

THE FREEPORT ACT 2004

Act 43/2004

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

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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;

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

"certificate" means a freeport certificate;

“Chief Executive Officer” means the Chief Executive Officer of the Economic Development Board;

"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;

“Economic Development Board” means the Economic Development Board established under the Economic Development Board Act 2017

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"export enterprise" **Repealed by [\[Act No. 14 of 2009\]](#)**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“freeport licence” **Repealed by [\[Act No. 14 of 2009\]](#)**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

"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 [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 11 of 2017\]](#)

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 Economic Development Board, 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.

Amended by [\[Act No. 11 of 2017\]](#)

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 Economic Development Board, may, notwithstanding the agreement, take back the whole or part of the land which has remained undeveloped.

Amended by [\[Act No. 11 of 2017\]](#)

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) **Repealed by [\[Act No. 11 of 2018\]](#)**
 - (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 Economic Development Board 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; and
 - (iii) **Repealed by [\[Act No. 11 of 2018\]](#)**
 - (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;

- (v) authorise, notwithstanding item 1 of the Second Schedule, a private freeport developer, during the COVID-19 period and such further period as may be prescribed after the COVID-19 period lapses, to provide warehousing facilities for the storage of goods, which shall be cleared from Customs under the Customs Act, in a freeport zone to any person;
- (vi) authorise a third party freeport developer to rent space within a freeport zone to an enterprise outside the freeport zone for the manufacturing and storage of goods, subject to clearance of the goods from the Director-General under the Customs Act.

(aa) Any goods referred to in paragraph (a)(i)(A) and subsection (2)(c) shall be stored for a maximum period of –

- (i) 42 months where the goods are entered on or before 30 September 2018;
- (ii) 24 months where the goods are entered on or after 1 October 2018.

(aaa) Notwithstanding paragraph (aa)(ii), any goods referred to in paragraph (a)(i)(A) and subsection (2)(c) shall be stored for a maximum period not exceeding 36 months where the goods are entered during the period starting on 1 October 2018 and ending on 31 December 2020.

(aab) (i) The Director-General, in consultation with the Economic Development Board, may, subject to such terms and conditions as he may impose, extend the period referred to in paragraph (aa) by such period as he may consider necessary, provided that the extension period shall not exceed 36 months.

(ii) Subparagraph (i) shall not apply to goods stored in a bonded warehouse.

(ab) Section 77 of the Customs Act shall apply with such modifications, adaptations and exceptions as may be necessary in relation to the failure to clear any goods referred to in paragraph (aa).

- (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 Economic Development Board.

- (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) In this subsection –

“support services” means ship management services or such other services as may be prescribed.

- (4) 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) - (6) **Repealed by [\[Act No. 11 of 2018\]](#)**

- (7) Subsection (4) shall not apply to a private freeport developer or a freeport operator authorised to carry out any of the freeport activities specified in item 3(1) of the Second Schedule.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 11 of 2017\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 1 of 2020\]](#); [\[Act No. 7 of 2020\]](#); [\[Act No. 15 of 2021\]](#)

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 Economic Development Board Act 2017.
- (2) Where an application has been made pursuant to subsection (1), the provisions of the Economic Development Board Act 2017 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 Chief Executive Officer 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 Chief Executive Officer -
 - (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 Chief Executive Officer 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 Chief Executive Officer 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.

Amended by [\[Act No. 11 of 2017\]](#)

10. Issue of freeport certificate

- (1) Where an application is approved by the Economic Development Board, the Chief Executive Officer 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 Economic Development Board.

(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 [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

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 Economic Development Board, or an authorisation is granted under section 7(3)(a)(i), (iv), (v) or (vi), the applicant or the enterprise to which the authorisation is granted shall pay to the Chief Executive Officer 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) (a) 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.

(b) Where an authorisation is granted under section 7(3)(a)(v), the fee shall be paid by the person to whom the warehousing facilities are provided in accordance with item 6 of the Third Schedule.

(c) Where an authorisation is granted under section 7(3)(a)(vi), the fee shall

be paid by the enterprise in accordance with item 7 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 [\[Act No. 18 of 2008\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 11 of 2017\]](#); [\[Act No. 15 of 2021\]](#)

12. Suspension or revocation of freeport licence

(1) Where the Chief Executive Officer 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 Chief Executive Officer 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 Chief Executive Officer 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 [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

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 Chief Executive Officer and Director-General and return its certificate.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

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 Chief Executive Officer.

