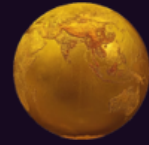


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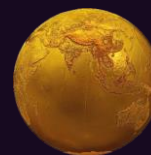


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# **WORLDFIN CONSULT™**

*Presents*

Freeport &  
Freezone of  
Mauritius



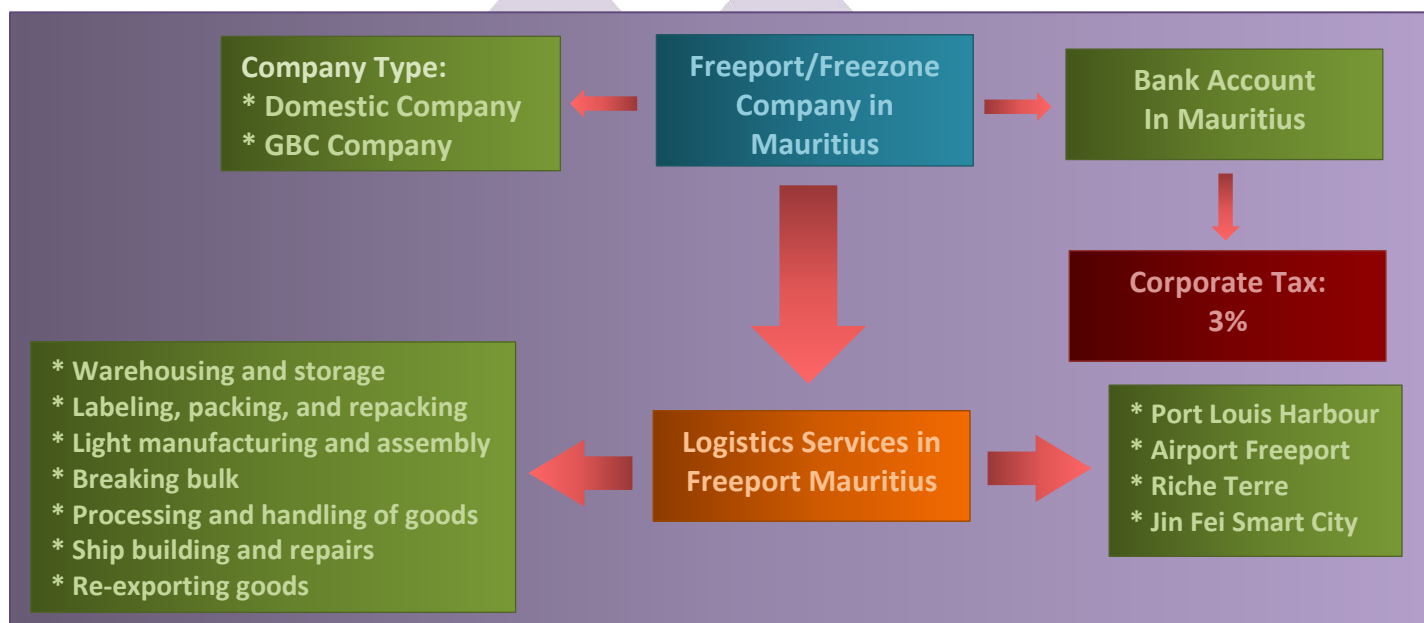
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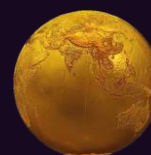
## What is a Freeport Company in Mauritius?

A **Freeport Company** in **Mauritius** is an entity operating within the Mauritius Freeport, which is a duty-free logistics, warehousing, and distribution hub created to promote re-export activities. It is regulated by the **Mauritius Freeport Authority (MFA)** and governed under the **Freeport Act 2004**.



