director-General may take under the customs laws, any person who fails to comply with the requirements of this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 3 years.

**Amended by [\[Act No. 14 of 2009\]](#)**

## **15. Control of freeport zones**

(1) (a) Every freeport zone shall be under the overall control and administration of a private freeport developer or third party freeport developer, as the case may be, on such terms and conditions as may be determined by the Director-General, after consultation with the Managing Director.

(b) Every private freeport developer or third party freeport developer shall, in respect of every freeport zone, implement a warehouse management information system in accordance with guidelines issued by the Director-General, after consultation with the Managing Director.

(c) For control purposes, the Director-General or the Managing Director shall have online access to the warehouse management information system with regard to goods entering and leaving the freeport zone and the stock taking of goods in the freeport zone.

(2) The Director-General, or any officer duly authorised in writing by him, may -

(a) issue passes for access to a freeport zone;

(b) deny access in a freeport zone to any unauthorised person; and

(c) at any time stop and search any person or vehicle entering or leaving a freeport zone.

**Amended by [\[Act No. 14 of 2009\]](#)**

## 16. Goods and services entering a freeport zone

(1) Any-

- (a) machinery, equipment, instrument, apparatus and materials imported into a freeport zone for the exclusive use of the freeport activities of a holder of a certificate; and
- (b) goods imported into a freeport zone or removed from a bonded warehouse to a freeport zone and which are destined for export or re- export,

shall be entered free of duty, excise duty and value added tax.

(2) Any goods or services, other than those specified in section 21(2) of, and the First Schedule to, the Value Added Tax Act, which are supplied to a holder of a certificate by a registered person under that Act shall be chargeable to value added tax at zero-rate, provided that the goods and services so supplied are meant wholly and exclusively for the freeport activities of the holder of a certificate whose business premises are located in a freeport zone.

(2A) Notwithstanding subsection (2), where –

- (a) goods and services are supplied by a registered person referred to in subsection (2) to a person for the purpose of holding exhibitions, trade fairs and other events in a freeport zone;
- (b) services are supplied by a person for the purpose of holding exhibitions, trade fairs and other events in a freeport zone to any person; or
- (c) an authorisation has been granted under section 7(3)(a) to a registered person referred to in subsection (2),

the goods and services shall be subject to value added tax at the rate specified in the Fourth Schedule to the Value Added Tax Act.

(3) Where goods and services are supplied in accordance with subsection (2) or (2A), the holder of a freeport certificate or other person, as the case may be, the holder of a certificate shall comply with such procedures as may be laid down by the Director-General.

Amended by [\[Act No. 14 of 2005\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2012\]](#)

## 17. Goods leaving a freeport zone

(1) Unless exported or re-exported, any goods removed from a freeport zone -

- (a) by a holder of a freeport certificate for the purpose of holding exhibitions, trade fairs and other events in a freeport zone shall be entered on payment of duty, excise duty and value added tax; and
- (b) to any other place outside the freeport zone, shall be entered on payment of duty, excise duty and value added tax.

- (2) Notwithstanding subsection (1)(a), where goods are removed for display at exhibitions and are not intended for sale, the goods shall be entered free of duty, excise duty and value added tax.

Amended by [\[Act No. 26 of 2012\]](#)

## 18. Revaluation of goods

- (1) The Director-General may, on application and at the expense of the holder of a certificate, reassess the value of goods which have deteriorated or been lost or destroyed.
- (2) Where the Director-General is satisfied that the owner is not responsible for the deterioration, loss or destruction, duty, excise duty and value added tax shall be reassessed accordingly.

Amended by [\[Act No. 14 of 2009\]](#)

## 19. Entry for goods

- (1) Subject to the other provisions of this section, any goods entering or leaving a freeport zone pursuant to section 16 (1) or 17 shall be entered in the same manner as goods are imported or exported under customs laws and shall, unless otherwise authorised, be made through the TradeNet under the Customs (Use of Computer) Regulations 1997 and any payment of duties and taxes shall be made electronically.
- (2) Notwithstanding regulations 17 and 18 of the Customs (Use of Computer) Regulations 1997, where an electronic declaration is made pursuant to subsection (1), the TradeNet user-
- (a) shall not submit to Customs-
- (i) a hard copy of the electronic declaration in respect of the goods; and
- (ii) the specified documents in respect of those goods; but
- (b) shall keep at his business premises a hard copy of the electronic declaration in a form approved by the Director-General together with the documents referred to in paragraph (a)(ii) and shall make them available for examination on demand by a proper officer of Customs.
- (3) For the purposes of subsection (2), "electronic declaration" and "specified documents" have the same meanings as in the regulations referred to in subsection (1).

## 20. Record

- (1) Every holder of a certificate shall, for the purposes of this Act, keep in relation to his freeport activities a full and true written record, whether electronically or otherwise, in the English or French language of every transaction he makes.

- (2) The Director-General may in writing require a holder of a certificate to keep a record referred to in subsection (1) in such manner as may be specified by the Director-General.
- (3) Every holder of a certificate shall, in respect of any goods entering or leaving his business premises in a freeport zone, keep in chronological order a copy of the entry he makes either electronically or otherwise together with the documents referred to in section 19(2)(b).
- (4) Every record under subsections (1), (2) and (3) and the specified documents referred to in section 19 shall be kept -
- (a) for a period of at least 5 years after the completion of the transaction to which it relates; or
  - (b) until the goods to which they relate are exported or removed for home consumption,
- whichever is the later, and shall be made available on demand by the Director- General or the Managing Director.

**Amended by [\[Act No. 18 of 2008\]](#)**

- (5) Any person who fails to keep or to make available to the Director-General or Managing Director, any record required to be kept under this section and the specified documents referred to in section 19 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 3 years.

**Amended by [\[Act No. 14 of 2009\]](#)**

## **21. Inspection of records and goods**

Every holder of a certificate shall permit the Director-General or Managing Director at all reasonable times to inspect the records and documents required to be kept by him under section 20 or have access to the premises of the holder of a certificate for the purpose of examining any goods.