(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 [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

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 Chief Executive Officer.
 - (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 Chief Executive Officer.
 - (c) For control purposes –
 - (i) every freeport zone shall be equipped with a closed circuit television system or any other electronic system which shall have such specifications, and the footage of which shall be archived in such

- manner, as the Director-General may determine;
- (ii) the Director-General shall have online access to –
 - (A) the warehouse management information system with regard to goods entering and leaving the freeport zone and the stocktaking of goods in the freeport zone; and
 - (B) the closed circuit television system or other electronic system in subparagraph (i) in place in the freeport zone;
 - (iii) the recording of the closed circuit television system or other electronic system under subparagraph (i) in place in the freeport zone shall, on demand, be made available to the Director-General.
- (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 [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#); [\[Act No. 15 of 2022\]](#)

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 Chief Executive Officer.
- (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 [\[Act No. 18 of 2008\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

21. Inspection of records and goods

Every holder of a certificate shall permit the Director-General or Chief Executive Officer 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 [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

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 Chief Executive Officer or any employee of the Economic Development Board, 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 [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

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 Economic Development Board, 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 [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

24A. Savings

(1) Notwithstanding the deletion of items 3 (9), (12), and (16) of the Second Schedule, a freeport certificate issued –

- (a) before 16 October 2017 shall, insofar as it relates to the carrying out of the supply of freight forwarding services, global trading, freeport related services outside Mauritius for advisory, marketing, engineering, project management, technical support and related services, remain valid until 30 June 2021;
- (b) before 14 June 2018, in relation to the carrying out of a manufacturing activity, shall remain valid provided the company continues to carry out the same manufacturing activity,

subject to the payment of the appropriate annual fee specified in the Third Schedule and such terms and conditions as may be imposed by the Economic Development Board.

- (1A) A company issued with a freeport certificate before 14 June 2018, in relation to the carrying out of a manufacturing activity, shall, on application made to the Economic Development Board, be authorised to build, develop and manage its own infrastructural facilities, as a private Freeport developer, subject to the company continuing to carry out the same manufacturing activity.
- (2) A freeport certificate issued on or after 16 October 2017 and before the deletion of items 3 (9), (13) and (16) of the Second Schedule, authorising the carrying out of the supply of freight forwarding services, global trading, freeport related services outside Mauritius for advisory, marketing, engineering, project management, technical support and related services shall no longer be valid, insofar as it relates to the carrying out of the supply of freight forwarding services, global trading, freeport related services outside Mauritius for advisory, marketing, engineering, project management, technical support and related services on the commencement of this subsection and the deletion of items 3 (9), (13) and (16) of the Second Schedule.

Amended by [\[Act No. 11 of 2018\]](#); [\[Act No. 13 of 2019\]](#)

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 Economic Development Board or to the State without formality and the Economic Development Board 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-

- (7);
- (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 Economic Development Board 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 Chief Executive Officer 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 [\[Act No. 14 of 2009\]](#); [\[Act No. 11 of 2017\]](#)

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 Economic Development Board. 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 (2ha4716m²), 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 (25ha9694.77m²) 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 (6ha600m²) 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 (9268m²) 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 0110m²) 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 (1015161.10rnE, 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, a plot of land vested in the Mauritius Ports Authority in accordance with section 26 of the Ports Act, of an extent of five hectares six thousand and sixty-one square metres (5ha6061m²) (PIN 1115670014) (PCR 16102/2020), located at Fort George inside the port zone of Port Louis, bounded as follows –

Towards the North, partly by the sea and partly by a plot of land belonging to the Mauritius Ports Authority and leased to Chantier Naval de l’Ocean Indien Limited, on sixty-one metres and fifty-three centimetres (61.53m) and partly by a plot of land

belonging to the Mauritius Ports Authority, leased to Coal Terminal (Management) Co. Ltd on sixty-seven metres and seventy centimetres (67.70m), one hundred and thirty-eight metres and eighty-seven centimetres (138.87m), eighty-four metres and nine centimetres (84.09m), thirty-four metres and fifty centimetres (34.50m), eight metres and sixty-four centimetres (8.64m), seventy-nine metres and eighty-five centimetres (79.85m) and ten metres and ninety-seven centimetres (10.97m).

