

# THE FREEPORT ACT 2004

## Act 43 of 2004

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

### ARRANGEMENT OF SECTIONS

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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;

<sup>1</sup>"Authority" means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004;

"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;

<sup>2</sup>"Comptroller"-

<sup>3</sup>"Director-General" means the Director-General of the Authority;

"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;

<sup>4</sup>"Director-General" means the Director-General of the Authority;

"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;

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"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** operator" means a person duly issued with a certificate<sup>6</sup> 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;

<sup>7</sup>"licensed auditor" has the same meaning as in the Financial Reporting Act

<sup>8</sup>"licensee" means any person licensed under this Act;

"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;

"occasional operator" <sup>9</sup>

"private **freeport** developer" means a person duly issued with a certificate<sup>10</sup> 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 and licence 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.

### **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 <sup>11</sup>holder of a certificate under this Act.

## **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 <sup>12</sup>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) <sup>13</sup>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 <sup>14</sup>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<sup>15</sup> 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<sup>16</sup> and requiring a certificate<sup>17</sup> under this Act.
- <sup>18</sup>(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.

<sup>19</sup>(c) In this subsection –

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

(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 <sup>20</sup>50 per cent of the <sup>21</sup>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;

<sup>22</sup> (ia) in the case of an enterprise referred to in <sup>23</sup>item (3)(1) 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 <sup>24</sup>certificate of the private **freeport** developer or **freeport** operator, as the case may be.
- <sup>25</sup>(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 <sup>26</sup>item 3(1) of the Second Schedule.

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

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

- (1) <sup>27</sup>No person shall carry out any **freeport** activity in a **freeport** zone unless he is the holder of an appropriate **freeport** certificate <sup>28</sup>under this Act.
- <sup>29</sup>(2) repealed Act 14 of 2009
- <sup>30</sup>(3) repealed Act 26 of 2012
- <sup>31</sup>(4) repealed Act 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<sup>32</sup>, 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.
- <sup>33</sup>(4) Every holder of a freeport certificate shall display his freeport certificate in a conspicuous place at his business premises.

## <sup>34</sup>**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,<sup>35</sup> or an authorisation is granted under section 7(3)(a)(i) or (iv)the applicant<sup>36</sup> or the enterprise to which the



authorisation is granted shall pay to the Managing Director the appropriate annual fee specified in the Third Schedule.

- <sup>37</sup> (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.<sup>38</sup>

## **12. Suspension or revocation of <sup>39</sup>certificate**

- (1) Where the <sup>40</sup>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 licence;
    - (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 <sup>41</sup>Director-General, suspend or revoke the licence, as the case may be.

- (2) Where a licence 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 licence, as the case may be.

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

Where a company or cooperative society holding a <sup>42</sup>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 and Director-General and return its certificate<sup>43</sup>.

## 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<sup>44</sup> 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 -
  - <sup>45</sup>(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;
  - <sup>46</sup>(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.

## 15. Control of freeport zones

- <sup>47</sup>(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 Freeport zone and the stocktaking 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.

## 16. Goods <sup>48</sup>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 <sup>49</sup>holder of a certificate; and
- (b) goods imported into a **freeport** zone or removed from a bonded warehouse<sup>50</sup> 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) <sup>51</sup>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.

- <sup>52</sup>(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 <sup>53</sup> subsection (2) or (2A), the holder of a freeport certificate or other person, as the case may be, shall comply with such procedures as may be laid down by the Director-General.

#### **17. Goods leaving a freeport zone**

- (1) Unless exported or re-exported, any goods removed from a **freeport** zone -
  - (a) <sup>54</sup>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.
- <sup>55</sup> (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.

#### **18. Revaluation of goods**

- (1) The Director-General may, on application and at the expense of the <sup>56</sup>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.

#### **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 <sup>57</sup>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).
- <sup>58</sup>(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.

- (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.

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

Every <sup>59</sup>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.

## **PART VI – MISCELLANEOUS**

### **22. Offences**

- (1) Any company or cooperative society, holder of a <sup>60</sup>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.

### **23. Jurisdiction**

<sup>61</sup>(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.

## 24. Regulations

- (1) The Minister may-
  - (a) make such regulations as he thinks fit for the purposes of this Act;
  - <sup>62</sup>(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.

## 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.
- <sup>63</sup>(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.

## **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.

<sup>64</sup>**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.

**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 (1015161.10rnE, 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);

<sup>65</sup>**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).

**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.

**<sup>66</sup>Zone 13, deleted by GN 28/14 w.e.f. 09.12.2013**

**<sup>67</sup>Zone 14, deleted by GN 217 of 2016 w.e.f 30.09.2016**

**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.

**<sup>68</sup>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.

**<sup>69</sup>Zone 17 deleted [Act 10 of 2017]**

**<sup>70</sup>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 Pamplémousses 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 (82.30), 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).

<sup>71</sup>**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 and arpent ninety eight pershes 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 Entrepots 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 centimetres (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.