**Amended by [\[Act No. 14 of 2009\]](#)**

## **PART VI – MISCELLANEOUS**

## **22. Offences**

- (1) Any company or cooperative society, holder of a certificate, which
- (a) has carried out or is carrying out any activity not specified in its freeport certificate;
  - (b) fails to comply with any of the conditions specified in its certificate;
  - (c) fails to furnish any information or produce any document, or furnishes any information or produces any document which is false or misleading in any material particular;

- (d) obstructs the Director-General or any officer of Customs duly authorised by the Director-General, or the Managing Director or any employee of the Board of Investment, in the performance of his functions under this Act or under any regulations made thereunder; or
- (e) otherwise contravenes any provision of this Act or any regulations made thereunder,

shall commit an offence.

- (2) Any person who commits an offence under this Act shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.

**Amended by [\[Act No. 14 of 2009\]](#)**

### **23. Jurisdiction**

(1) Notwithstanding -

- (a) section 114(2) of the Courts Act; and
- (b) section 72 (5) of the District and Intermediate Courts {Criminal Jurisdiction} Act,

a Magistrate shall have jurisdiction to try an offence under this Act or any regulations made under this Act and may impose any penalty provided by this Act.

- (2) The prosecution of an offence under any of the sections of this Act specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

**Added by [\[Act No. 15 of 2006\]](#)**

### **24. Regulations**

(1) The Minister may-

- (a) make such regulations as he thinks fit for the purposes of this Act;
- (b) on the recommendation of the Board of Investment, amend, by regulations, the Schedules.

- (2) Any regulations made under this section may provide for the levying of fees and taking of charges.

**Amended by [\[Act No. 14 of 2009\]](#)**

### **25. Consequential amendments**

(1) The Income Tax Act is amended in section 49 (8), by deleting the words "Freeport Act 2001" and replacing them by the words "Freeport Act 2004";

(2) The Investment Promotion Act is amended

(a) in section 2, by inserting in the appropriate alphabetical order, the following definitions-

"freeport certificate" means a freeport certificate issued under Part III of the Freeport Act 2004;

"freeport zone" has the same meaning as in the Freeport Act 2004;

(b) in section 5, by inserting immediately after paragraph (b), the following paragraph -

(ba) to promote and facilitate freeport trade including transit and entrepôt trade and to position Mauritius as a logistics, marketing and distribution hub in the region;

(c) in section 6-

(i) by inserting immediately after paragraph (c), the following new paragraphs -

(ca) to work out objectives, policies and strategies for the development of freeport zones;

(cb) to manage the allocation of land in the freeport zones, its use, development, operation and related matters;

(cc) in collaboration with the port and airport authorities and other relevant authorities, to promote, coordinate and encourage locally and internationally, the development of the freeport in Mauritius;

(ii) by adding at the end of paragraph (g), the words "and freeport certificates";

(d) in section 7(1)-

(i) by deleting paragraph (b) and replacing it by the following paragraph -

(b) monitor progress of the business activities in respect of which an investment certificate or a freeport certificate has been issued;

(ii) in paragraph (c), by inserting immediately after the words "investment certificate", the words "or freeport certificate";

(e) in the First Schedule, by adding the following enactment -

The Freeport Act 2004

(3) The Value Added Tax Act is amended in section 2, in the definition of "freeport zone", by deleting the words "Freeport Act" and replacing them by the words "Freeport Act 2004".



## 26. Transitional provisions

- (1) The Minister may, in writing, direct that any funds and any interest in the undertaking of the Mauritius Freeport Authority shall, on such date as he may determine, be transferred either to the Board of Investment or to the State without formality and the Board of Investment and the State shall, on that date, acquire a valid title in the interest of the undertaking.
- (2) Every person in the employment of the Mauritius Freeport Authority immediately before the date of the coming into force of this Act shall, as from that date be entitled to be transferred to the Board of Investment on terms and conditions, including accrued pension rights, which are not less favourable than those obtained by him before that date.
- (3) The period of service with the Mauritius Freeport Authority of every person exercising his right to be transferred to the Board of Investment under subsection (2) shall be deemed to be an unbroken period of service with the Board of Investment.
- (4) No person on the staff of the Mauritius Freeport Authority shall, on account of the transfer of the undertaking, be entitled to claim that his contract of service has been terminated in breach of any enactment.
- (5) Any person on the staff of the Mauritius Freeport Authority who fails to accept in writing an offer of transfer to the Board of Investment made to him by the Board of Investment within one month of such offer shall be deemed to have refused such offer, and the person shall be deemed to have retired from the employment with the Mauritius Freeport Authority.
- (6) Any disciplinary inquiry or proceedings, pending or in process against any person on the staff of the Mauritius Freeport Authority may, as from the date of the coming into force of this Act, be taken up, continued and completed by the Board of Investment and any resulting order or decision shall have the same force and effect as if made by the Board of Investment.
- (7) Notwithstanding any other enactment or anything contained in any contract or agreement, any right or obligation existing in favour of or against the Mauritius Freeport Authority before the date of the coming into force of this Act, shall, on the coming into force of this Act, be a right or obligation enforceable in favour of or against the Board of Investment.
- (8) Nothing contained in or authorised by this Act shall-
  - (a) invalidate or discharge the contract or other agreement referred to in subsection (7);
  - (b) release any surety wholly or in part from all or any liability under or in respect of the contract or agreement.
- (9) Where a licensee, an enterprise or a person has been authorised under the repealed Freeport Act 2001 to carry out an activity which, on the coming into operation of this Act, is not an activity in accordance with this Act, the licensee, enterprise or person shall take such measures as may be necessary to comply, within a period not exceeding 12 months of the date of the commencement of this Act, with the provisions of this Act. "

- (10) All proceedings, judicial or otherwise, commenced before and pending immediately before the date of the coming into force of this Act, by or against the Mauritius Freeport Authority shall be deemed to have been commenced, and may be continued, by or against the Board of Investment and any contract entered into by the Government in relation to the functions of the Mauritius Freeport Authority under the Freeport Act 2001 shall have effect as if it had been entered into on the same terms and conditions by the Board of Investment.
- (11) Every record required to be kept under section 31 of the Freeport Act 2001 before the commencement of this Act shall be kept for a period of at least 5 years after the completion of the transaction to which it relates and shall be made available on demand by the Managing Director or the Director-General.
- (11A) Any licence issued and in force prior to the commencement of section 11 shall remain valid after the commencement of that section until its expiry.
- (11B) The authorisation granted under the repealed subsection (2) of section 8 shall lapse on 30 June 2011.
- (12) Notwithstanding any other enactment, the last financial year of the Mauritius Freeport Authority shall be deemed to include the period between the date immediately following the date of the closing of the last annual accounts of the Mauritius Freeport Authority and the coming into force of this Act.
- (13) For the purposes of this section-
- (a) "Mauritius Freeport Authority" means the Mauritius Freeport Authority established under the repealed Freeport Act 2001;
  - (b) "undertaking" means assets, rights, interests and liabilities of the Mauritius Freeport Authority, whether in Mauritius or elsewhere.