Towards the East, by a strip of land belonging to the Mauritius Ports Authority, on sixty-one metres and twenty-seven centimetres (61.27m), twenty metres and eighteen centimetres (20.18m), forty-four metres and fifty-six centimetres (44.56m), twenty-three metres and eighty-nine centimetres (23.89m), eighty-one metres and sixty-three centimetres (81.63m) and one hundred and twenty-three metres and eighty-six centimetres (123.86m).

Towards the South, by the sea on one hundred and four metres and fifty-four centimetres (104.54m) and three hundred and twenty-eight metres and ninety-nine centimetres (328.99m).

Amended by [\[GN No. 179 of 2007\]](#); [\[GN No. 96 of 2021\]](#)

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 (3501.10m²) 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 – Repealed by [\[GN No. 217 of 2016\]](#)

Zone 15 – Deleted by [\[GN No. 101 of 2018\]](#)

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. (2,276.25m²) 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 – Deleted by [\[Act No. 10 of 2017\]](#)

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

Zone 18 – Deleted by [\[GN No. 200 of 2019\]](#)

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

Zone 19 – Deleted by [\[GN No. 101 of 2018\]](#)

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 m²) 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 of an extent of one hectare two thousand four hundred and twenty square metres (1ha 2420.00m²) (PIN 1115670108), situated at Mer Rouge in the district of Port Louis and vested in the Mauritius Ports Authority and bounded as follows —

Towards the North-east by the surplus of land belonging to the Mauritius Ports Authority on one hundred and twenty-three metres and seventeen centimetres (123.17m) running between coordinates 550833.54mE and 7772408.48mN (Point 03) and 550930.83mE and 7772333.09mN (Point 02).

Towards the South-east partly by the surplus of land belonging to the Mauritius Ports Authority on one hundred and five metres and seven centimetres (105.07m) and partly by an access road seven metres (7.00m) wide on seven metres and eighty-six centimetres (7.86m), respectively, running between coordinates 550930.83mE and 7772333.09mN (Point 02) and 550867.30mE and 7772251.18mN (Point 01).

Towards the South-west and North-west by the surplus of land belonging to the Mauritius Ports Authority on 2 lines, the first one on eighty-two metres and twenty-two centimetres (82.22m) and the second one on a developed length measuring one hundred and thirty metres and seventy-seven centimetres (130.77m), respectively, running between coordinates 550867.30mE and 7772251.18mN (Point 01) and

550833.54mE and 7772408.48mN (Point 03).

Amended by [\[GN No. 106 of 2012\]](#); [\[GN No. 101 of 2018\]](#)

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

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

Zone 24 - Amended by [\[GN No. 159 of 2015\]](#); [\[Act No. 11 of 2017\]](#);

Deleted by - [\[GN No. 200 of 2019\]](#)

Zone 25, a plot of land of an extent of thirteen thousand three hundred and sixty-two and eighty-four hundredth square metres (13,362.84 m²) (PIN 1515250161), situated at Plaisance in the district of Grand Port and under the control of the Airports of Mauritius Co. Ltd and bounded as follows –

Towards the North-west, by a reserve of eleven metres and fifty centimetres (11.50m) wide bordering a tarred road seven metres and fifty centimetres (7.50m) wide, on nineteen metres and thirty-nine centimetres (19.39m), from coordinates 1016192.96mE and 973240.41mN to 1016199.48mE and 973258.67mN.

Towards the North-east, partly by a reserve of seven metres and fifty centimetres (7.50m) wide bordering a tarred road twelve metres (12.00m) wide, on one hundred and five metres and one centimetre (105.01m), from coordinates 1016199.48mE and 973258.67mN to 1016293.06mE and 973211.04mN and partly by the lot F-11 on one hundred and nine metres and ninety-one centimetres (109.91m), from coordinates 1016293.06mE and 973211.04mN to 1016322.42mE and 973105.12mN.

Towards the South-east, by the lot F-13 of ninety-one metres and seventy-six centimetres (91.76m), from coordinates 1016322.42mE, 973105.12mN to 1016233.54mE and 973082.31mN.