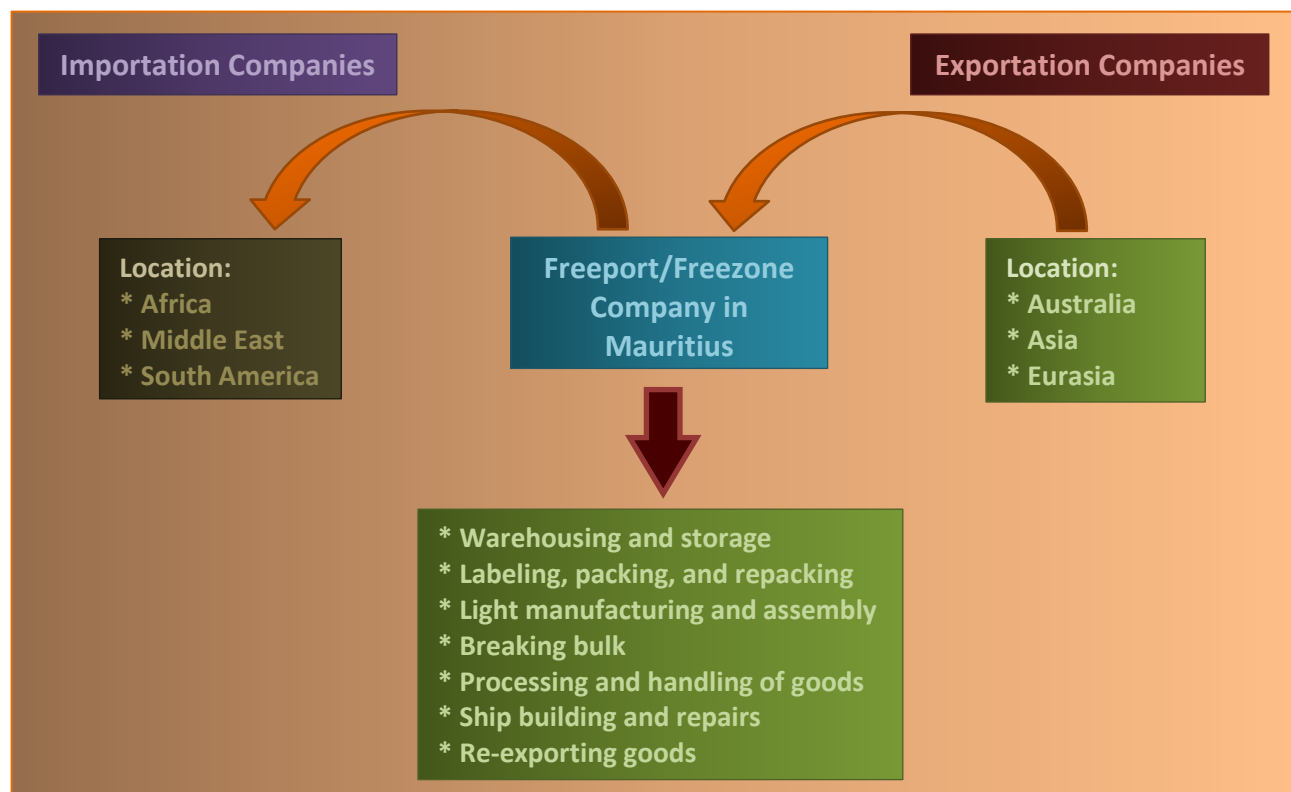
## Freeport/Freezone Company Structure





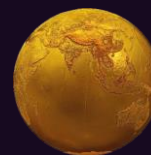
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## The Idea of a Freeport/Freezone Company



## Key Features & Benefits

	Feature	Intl Affairs Consult	Details
1)	Location		Within designated Freeport Zones
2)	Purpose		Re-export, logistics, warehousing, light assembly, processing, etc.
3)	Tax Rate		3% corporate tax on profits derived from exports
4)	Customs Duties & VAT		Exempt on goods imported into Freeport zones
5)	Foreign Ownership		100% foreign ownership allowed
6)	Repatriation of Profits		Allowed without restrictions
7)	No Exchange Controls		Free movement of capital and profits
8)	Incentives		8-year tax holiday (for some activities), customs duty exemptions
9)	Bank Account(s)		Banks in Mauritius



## Eligible Activities

Freeport companies can engage in:

- \* Warehousing and storage
- \* Labeling, packing, and repacking
- \* Light manufacturing and assembly
- \* Breaking bulk
- \* Processing and handling of goods
- \* Ship building and repairs
- \* Re-exporting goods

## Types of Permits Required

1. **Freeport Developer Licence:** for developing infrastructure in the Freeport.
2. **Freeport Operator Licence:** for companies performing Freeport activities within approved zones.
3. **Freeport Certificate:** for investors seeking to operate within a Freeport zone.