Amended by [\[Act No. 14 of 2009\]](#)

## **27. Repeal and savings**

- (1) The following enactments are repealed
- (a) The Freeport Act 2001; and
  - (b) The Freeport Regulations 2001.
- (2) Notwithstanding the repeal of the enactments specified in subsection (1) -
- (a) any licence issued or permit or authorisation granted under the repealed enactments and in force on the date immediately before the coming into operation of this Act shall be deemed to have been issued or granted under this Act and shall remain valid for the period specified in the licence, permit or authorisation, as the case may be;

- (b) any act or thing done under the repealed enactments shall, on the coming into operation of this Act, be deemed to have been done under this Act.

## 28. Commencement

- (1) Subject to subsection (2), this Act shall come into operation on a date to be fixed by Proclamation.
- (2) Different dates may be fixed for the coming into operation of different provisions of the Act.

Proclaimed by [\[Proclamation No. 46 of 2004\]](#)

### FIRST SCHEDULE

(sections 4 and 24)

#### Areas

The zones described hereunder are based on the national grid of Mauritius and the plans describing them may be consulted at the office of the Board of Investment. All coordinates are attached to the National Grid System.

**Zone 1**, a plot of State Land, at Mer Rouge area in the district of Port Louis, of an extent of 2 hectares and 4,716 square metres (2ha4716m<sup>2</sup>), bounded by a line running South East from point (996621.6mE, 1005579.2mN) to point (996771.6mE, 1005476.0mN); thence South West to point (996687.5mE, 1005367.4mN); thence North West to point (996544.0mE, 1005476.4mN) and thence North East to the starting point.

**Zone 5**, a portion of State Land situated in the district of Port Louis place called Mer Rouge of an extent of twenty five hectares nine thousand six hundred and ninety four square metres and seventy seven hundredths of square metre (25ha9694.77m<sup>2</sup>) vested in the Mauritius Ports Authority and bounded as follows:-

On the first side by the surplus of State Land, on five lines measuring respectively :- the first one (access road) on four hundred and thirty metres and four centimetres (430.04m) i.e between coordinates 997067.00mE, 1005802.00mN, and 996688.98mE, 1006007.02mN, the second one on one hundred and forty five metres and seventy five centimetres (145.75m) between coordinates 996688.98mE, 1006007.02mN and 996614.00mE, 1006132.01mN, the third one on twenty four metres and ten centimetres (24.10m) between coordinates 996614.00mE, 1006132.01mN and 996634.56mE, 1006144.59mN, the fourth one on eighty metres (80.00m) i.e between coordinates 996634.56mE, 1006132.01mN and 996702.81mE; 10066186.30mN and the fifth and last one on sixty seven metres and fifty nine centimetres (67.59m) between coordinates 996634.56mE, 1006144.59mN and 996600.63mE, 1006203.12mN,

On the second by State Land, on three lines measuring respectively :- the first one, one hundred and forty eight metres and eleven centimetres (148.11 m) between coordinates 996667.52mE, 1006243.94mN and 996793.95mE, 1006321.10mN, the second one, on two hundred and thirty two metres and seventy two centimetres (232.72m) between coordinates 996793.95mE, 1006321.10mN and 996672.73mE,

1006519.74mN and the third and last one, on forty five metres and ninety seven centimetres (45.97m) between coordinates 996672.73mE, 1006519.74mN and 996699.91mE, 1006556.82mN,

On the third side, by State Land, on two lines measuring respectively :- the first one on three hundred and fifty metres and thirty nine centimetres (350.39m) between coordinates 996699.91mE, 1006556.82mN and 996989.91mE, 1006360.27mN and the second and last one on three hundred and fifty nine metres (359.00m) i.e. between coordinates 996989.91mE, 1006360.27mN and 997287.11mE, 1006158.79mN,

On the fourth and last side, by State Land (road access), on five lines measuring respectively :- the first one, on six metres and ninety three centimetres (6.93m) between coordinates 997287.11mE, 1006158.79mN and 997290.50mE, 1006152.75mN, the second one, on twenty five metres and sixty four centimetres (25.64m), between coordinates 997290.50mE, 1006152.75mN and 997287.22mE, 1006127.32mN, the third one, on two hundred and eighty one metres and forty four centimetres (281.44m), between coordinates 997287.22mE, 1006127.32mN and 997144.25mE, 1005884.90mN, the fourth one, on sixty three metres and twenty eight centimetres (63.28m) between coordinates 997144.25mE, 1005884.90mN and 997124.11mE, 1005824.91mN and the fifth and last one on sixty one metres and fifty three centimetres (61.53m) between coordinates 997124.11mE, 1005824.91mN and 997067.00mE, 1005802.00mN.

Amended by [\[GN No. 31 of 2006\]](#)

**Zone 6**, a plot of State Land, being part of reclaimed land at Mer Rouge area in the district of Port Louis, of an extent of 6 hectares and 600 square metres (6ha600m<sup>2</sup>) and bounded by a line running from point (996561.78mE, 1005809.66mN) in a South Easterly direction to point (9969077.32mE, 1005616.18mN);

From the previous point in a South Westerly direction to point (996827.70mE, 1005473.93mN);

From the previous point in a North Westerly direction to point (996502.90mE, 1005697.28mN) and thence to point (996474.13mE, 1005744.28mN); and thence to point (996477.44mE, 1005758.03mN);

Finally, from previous point in a North Easterly direction to the starting point.

**Zone 7**, a plot of State Land being part of reclaimed land Mer Rouge area in the district of Port Louis, of an extent of eight decimal five hectares (8.5 ha) and bounded by a line running from point in a South Westerly direction to point (996962.48mE, 1005585.29mN);

From the previous point in a North Westerly direction to point (996561.78mE, 1005809.66mN);

Finally, from the previous point in a North Easterly direction to point (996761.45mE, 1005931.88mN) and thence to the starting point.