And towards the South-west, by a reserve eleven metres and fifty centimetres (11.50m) wide bordering a tarred road seven metres and fifty centimetres (7.50m) wide, on 5 lines measuring seventeen metres and seventy centimetres (17.70m), from coordinates 1016233.54mE and 973082.31mN to 1016229.14mE and 973,099.45 mN, one metre and forty-seven centimetres (1.47m), from coordinates 1016229.14mE and 973,099.45mN to 1016230.56mE and 973099.82mN, four metres (4.00m), from coordinates 1016230.56mE and 973,099.82mN to 1016229.56mE and 973103.69mN, one metre and forty-seven centimetres (1.47m), from coordinates 1016229.56mE and 973103.69mN to 1016228.14mE and 973,103.33mN, one hundred and forty-one metres and fifty-three centimetres (141.53m), from coordinates 1016228.14mE and 973103.33mN to 1016192.96mE and 973240.41mN.

Zone 26, a portion of land of an extent of eleven thousand three hundred and fifty-nine square metres (11,359m²) as per title has been found to be of an extent of eleven thousand four hundred and thirty-four and seventy-six hundredths square metres (11,434.76m²) PIN 1217310091 (PCR 19298/2017), situated at Riche Terre in the district of Pamplemousses and belonging to the Government of Mauritius and leased to the company Mauritius Jinfei Economic Trade and Cooperation Zone Company Ltd as per a title transcribed in Volume TB 201508/000116 and subleased by the said company to the company Mauri-China Freezone Development Ltd as per title registered in volume L201905/000014 and is bounded as follows —

Towards the North by reserves ten metres (10.00m) wide along *Rue Weier* eight metres (8.00m) wide on eighty-two metres and thirty centimetres (82.30m).

Towards the East by a portion of land leased by the Company Mauri-China Freezone Development Limited from the Company Mauritius Jinfei Economic Trade & Cooperation Zone Company Ltd on one hundred and thirty-eight metres and ninety-four centimetres (138.94m).

Towards the South by reserves ten metres (10.00m) wide along *Rue Shanghai* eight metres (8.00m) wide on eighty-two metres and thirty centimetres (82.30m).

Towards the West by reserves ten metres (10.00m) wide along *Rue Jinba* eight metres (8.00m) wide on one hundred and thirty-eight metres and ninety-four centimetres (138.94m).

Added by [\[GN No. 200 of 2019\]](#)

Zone 27, a portion of land of an extent of seventeen thousand and one hundred and eighty-six square metres (17,186.00 m²) (PIN 1217300279) situated at Riche Terre in the district of Pamplemousses and forming part of a larger plot of 42.2 ha of land belonging to the Government of Mauritius and leased to Silkroad International Investment Company Ltd as per lease transcribed in Volume TB201605/000090 and bounded as follows —

Towards the North by a road reserve seven metres and sixty-three centimetres (7.63m) wide lying along a projected common road seven metres and thirty centimetres (7.30m) wide on ninety-five metres and ten centimetres (95.10m).

Towards the East by a road reserve ten metres (10.00m) wide lying along a common road fourteen metres and sixty centimetres (14.60m) wide on one hundred and eighty metres and seventy two centimetres (180.72m).

Towards the South and the West by the surplus of the State land leased to Silkroad International Investment Company Ltd on 2 lines measuring, respectively, ninety-five metres and ten centimetres (95.1 Om) and one hundred and eighty metres and seventy-two centimetres (180.72m).

Added by [\[GN No. 200 of 2019\]](#)

Zone 28, a portion of land of an extent of ten and seven tenth hectares (10.7ha) (PIN 1217300280) situated at Riche Terre in the district of Pamplémousses and forming part of a larger plot of 42.2 ha of land belonging to the Government of Mauritius and leased to Silkroad International Investment Company Ltd as per lease transcribed in Volume TB2O 1605/000090 and bounded as follows —

Towards the North by a road reserve one metre and fifty centimetres (1.50m) wide lying along a common road eight metres (8.00m) wide on 2 lines measuring, respectively, three hundred and seventy-eight metres and ninety-eight centimetres (378.98m) and eighteen metres and sixty-seven centimetres (18.67m).

Towards the East by a road reserve one metre and fifty centimetres (1.50m) wide lying along a common road eight metres (8.00m) wide on 2 lines measuring, respectively, two hundred and seventy metres and twenty-three centimetres (270.23m) and six metres and seventy-seven centimetres (6.77m).

Towards the South by a road reserve ten metres (10.00m) wide lying along a common road fourteen metres and sixty centimetres (14.60m) wide, partly on a straight line measuring three hundred and thirty-four metres and ten centimetres (334.10m) and partly by a curb on a developed length of thirteen metres and eighty-four centimetres (13.84m).