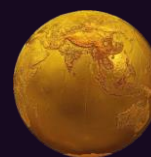
## Approved Freeport Zones

Some key Freeport zones in Mauritius include:

- \* Mer Rouge (Port Louis Harbour)
- \* Airport Freeport (near SSR International Airport)
- \* Riche Terre
- \* Jin Fei Smart City

## Step-By-Step Procedure To Register A Freeport Company

1. **Step No.1:** Company Incorporation
2. **Step No.2:** Application for Freeport Licence
3. **Step No.3:** Approval from Authorities
4. **Step No.4:** Customs Bonding & Warehouse Setup
5. **Step No.5:** Operational Readiness



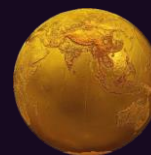
	Area	Requirement
1)	Accounting & Audit	Annual financial statements and tax returns required
2)	Customs Reporting	Regular customs declarations and stock inventories
3)	Licensing Renewals	Annual renewal of Freeport Operator Certificate
4)	Environment Clearance	If processing or light manufacturing is involved

Hereunder the different investment opportunities in the Mauritius Freeport under the following categories:

1. Third-Party Freeport Developers;
2. Private Freeport Developers;
3. Freeport Operators.

Eligible activities for each of the Freeport Company category are as follows:

	CATEGORY	AUTHORISED ACTIVITIES
1.	Third Party Freeport Developer	Building, developing and managing 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 as per the second Schedule of the Freeport Act.
2.	Private Freeport Developer	Building, developing and managing by the enterprise of its own infrastructural facilities, warehouses, cold storage, offices, exhibition centres, processing units, open storage, the carrying out of its own logistics services, marketing activities and holding of exhibitions, trade fairs and other events and its own Freeport activities referred to in item 3 as per the second schedule Freeport Act.
3.	Freeport Operator	A Freeport operator shall be authorised to carry out any of the Freeport activities specified in item 3 as follows: (1) Warehousing and storage. (2) Breaking bulk. (3) Sorting, grading, cleaning and mixing. (4) Labeling, packing, repacking and repackaging. (5) Light assembly.



(6) Minor processing.

(7) Ship building, repairs and maintenance of ships, aircrafts and heavy-duty equipment.

(8) Storage, maintenance and repairs of empty containers.

(10) Quality control and inspection services.

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

(14) Vault for keeping gold, silver, platinum, precious and semi-precious stones, precious metals, pearls, works of art and collectors' pieces or antiques.

(15) Security, courier, assaying or exhibition area, as the case may be, used wholly and exclusively for the items referred to in sub-item No. (14).

The following documents should accompany the application form:

- 1) Certificate of Incorporation.
- 2) Business Registration Card.
- 3) Business plan (including proposed business, investment figures, employment creation, etc.).
- 4) Process flow chart for processing activity.
- 5) Lease agreement with logistic company.

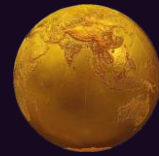
**Incentives in the Mauritius Freeport are as follows:**

**All Freeport Companies benefit from the below fiscal and non-fiscal incentives:**

- 1) Duty-Free and VAT free for goods and equipment imported into Freeport zones.
- 2) 3% corporate tax.
- 3) 100% foreign ownership.
- 4) Reduced port handling charges.

We also seize this opportunity to apprise you that in 2021, the Mauritius Freeport was ranked Global Runner-up and No.1 in Africa for the fDi's Global Free Zones of the Year 2021 Awards, which confirms the momentum of the Freeport and Logistics sector.

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Since its inception in **1992**, the Mauritius Freeport was aimed primarily at developing Mauritius into a competitive logistics and distribution hub for international trade. It has over the years grown into a thriving business platform and is home to global operators. Today, after **30 years** of existence, the Mauritius Freeport has now positioned itself as an industrial base with modern Freeport infrastructural development close to **400,000 m<sup>2</sup>** at the port and airport.

~End of Brochure~