**Zone 8**, a plot of State Land in the district of Port Louis, of an extent of nine thousand two hundred and sixty-eight square metres (9268m<sup>2</sup>) and bounded by a line running from point (996954.59mE, 1004851.31mN) in a South Easterly direction to point (997010.18mE, 1004814.90mN), thence to point (9997015.32mE, 1004811.56mN);

From the previous point in a South Westerly direction to point (996999.07mE, 1004781.83mN), thence in a Westerly direction to point (996992.48mE, 1004782.50mN), thence in a South Westerly direction to point (996977.59mE, 1004755.25mN);

From the previous point to point (996938.07mE, 1004737.51mN), thence in an Easterly direction to point (996883.47mE, 1004750.69mN), thence to the high water mark of the sea, thence following the sinuosities of the water mark of the sea and thence in a Westerly direction to the starting point.

**Zone 9**, an area of State Land within SSR International Airport, of an extent of one hectare and one hundred and ten square metres (1 ha 0110m<sup>2</sup>) and bounded by a line running from point (1015047.40mE, 974671.30mN) in a South Easterly direction to point(1015063.70mE, 974667.40mN) thence to point (1015086.10mE,974656.50mN) and thence to point (1015106.36mE, 974628.26mN)

From previous point North East to point (1015108.15mE, 974635.70mN), thence in a South Easterly direction to point (1015113.91mE, 974634.50mN), and thence to point (1015122.15mE, 974624.97mN);

From previous point in an Easterly direction to point (91015134.00mE, 974625.30mN), thence South East to point (1015161.10mE, 974575.90mN)and thence South West to point (1015066.90mE,974524.80mN);

From previous point in a North Westerly direction to point (1015061.00mE, 974535.90mN), thence to point (1015049.90mE, 974571.50mN), thence to point (1015041.17mE, 974653.80mN) and thence to point (1015041.17mE, 974653.80mN and thence to point (1015038.40mE, 974656.50mN);

**Zone 11**, three portions of State Land, being part of reclaimed land situate within the Port Harbour Area in the district of Port Louis and under the control of the Mauritius Ports Authority, as follows -

Portion No.1 of an extent of one hectare, three thousand and six hundred and sixteen square metres (1ha 3616m<sup>2</sup>), bounded as follows -

Towards the North-West and the North, partly by a rock revetment and partly by the Coal Terminal, on three lines, the first one between letters A and B measuring ten metres and two centimetres (10.02m), the second between letters B and C measuring one hundred and fifty-three metres and seventy-two centimetres (153.72m) and the third one between letters C and D measuring one hundred and sixty-four metres and thirty-eight centimetres (164.38m).

Towards the East, by the Portion No. 2, on four lines, the first one between letters D and O measuring ninety-three metres and fifty-four centimetres (93.54m), the second between letters O and P measuring forty-seven metres and thirty-two centimetres (47.32m), the third between letters P and Q measuring thirty-two metres and thirty-one centimetres (32.31m) and the fourth one between letters Q and R measuring twenty metres and thirty-two centimetres (20.32m).

Towards the South, partly by the Portion No. 3 and partly by a rock revetment, on two lines, the first one between letters R and N on a developed length measuring one hundred and seventy-eight metres (178m) and the second between letters N and A measuring one hundred and twenty-five metres and forty-four centimetres (125.44m).

Portion No. 2 of an extent of five thousand one hundred and fifty-three square metres (5,153m<sup>2</sup>), bounded as follows-

Towards the North-West and the North partly by the Coal Terminal and partly by the surplus of State Land (Reclaimed Land), on three lines, the first one between letters D and E measuring eight metres and sixty-four centimetres (8.64m), the second between letters E and F measuring seventy-nine metres and eighty-five centimetres (79.85m) and the third one between letters F and G measuring ten metres and ninety-seven centimetres (10.97m).

Towards the East, by the surplus of State Land (Reclaimed Land), on five lines, the first one between letters G and X measuring sixty-one metres and twenty-seven centimetres (61.27m), the second between letters X and Y measuring twenty metres and eighteen centimetres (20.18m), the third between letters Y and H measuring a developed length of forty-four metres and sixty-six centimetres (44.66m), the fourth between letters H and I measuring a developed length of twenty-three metres and ninety-five centimetres (23.95m) and the fifth one between letters I and J measuring a developed length of eighty-one metres and eighty-three centimetres (81.83m).

Towards the South, by the Portion No. 3, on two lines, the first one between letters J and S measuring nineteen metres and seventy-six centimetres (19.76m) and the second between letters S and R measuring eleven metres and forty-five centimetres (11.45m).

Towards the West, by the Portion No. 1, on four lines, the first one between letters R and Q measuring twenty metres and thirty-two centimetres (20.32m), the second between letters Q and P measuring thirty-two metres and thirty-one centimetres (32.31m), the third between letters P and O measuring forty-seven metres and thirty-two centimetres (47.32m), and the fourth one between letters O and D measuring ninety-three metres and fifty-four centimetres (93.54m).

Portion No. 3 of an extent of one hectare, eight thousand five hundred and twenty-seven square metres (1ha 8527m<sup>2</sup>), bounded as follows -

Towards the North, partly by the Portion No. 1 and partly by the Portion No. 2, on three lines, the first one between letters N and R on a developed length measuring one hundred and seventy-eight metres (178m), the second between letters R and S measuring eleven metres and forty-five centimetres (11.45m) and the third one between letters S and J measuring nineteen metres and seventy-six centimetres (19.76m).

Towards the East, by the surplus of State Land (Reclaimed Land), between letters J and K measuring one hundred and twenty-three metres and eighty-six centimetres (123.86m).

Towards the South and the West, partly by the sea and partly by a rock revetment, on three lines, the first one between letters K and L measuring one hundred and four metres and fifty-four centimetres (104.54m), the second between letters L and M measuring one hundred and eighty-one metres and seventy-five centimetres (181.75m) and the fourth one between letters M and N measuring sixty-one metres and sixty-eight centimetres (61.68m).