And towards the West by a road reserve ten metres (10.00m) wide lying along a public road known as Riche Terre Road — B33 on 3 lines measuring, respectively, one hundred and twelve metres and seventy-one centimetres (112.71m), eighty-four metres and seventy-five centimetres (84.75m) and forty-two metres and eighty-six centimetres (42.86 m) and partly by the surplus of State land on 2 lines measuring, respectively, seventeen metres and sixty-two centimetres (17.62m) and forty metres and ninety-eight centimetres (40.98m).

Added by [\[GN No. 200 of 2019\]](#)

Zone 29, a portion of State Land of an extent of fifty thousand six hundred and fifty-one square metres (50,651 m²) [extract from the survey report dated 8 July 2019 and registered in Reg. LS 99/99079259 giving description of 9 plots of State land excised from a block of 325A] situated at Riche Terre in the district of Pamplemousses, belonging to the Government of Mauritius by virtue of deeds transcribed in TV 521/384 and TV 634/113, respectively, and of which one hundred and thirteen hectares and six thousand one hundred and twenty square metres (113Ha6120m²) or two hundred and sixty-nine arpents and seventeen perches (269A17P) has been leased to Landscape Mauritius Ltd as per TB 201806/000071 is bounded as follows —

Towards the North partly by reserves seven metres and eighty centimetres (7.80m) wide adjoining a pavement of two metres (2.00m) wide along a common road seven metres and ninety centimetres (7.90m) wide, and partly by the surplus of State land on 3 lines measuring, respectively, thirty metres and twenty centimetres (30.20m) on a developed length, one hundred metres and eight centimetres (100.08m) and seventy-nine metres and thirty centimetres (79.30m);

Towards the East by surplus of State land (Plot 24) on three hundred and fifty-eight metres and thirty-seven centimetres (358.37m);

Towards the South by reserves seven metres and eighty centimetres (7.80m) wide adjoining a pavement of two metres (2.00m) wide along a common road fourteen metres and fifty centimetres (14.50m) wide, on one hundred forty-three metres and seventy-five centimetres (143.75m);

Towards the West by the surplus of State Land (Plot 21 and Plot 22) on two hundred and eighty-seven metres and forty-eight centimetres (287.48m).

Zone 30, a plot of land of an extent of forty-nine thousand two hundred and twenty square metres (49,220m²), itself made up of the combined extents of 2 contiguous plots of land of the respective extent of thirteen thousand four hundred and eight square metres (13,408m²) (PIN 1214100411) and thirty-five thousand eight hundred and twelve square metres (35,812m²) (PIN 1218190004), belonging to *Compagnie des Entrepôts de la Filature Itée*, as evidenced by title deeds drawn up before Mr. Notary Marie Joseph Jean Pierre Montocchio, dated the 1 October 2019, transcribed in volumes TV 201910/000655 and TV 201910/000656.

It is bounded as follows —

Towards the North, by surplus of land of an extent of thirty six thousand nine hundred and four square metres (36,904 m²), belonging to *Compagnie de La Morliere Ltée*, as per

title deed transcribed in volume 201709/001437, on one hundred and forty-six metres and eighty-seven centimetres (146.87m), between coordinates 1 000416.862E, 1008136.646N (Point BP1) and coordinates 1000559.938E, 1008170.039N (Point BP2).

Towards the East by Mrs. Saveena Peerun (wife of Mr. Mohummud Jahya Burctoolla), partly by Mrs. Mariam Peerun (wife of Mr. Mohamad Rashid Jhmeerbacus), partly by Mrs. Raheeben Peerun (wife of Mr. Mamoojee Cassim Essackjee), partly by Mr. Yogesh Naraina Poullé, partly by Mr. Mohammed Azizur Rahamun Shaikh, partly by Mr. Mohamed Feroz Mahamodally, partly by Miss. Parveen Bibi Goonjah, partly by Mr. and Mrs. Abdool Rashid Hotee, partly by Miss. Shaheen Ben Mohammed, partly by Mr. Asraf Khodabux, partly again by Mr. Asraf Khodabux, partly by Mr. and Mrs. Mohammad Asraf Abdool Hamid Khodabux, partly by Mr. S. Ahmed Reeaz Sunkur, partly by the extremity of a tarred common road of six metres (6.00m) wide and its reserves one metre fifty centimetres (1.50m) wide and partly by a plot of land of an extent of four hundred and seventy-three square metres and forty-five centimetres , being a green space forming part of morcellement Green Park, on a total length of three hundred and twenty-one metres and thirty centimetres (321.30m), between coordinates 1000559.938E, 10081 70.039N (Point BP2) and coordinates 1000631.996E, 10007856.831N (Point BP3).