**Amended by [\[GN No. 179 of 2007\]](#)**

**Zone 12**, a portion of State Land, being part of reclaimed land situated within the Port Louis Harbour area in the district of Port Louis and under the control of Mauritius Ports Authority of an extent of three thousand five hundred and one point ten square metres (3501.10m<sup>2</sup>) and bounded as follows:-

Towards the North by a drain separating the portion of land presently described from a road on a developed length measuring ninety metres eight centimetres (90.08m), i.e between coordinates 996031.49mE, 1005843.12 mN and 996109.85mE, 1005883.53mN.

Towards the East by Fort George Power Station on thirty six metres twenty five centimetres (36.25m), i.e between coordinates 996109.85mE,1005883.53mN and 99127.96mE, 1005852.13mN.

Towards the South by Fort George on three lines, the first measuring one hundred and three metres forty three centimetres (103.43m), i.e. between coordinates 996127.96mE, 1005852.13mN and 996038.18mE, 1005800.77mN; the second one measuring twelve metres forty eight centimetres (12.48m), i.e. between coordinates 996038.18mE, 1005800mN and 996032.09mE, 1005811.66mN and the third one measuring four metres seventy six centimetres (4.76m), i.e. between coordinates 996032.09 mE, 1005811.66mN and 996027.49mE, 1005812.89mN.

Towards the West by surplus of State Land (reclaimed land) on thirty metres forty nine centimetres (30.49m), i.e. between coordinates 996027.49mE, 1005812.89mN and 996031.49mE, 1005843.12mN.

### **Zone 13 – Deleted by [\[GN No. 28 of 2014\]](#)**

**Zone 14**, a plot of land at Tombeau (Calebasses) in the district of Pamplémousses, of a total extent of three hectares seven thousand eight hundred and ninety two and ninety three hundredths square metres (3Ha. 7,892.93m<sup>2</sup>), made up of four contiguous plots of land, viz.:- (a) seven thousand three hundred and forty six and seventy eight hundredths square metres (7,346. 78m<sup>2</sup>); (b) six thousand three hundred and forty and forty two hundredths square metres (6,340.42m<sup>2</sup>); (c) six thousand three hundred and five and thirty one hundredths square metres (6,305.31 m<sup>2</sup>); and (d) one hectare seven thousand nine hundred and forty two hundredths square metres (1 Ha. 7,900.42m<sup>2</sup>), belonging to the Mauritius Freezone Logistics Ltd, for having acquired same from Mrs. Widow Mahmud Sackoor Maudarbocus and Others, as evidenced by a deed drawn up before Mr. Notary Ahmad Ibrahim Gopee, dated the seventeenth day of March two thousand and three (17/03/2003), registered and transcribed in volume 5132 No.30, and bounded as follows - ,

Towards the North, by the axis of a common and party road three metres and sixty six centimetres (3.66m) wide, separating the plot of land presently described from that of three plots of land, viz.:- (i) four arpents thirty seven perches and fifty eight hundredths or eighteen thousand four hundred and sixty nine square metres, belonging jointly to Mr. Govindranath Ajeetjee Jhummon, for the bare ownership and Mrs. Widow Lackhun Jhummon, for usufruct, as per title deed transcribed in volume 1928 No.69; (ii) four arpents seventy perches and seventy eight hundredths or nineteen thousand eight hundred and seventy square metres, belonging to Mrs. Koolwantee Narain, Widow of Mr. Lackhun Jhummon, as per title deed transcribed in volume 1928 No.69 and (iii) one arpent, belonging to Mr. Baldeo Ujoodha, as per title deed transcribed in volume 946 No.95, on three hundred and seventy two metres and one centimetre (372.01m); i.e. between coordinates 1 001231.67mE and 1 009128.87mN (Point A) and 1 001477.22mE and 1 009390.04mN (Point B), measured up to an unmarked boundary stone, which thickness is found on the reserves and escarpments of River Tombeau.

Towards the East, by the said reserves and escarpments of River Tombeau sixteen metres (16.00m) wide, on a developed length of two hundred and forty three metres and forty three centimetres (243.43m); i.e. between coordinates 1 001 477.22mE and 1 009390.04mN (Point B) and 1 001494.79mE and 1 009 180.14mN (Point C).

Towards the South, on six lines, the first, second, third, fourth and fifth by a plot of land of an extent of two thousand eight hundred and sixty five square metres, belonging to the Government of Mauritius, as per title deed transcribed in volume 83 No.25 and which is to be leased unto the Succession of Mahmud Sackoor Maudarbocus, measuring respectively fifteen metres (15.00m); i.e. between coordinates 1 001 494.79mE and 1 009 180.14mN (Point C) and 1 001 479.86mE and 1 009 181.58mN (Point D), forty five metres and seventy two centimetres (45.72m); i.e. between coordinates 1 001 479.86mE and 1 009 181.58mN (Point E) forty four metres and ninety six centimetres (44.96m); i.e. between coordinates 1 001 435.06mE and 1 009 172.48mN ) (Point E) and 1001 395.88mE and 1 009 150.41mN (Point F), forty one metres and forty five centimetres (41.45m); i.e. between coordinates 1 001 395.88mE and 1 009 150.41mN (Point F) and 1 001 372.20mE and 1 009 116.39mN (Point G), and one metre and seventy six centimetres (1.76m); i.e. between coordinates 1 001 372.20mE and 1 009 116.39mN (Point G) and 1 001 372.80mE and 1 009 114.74mN (Point H), the sixth and last line by a strip of land of an extent of seventeen perches and three quarter, belonging to the Government of Mauritius, as per title deed transcribed in volume 1443 No.92, alongside the Northern Entrance Road, on ninety one metres and sixteen centimetres (91.16m); i.e. between coordinates 1 001 372.80mE and 1 009 114.74mN (Point H) and 1 001 290.04mE and 1 009 076.52mN (Point I).