Towards the South, by the surplus of land of an extent of seventy-four arpents twenty perches belonging to *Compagnie Filature De Riche Terre Limitée*, as per title deed transcribed in volume 573 No. 57, on one hundred and thirty-six metres and thirty-one centimetres (136.31 m), between coordinates 1000631.996E, 10007856.831N (Point BP3) and coordinates 1000499.109E, 1007826.262N (Point BP4).

And Towards the West, on 7 lines —

the first and second, by the reserves of Jin Fei Road, of irregular width, measuring, respectively, two hundred and one metres and forty-two centimetres (201 .42m), between coordinates 1000499.109E, 1007826.262N (Point BP4) and coordinates 1000410.362E, 1008007.137N (Point BP5), and twenty-three metres and sixty-three centimetres (23.63m), between coordinates 1000410.362E, 1008007.137N (Point BP5), and coordinates 1000425.850E, 1008024.994N (Point BP6).

the third, partly again by the reserves of Jin Fei Road, of irregular width, partly by a plot of land of nine hundred and seventy-seven square metres (977m²) , being a servitude constituted as per TV 201911/001566, to be used as an access to and from Jin Fei Road, tinted orange on plan, on a developed length of forty-nine metres and two centimetres (49.02m), between coordinates 1000425.850E, 1008024.994N (Point BP6) and coordinates 1000474.049E, 1008033.272N (Point BP7).

the fourth, again by the plot of land of nine hundred and seventy-seven square metres (977m²), being a servitude constituted as per TV 201911/001566, to be used as an access to and from Jin Fei Road, tinted orange on plan, on twenty-two metres and sixty centimetres (22.60m), between coordinates 1000474.049E, 1008033.272N (Point BP7) and coordinates 1000466.685E, 1008054.641N (Point BP8).

the fifth and sixth, again by the plot of land of nine hundred and seventy-seven square metres (977m²), being a servitude constituted as per TV 201911/001566, to be used as an access to and from Jin Fei Road, tinted orange on plan, measuring, respectively, twenty-four metres and three centimetres (24.03m), between coordinates 1000466.685E, 1008054.641N (Point BP8) and coordinates 1000443.257E, 1008049.252N (Point BP9) and six metres and fourteen centimetres (6.14m) on a developed length, between coordinates 1000443.257E, 1008049.252N (Point BP9) and coordinates 1000437.207E, 1008048.212N (Point BP10).

the seventh and last line, again by the surplus of land of the extent of thirty-six thousand nine hundred and four square metres (36,904 m²), belonging to *Compagnie de La Morliere Ltée*, as per title deed transcribed in volume 201709/001437, on ninety metres and seventy-two centimetres (90.72m), between coordinates 1000437.207E, 1008048.212N (Point BP10) and coordinates 1000416.862E, 1008136.646N (Point BP1).

Added by [\[GN No. 171 of 2020\]](#)

Zone 31, a plot of land of an extent of eleven thousand three hundred and ninety-six square metres (11,396m²) or two point seventy arpents (2.70A), being plot 34a [S34a/M44/45] (PIN 1217330149), sub-leased to Rose Palace Ltd by LANDSCOPE (MAURITIUS) LTD as per sub-lease agreement registered AA202007/043354, situated at Riche Terre in the district of Pamplemousses, forming part of eleven plots of land of an extent of one hundred and thirteen hectares and six hundred and twelve square metres (113Ha612m²) or two hundred sixty-nine point seventeen arpents (269.17A) leased to LANDSCOPE (MAURITIUS) LTD by the Government of Mauritius as per deed of lease transcribed in TB 201806/000071 within a larger block of land of the extent of three hundred and twenty-five arpents (325A) belonging to the Government of Mauritius by virtue of deeds transcribed in TV 521/384 and TV 634/113, respectively and is bounded as follows —

Towards the North by surplus of State Land (Plot 29 (S29/M4)) on eighty-five metres and thirty-five centimetres (85.35m);

Towards the East by reserves seven metres and eighty centimetres (7.80m) wide along a common road fourteen metres and forty centimetres (14.40m) wide, a pavement of 2.00m wide in between on two lines measuring respectively one hundred and eighteen metres and thirty-five centimetres (118.35m) and twenty-six metres and ten centimetres (26.10m) on a developed length;

Towards the South by reserves seven metres and eighty centimetres (7.80m) wide along a common road seven metres and ninety centimetres (7.90m) wide, a pavement of 2.00m wide between, on sixty-five metres and ninety-five centimetres (65.95m); and

Towards the West by surplus of State Land (Plot 34 (S34/M18)) on one hundred and thirty-four metres and seventy-five centimetres (134.75m).

Added by [\[GN No. 316 of 2021\]](#)

Zone 32, a plot of land of an extent of fifteen thousand eight hundred and seventy square metres (15,870m²), being plot 35 [S35/M39] (PIN 1217330141), subleased to Crystal Freezone Ltd by LANDSCOPE (MAURITIUS) LTD, situated at Riche Terre in the district of Pamplemousses, forming part of eleven (11) plots of land within a larger block of land of the extent of three hundred and twenty-five arpents (325A) leased from the State of Mauritius as per deed of lease transcribed in TB 201806/000071 and bounded as follows –

Towards the North by reserves seven metres and eighty centimetres (7.80m) wide and a pavement of two metres (2.00m) wide running along a common road seven metres and ninety centimetres (7.90m) on one hundred and thirteen metres and twenty-five centimetres (113.25m).

Towards the East by reserves seven metres and eighty centimetres (7.80m) wide and a pavement of two metres (2.00m) wide running along a common road eight metres (8.00m) wide on 2 lines measuring, respectively, five metres and thirty-five centimetres (5.35m) on a developed length and one hundred and nine metres and fifteen centimetres (109.15m).

Towards the South by reserves seven metres and eighty centimetres (7.80m) wide and a pavement of two metres (2.00m) wide running along a common road eight metres (8.00m) wide on 2 lines measuring, respectively, thirty-five metres and ninety-five centimetres (35.95m) on a developed length and ninety-three metres and eighty centimetres (93.80m).

Towards the West by surplus of State Land (Lot J1) on one hundred and thirty-eight metres and eighty-five centimetres (138.85m).

Added by [\[GN No. 137 of 2022\]](#)

SECOND SCHEDULE

[Sections 2 and 7]

FREEPORT ACTIVITIES

1. 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.

2. Building, developing and managing infrastructural facilities, warehouses, cold storage, offices, exhibition centres, processing units, open storage and display showroom, 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.

- 3.
- (1) Warehousing and storage;
 - (2) Breaking bulk;
 - (3) Sorting, grading, cleaning and mixing;
 - (4) Labelling, 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;
 - (9) **Repealed by [\[Act No. 11 of 2018\]](#)**
 - (10) Quality control and inspection services;
 - (11) Export and re-export oriented airport and seaport based activities;
 - (12) - (13) **Repealed by [\[Act No. 11 of 2018\]](#)**
 - (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 (14);
 - (16) **Repealed by [\[Act No. 11 of 2018\]](#)**

Note: For the purpose of –

- (a) items 1 and 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;

(b) item 3(m) –

“global trading” means international buying and selling of tradable commodities by a private freeport developer or freeport operator, 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.

Amended by [\[Act No. 26 of 2012\]](#); [\[GN No. 4 of 2015\]](#); [\[Act No. 9 of 2015\]](#); [\[GN No. 195 of 2016\]](#); [\[Act No. 11 of 2017\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 15 of 2021\]](#)

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 purposes of holding exhibitions, trade fairs and other events under section 7(3)(a)(iv)	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 event
6. Authorisation to a private freeport developer to provide warehousing facilities for storage of goods to any person under section 7(3)(a)(v)	3,000 per enterprise	4,500 per enterprise
7. Authorisation to a third party freeport developer to rent space to an enterprise outside the freeport zone for the manufacturing and storage of goods under section 7(3)(a)(vi)	the right to rent space to an enterprise outside the freeport zone for the manufacturing and storage of goods	3,000 per enterprise

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 1 of 2020\]](#); [\[Act No. 15 of 2021\]](#)