Towards the West, on four lines, the first one by a natural drain one metre and fifty centimetres (1.50m) wide, alongside a tarred pavement one metre and fifty centimetres (1.50m) wide, parallel to "Guy Rozemont Street", on which the plot of land presently described has the right of servitude, on a developed length of seven metres and thirty five centimetres (7.35m); i.e. between coordinates 1 001 290.04mE and 1 009 076.52mN (Point I) and 1 001 283.98mE and 1 009 080.59mN (Point J), the second by the extremity of the said natural drain one metre and fifty centimetres (1.50m) wide, on ninety five centimetres (0.95m); i.e. between coordinates 1 001 283.98mE and 1 009 080.59mN (Point J) and 1 001 283.32mE and 1 009 079.90mN (Point K), the third by a concrete pavement one metre and fifty centimetres (1.50m) wide, alongside the said "Guy Rozemont Street", on which the plot of land presently described has the right of servitude, on forty four metres and ninety centimetres (44.90m); i.e. between coordinates 1 001 283.32mE and 1 009 079.90mN (Point K) and 1 001 249.29mE and 1 009 109.19mN (Point L), the fourth and last line by the said "Guy Rozemont Street", on twenty six metres and forty one centimetres (26.41m); i.e. between coordinates 1 001 249.29mE and 1 009 109.19mN (Point L), up to the starting Point A 1 001 231.67mE and 1 009 128.87mN.

**Zone 15**, a plot of land situated in the district of Port Louis, place called Quay A, Port Louis Harbour of an extent of one thousand five hundred and forty square metres and four tenths square metres (1540.4m<sup>2</sup>) under the control of the Mauritius Ports Authority and bounded as follows -

Towards the North West, by the surplus of land under the control of the Mauritius Ports Authority on 56.95 metres, between coordinates 996 906.52mE, 1 004 437.32mN and 996 956.40mE, 1 004 464.78mN.

Towards the North East by the surplus of land under the control of the Mauritius Ports Authority on 35.09 metres, between coordinates 996 956.40mE, 1 004 464.78mN and 996 975.86mE, 1 004 435.58mN

Towards the South East by the surplus of land under the control of Mauritius Ports Authority on 48.74 metres, between coordinates 996 975.86mE, 1 004 435.58mN and 996 929.02mE, 1 004 422.08mN.

Towards the South West by the surplus of land under the control of the Mauritius Ports Authority on a line broken into two parts measuring firstly 14.70 metres between coordinates 996 929.02mE, 1 004 422.08mN and 996 915.56mE, 1 004 427.97mN and secondly 13.00 metres between coordinates 996 915.56 metres, 1 004 427.97mN and 996 906.52mE, 1 004 437.32mN respectively.



**Zone 16**, a portion of State Land within the Port Area, Mer Rouge in the district of Port Louis, vested in the Mauritius Ports Authority, of an extent of two thousand two hundred and seventy six and twenty five hundredths square metres. (2,276.25m<sup>2</sup>) and bounded as follows :-

By a line running from point A (996657.79mE and 1004908.03mN) in a North Easterly direction to point B (996678.73mE and 1004920.33mN); thence to point C (996728.20mE and 1004985.68mN).

These points between B to C follow the alignment of a wire fence.

From the previous point C in a South Easterly direction to point D (996762.07mE and 1004960.39mN).

From the previous point D in a South Westerly direction to point E (996658.87mE and 1004899.56mN).

Finally, from the previous point E in a Northerly direction up to the starting point A.

Observation is hereby made that the plot of land presently described is to be serviced by a proposed common road seven metres and fifty centimetres (7.50m) wide, with reserves two metres (2.00m) wide on both sides, linking the site from Point X to Point Y at Chaussée Tromelin.

**Zone 17**, a portion of land situate in the district of Grand Port place called Plaine Magnien, of an extent of five hundred and ninety three point forty nine square metres (593.49m<sup>2</sup>) forming part of a bigger plot of land of an extent of one hectare five thousand seven hundred and twenty seven point five square metres (1ha5727.5m<sup>2</sup>) belonging to the company Plaisance Air Transport Services Ltd according to a deed registered and transcribed in Volume 1708 No. 86 and bounded as follows:-

Towards the North, by the surplus of the land belonging to the company Plaisance Air Transport Services Ltd on ten metres forty nine centimetres (10.49m), between coordinates 1014771.22mE, 974260.55mN (point no. 4) and 1014781.57mE, 974258.84mN (point no. 3).

Towards the East, by the surplus of the land belonging to the company Plaisance Air Transport Services Ltd, on fifty five metres forty two centimetres (55.42m), between coordinates 1014781.57mE, 974258.84mN (point no. 3) and 1014772.96mE, 974204.10mN (point no. 2).

Towards the South, by the surplus of the land belonging to the company Plaisance Air Transport Services Ltd, on ten metres ninety one centimetres (10.91m), between coordinates 1014772.96mE, 974204.10mN (point no.2) and 1014762.18mE, 974205.79mN (point no. 1).

Towards the West, by the surplus of the land belonging to the company Plaisance Air Transport Services Ltd (on which stands a concrete building PATS Export Warehouse) on fifty five metres fifty one centimetres (55.51m), between coordinates 1014762.18mE, 974205.79mN (point no. 1) and 1014771.22mE, 974260.55mN (point no. 4).

Added by [\[GN No. 53 of 2005\]](#)

**Zone 18**, a portion of State Land of an extent of two hundred and eleven hectares (211 ha or 500 Arpents) situated at Riche Terre in the district of Pamplemousses and bounded as follows -

Towards the North partly by Baie du Tombeau Road (B29) on a developed length measuring six hundred and ninety one metres and forty six centimetres (691.46m), partly by surplus of State Land on three lines measuring respectively ninety three metres and fifty two centimetres (93.52m), two hundred and ninety two metres and six centimetres (292.06m) and one hundred and fifty eight metres and fifty eight centimetres (158.58m), partly by Baie du Tombeau Road (B29) on thirty six metres and eighty two centimetres (36.82m), partly by Private Property on seven lines measuring respectively four hundred and thirty four metres and eight centimetres (434.08m), one hundred and five metres (105.00m), sixty two metres and fifty two centimetres (62.52m), thirty one metres and ninety three centimetres (31.93m), forty five metres and forty two centimetres (45.42m), two hundred and ninety five metres and fifty centimetres (295.50m) and two hundred and twenty eight metres and three centimetres (228.03m), partly by Baie du Tombeau Road (B29) on forty eight metres and fifty six centimetres (48.56m), partly by surplus of State Land on three lines measuring respectively one hundred and twenty metres and eighty centimetres (120.80m), four hundred and twenty five metres and thirty seven centimetres (425.37m) and one hundred and twenty seven metres and fifty seven centimetres (127.57m), partly by Baie du Tombeau Road (B29) on one hundred and twenty one metres and fifty seven centimetres (121.57m), partly by surplus of State Land on five lines measuring respectively sixty metres and forty one centimetres (60.41m), one hundred and nineteen metres and ninety six centimetres (119.96m), twenty three metres and sixty four centimetres (23.64m), seventy four metres and twenty two centimetres (74.22m) and thirty two metres and ninety centimetres (32.90m) and partly by Baie du Tombeau Road (B29) on thirty one metres and two centimetres (31.02m).

Towards the East partly by surplus of State Land with a buffer zone ten metres (10.00m) wide in between along the last five lines on sixteen lines measuring respectively sixty one metres and forty eight centimetres (61.48m), seventeen metres and eighty three centimetres (17.83m), fifty three metres and forty nine centimetres (53.49m), seventy seven metres and eleven centimetres (77.11m), twenty four metres and thirty eight centimetres (24.38m), forty five metres and eleven centimetres (45.11m), eighty seven metres and ninety three centimetres (87.93m), one hundred and nine metres and thirty five centimetres (109.35m), two hundred and ninety six metres and eleven centimetres (296.11m), eighty two metres and thirty centimetres (82.30m), two hundred and nine metres and fifty five centimetres (209.55m), three hundred and seventy nine metres and forty seven centimetres (379.47m), one hundred and seventy metres and forty two centimetres (170.42m), two hundred and ninety three metres and thirty eight centimetres (293.38m), seventy four metres and sixteen centimetres (74.16m) and one hundred and sixty metres and forty two centimetres (160.42m) and partly by Private Property on fifty eight metres and fifty five centimetres (58.55m).

Towards the South partly by road reserves twenty metres (20.00m) wide along Riche Terre Road on three developed lengths of two hundred and fifty three metres and eighty eight centimetres (253.88m), eight hundred and six metres (806.00m) and three hundred and fourteen metres and fifty centimetres (314.50m), partly by surplus of State Land on three lines measuring respectively thirty two metres and thirty one centimetres (32.31m), forty metres and ninety five centimetres (40.95m), and thirty two metres and ninety seven centimetres (32.97m) and partly again by road reserves twenty metres (20.00m) wide along Riche Terre Road on a developed length of eighty four metres and fifty four centimetres (84.54m).

Towards the West partly by private property on three hundred and forty seven metres and forty centimetres (347.40m) and partly by surplus of State Land on eight lines measuring respectively two hundred and thirty one metres and sixty two centimetres (231.62m), forty three metres (43.00m), one hundred and twenty one metres and thirty seven centimetres (121.37m), forty one metres and ninety six centimetres (41.96m), one hundred and thirty eight metres and fifty seven centimetres (138.57m), one hundred and thirty three metres and twenty nine centimetres (133.29m), one hundred and six metres and thirty seven centimetres (106.37m) and one hundred and eighteen metres and fifty five

centimetres (118.55m).

**Added by [\[GN No. 19 of 2010\]](#)**

**Zone 19**, a plot of land situated in the district of Port Louis, place called Roche Bois, of an extent of eight thousand three hundred and sixty two and eighty two hundredths square metres (8,362.82m<sup>2</sup>) or one arpent ninety eight perches and thirteen hundredths (1A 98.13P), instead of eight thousand four hundred and forty one and forty hundredths square metres (8,441.40m<sup>2</sup>) or two arpents (2A 00P) being itself all that is left [after excision of a plot of land of an extent of four thousand two hundred and twenty one square metres (4,221m<sup>2</sup>), belonging to Société Mer Rouge, as per title deed transcribed in Volume 3528 No. 2] from an original plot of land of an extent of one hectare two thousand six hundred and sixty two and forty hundredths square metres (1ha.2,662.40m<sup>2</sup>) or three arpents (3A 00P) as per deed, belonging to Société Des Entrepôts Du Nord, as evidenced by a deed drawn up before Mrs. Notary Rajalutchemee Chidambaram, dated the twenty fifth day of February one thousand nine hundred and ninety seven (25/02/1997), duly registered and transcribed in Volume 3551 No. 69 and bounded as follows -

Towards the North East, by Des Bouchers Street, on one hundred and seven metres and twenty centimetres (107.20m), running between coordinates 997 379.961mE and 1 006 112.215mN (Point P1) and 997 473.648mE and 1 006 060.112mN (Point P2); this limit follows partly a concrete wall twenty centimeters (0.20m) thick, against which leans partly a concrete gate house, the whole found on the plot of land presently described;

Towards the South East, by a plot of land of an extent of four thousand two hundred and twenty one-square metres, belonging to Société Mer Rouge, as per title deed transcribed in Volume 3528 No. 2, on seventy seven metres and sixty nine centimetres (77.69m), running between coordinates 997 473.648mE and 1 006 060.112mN (Point P2) and 997 438.228mE and 1 005 990.967m (Point P3); this limit follows partly a low concrete wall fifteen centimetres (0.15m) thick, found on the plot of land presently described;

Towards the South West, on three lines -

(a) the first and second lines, by V. Larcher Street, measuring respectively -

- (i) fifty metres and ninety two centimetres (50.92m), running between coordinates 997.438.228mE and 1 005 990.967mN (Point P3) and 997 392.111mE and 1 006 012.568mN (Point P4); this line follows a concrete wall twenty centimetres (0.20m) thick, found on the plot of land presently described;
- (ii) thirteen metres and nine centimetres (13.09m) on a developed length, running between coordinates 997 392.111mE and 1 006 012.568mN (Point P4) and 997 379.215mE and 1 006 014.176mN (Point P5);

(b) the third line, by a plot of land of an extent of nine hundred and forty nine and seventy hundredths square metres, belonging to Company Plac Co. Ltd., as per title deed transcribed in Volume 6327 No. 15, on forty six metres and eighty two centimetres (46.82m), running between coordinates 997 379.215mE and 1 006 014.176mN (Point P5) and 997 350.781mE and 1 006 051.373mN (Point P6);

And towards the North West, by reclaimed land (Mer Rouge), being a tarred parking, on sixty seven metres and forty eight centimetres (67.48m), running between coordinates 997 350.781mE and 1 006 051.373mN (Point P6) and 997 379.961mE and 1 006 112.215mN (Point P1); this limit follows a concrete wall fifteen centimetres (0.15m) thick, mounted with wire fence, found on the plot of land presently described.

Added by [\[GN No. 79 of 2010\]](#)

**Zone 20 – Deleted by [\[GN No. 29 of 2013\]](#)**

Added by [\[GN No. 79 of 2010\]](#)

**Zone 21**, a plot of land, being reclaimed land, within the Port Area, in the district of Port Louis and under the control of the Mauritius Ports Authority of an extent of six thousand two hundred square metres (6,200.00 m<sup>2</sup>) and bounded as follows -

By a line running from point A (996 959.931mE and 1 005 188.613mN) in an Easterly direction to point B (997 004.220mE and 1 005 191.856mN); thence to point C (997 144.494mE and 1 005 215.583mN).

From the previous point C in a South Westerly direction to point D (997 001.261mE and 1 005 124.238mN).

Finally, from the previous point D in a North Westerly direction up to the starting point A.

Added by [\[GN No. 57 of 2011\]](#)

**Zone 22**, a plot of land within the Port Area, Mer Rouge, in the district of Port Louis and under the control of the Mauritius Ports Authority, of an extent of eleven thousand one hundred and seventeen square metres (11,117.00 m<sup>2</sup>) and bounded as follows —

Towards the North East, by Lot 1 belonging to the Mauritius Ports Authority on one hundred and thirty-one metres and ten centimetres (131.10m), running between coordinates 995 657.591mE and 1005 806.935mN (Point SOP-101) and 995 553.882mE and 1 005 887.144mN (Point SOP-107);

Towards the South East, by the surplus of land belonging to the Mauritius Ports Authority, and by an access road of seven metres and fifty centimetres (7.50m), on one hundred and four metres and sixty-two centimetres (104.62m), running between coordinates 995 657.591mE and 1 005 806.935mN (Point SOP-101) and 995 593.585mE and 1 005 724.176mN (Point SOP-102);

Towards the South West and North West, by the surplus of land belonging to the Mauritius Ports Authority, on a developed length of one hundred and eighty-nine metres and thirty centimetres (1 89.30m), running between coordinates 995 593.585mE and 1 005 724.176mN (Point SOP-102) and 995 560.695mE and 1 005 752.753mN (Point SOP-103) and 995 538.461mE and 1 005 795.110mN (Point SOP-104) and 995 536.014mE and 1 005 812.470mN (Point SOP-105) and 995 538.747mE and 1 005 854.603mN (Point SOP-106) and 995 553.882mE and 1005 887.144mN (Point SOP-107).

Observation is hereby made that Lot 2 is burdened by a right of way of six metres (6.00m) wide within its premises to serve as an access to service Lot 1.

Added by [\[GN No. 106 of 2012\]](#)

**Zone 23 – Deleted by [\[GN No. 28 of 2014\]](#)**

Added by [\[GN No. 116 of 2012\]](#)

## **SECOND SCHEDULE**

(sections 2, 7,8 and 24)

### **Freeport activities**

1. Build, develop and manage its own infrastructural facilities for use exclusively for the licensee's own business authorised freeport activities including warehouses, cold storage facilities, offices, exhibition centres, processing units and open storage facilities, provision of its own logistics services and the carrying out of marketing activities and holding exhibitions, trade fairs and other events.
2. Build, develop and manage infrastructures to be rented to licensees in order to facilitate the authorised freeport activities including warehouses, cold storage facilities, offices, exhibition centres, processing units and open storage facilities, provision of third party logistics services to licensees and the carrying out of marketing activities and holding exhibitions, trade fairs and other events.

3. **Category A:**

- (a) Warehousing and storage

**Category B:**

- (a) Breaking bulk
- (b) Sorting, grading, cleaning and mixing
- (c) Labelling, packing, repacking and repackaging
- (d) Light assembly

**Category C:**

- (a) Minor processing
- (b) Ship building, repairs and maintenance of ships and aircrafts
- (c) Storage, maintenance and repairs of empty containers

**Category D:**

- (a) Freight forwarding services
- (b) Quality control and inspection services
- (c) Vault services in respect of gold, silver, platinum, precious and semi-precious stones, precious metals, pearls,

works of art and collectors' pieces and antiques;

- (d) Security, courier or assaying services, where relevant, wholly and exclusively for the items referred to in paragraph (c);

**Category E:**

- (a) Export and re-export oriented airport and seaport based activities

**Category F:**

Any manufacturing activity, provided that –

- (a) the enterprise exports its manufactured goods to the extent of at least 95 per cent of its annual turnover, of which at least 80 per cent shall be exported to Africa; and  
(b) the remaining percentage may, upon approval by the Board of Investment, be put on the local market.

4. Deleted by [\[Act No. 26 of 2012\]](#)

Amended by [\[Act No. 26 of 2012\]](#); [\[GN No. 4 of 2015\]](#)

**THIRD SCHEDULE**  
[Section 11]

**FEES**

|   |   | <i>Annual fee payable –</i>  |                           |
|---|---|--|---------------------------|
|   |   | <i>within the due date</i>   | <i>after the due date</i> |
|   |   | <i>(Rs)</i>  | <i>(Rs)</i>               |
| 1. Freeport certificate as a private freeport developer   | With the right to carry out the freeport activities specified in item 1 of the Second Schedule                  | 200,000  | 300,000                   |
| 2. Freeport certificate as a third party freeport developer   | With the right to carry out the freeport activities specified in item 2 of the Second Schedule                  | 200,000  | 300,000                   |
| 3. Freeport certificate as a freeport operator  | With the right to carry out one or more of the freeport activities specified in item 3 of the Second Schedule   | 20,000   | 30,000                    |
| 4. Authorisation to a third party freeport developer to provide warehousing facilities under section 7(3)(a)(i) | With the right to provide warehousing facilities for storage of goods to enterprises outside the freeport zones | 3,000 per enterprise   | 4,500 per enterprise      |
| 5. Authorisation to a third party freeport developer for the  | With the right to hold exhibitions, trade fairs and other events  | 20,000 rupees for one-day event or 15,000 rupees per day for more than one-day |                           |

purposes of holding  
exhibitions, trade  
fairs and other  
events under  
section 7(3)(a)(iv)

event

**Repealed and replaced by [\[Act No. 26 of 2012\]](#)**

**Amended by [\[Act No. 14 of 2009\]](#)**