<sup>72</sup>**Zone 20, deleted by GN 29/13 w.e.f. 10.04.10**

<sup>73</sup>**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 Port 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 (996 959.931 mE 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.

<sup>74</sup>**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 1 005 806.953mN (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 (189.30m), 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 1 005 887.144mN (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.

<sup>75</sup>**Zone 23, deleted by GN 28/14 w.e.f. 09.12.2013**

<sup>77</sup>**Zone 24**, a plot of land belonging to Trade Park Mon Tresor Ltd, of an extent of twenty four hectares one thousand six hundred and twenty square metres (24ha1620m<sup>2</sup>) (PIN 1520360002) situated in the district of Grand Port place called Mon Tresor and forming part of Mon Desert Estate of an original extent of seven hundred and thirty four Arpents and sixty three square perches (734A 63P) belonging to Omnicane Limited (formerly Mon Tresor & Mon Desert Ltd) according to title deed transcribed in volume T.V 380 No. 574, and bounded as follows-

Towards the North by surplus of the property belonging to Omnicane Limited on two hundred and forty six metres and thirty four centimetres (246.34m) between the points P1 and P2 having co-ordinates P1 (261664.89mE, 331424.86mN) and P2(261870.98mE, 331289.92mN), by a public road on ten metres and forty one centimetres (10.41m) between the points P2 and P3 and having the co-ordinates P2 (261870.98mE, 331289.92mN) and P3 (261880.27mE, 331285.21mN), again by surplus of the property belonging to Omnicane Limited on one hundred and five metres and seventy two centimetres (105.72m) between the points P3 and P4 having the co-ordinates P3 (261880.27mE, 331285.21mN) and P4 (261985.65mE, 331277.56mN), by reserves along a common road on three lines, the first one measuring one hundred and seventy three metres and fifty three centimetres (173.53m) between the points P4 (261985.65mE, 331277.56mN) and P5 (262130.92mE, 331182.65mN), the second one measuring two hundred and fifty two metres and seventy two centimetres (252.72m) between the points P5 (262130.92mE,

331182.65mN) and P6 (262341.83mE, 331043.43mN), and the third one measuring ninety one metres and sixty four centimetres (91.64m) between the points P6 (262341.83mE, 331043.43mN) and P7 (262419.13mE, 330994.21mN), respectively.

Towards the East again by surplus of the property belonging to Omnicane Limited on one hundred and thirty eight metres and seventeen centimetres (138.17m) between the points P7 and P8 and having the co-ordinates P7 (262419.13mE, 330994.21mN) and P8 (262340.53mE, 330880.57mN).

Towards the South again by surplus of the property belonging to Omnicane Ltd on four lines, the first on a developed length measuring one hundred and sixty seven metres and ten centimetres (167.10m) between points P8 and P9 and having the co-ordinates P8 (262340.53mE, 330880.57mN) and P9 (262174.39mE, 330879.34mN), the second on one hundred and seventy five metres and ninety one centimetres (175.91m) between points P9 and P10 and having the co-ordinates P9 (262174.39mE, 330879.34mN) and P10 (262025.53mE, 330973.06mN), the third on one hundred and eleven metres and four centimetres (111.04m) between the points P10 and P11 and having co-ordinates P10 (262025.53mE, 330973.06mN) and P11 (261966.24mE, 330879.17mN) and the fourth on five hundred and forty six metres and twenty two centimetres (546.22m) between the points P11 and P12 and having the co-ordinates P11 (261966.24mE, 330879.17mN) and P12 (261501.81mE, 331166.68mN).

Towards the West again by surplus of the property belonging to Omnicane Limited on three hundred and five metres and thirty seven centimetres (305.37m) between the points P12 and P1 and having the co-ordinates P12 (261501.81mE, 331166.68mN) and P1 (261664.89mE, 331424.86mN).

**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 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.
3.
  - (a) Warehousing and storage;
  - (b) Breaking bulk;
  - (c) Sorting, grading, cleaning and mixing;
  - (d) Labelling, packing, repacking and repackaging;
  - (e) Light assembly;
  - (f) Minor processing;
  - (g) Ship building, repairs and maintenance of ships and aircraft;
  - (h) Storage, maintenance and repairs of empty containers;
  - (i) Freight forwarding services;
  - (j) Quality control and inspection services;
  - (k) Export and re-export oriented airport and seaport based activities;
  - (l) Any manufacturing activity, provided that -
    - (i) the enterprise exports its manufactured goods to the extent of at least 95 per cent of its annual turnover, of which at least <sup>79</sup>50 per cent shall be exported to Africa; and
    - (ii) the remaining percentage may, upon approval by the Board of Investment, be put on the local market.
  - (m) Global trading, provided that the private freeport developer or freeport operator operates one or more activities referred to in sub-items (a) to (k);
  - (n) Vault services in respect of gold, silver, platinum, precious and semi-precious stones, precious metals, pearls, works of art and collectors' pieces or antiques;
  - (o) Security, courier or assaying services, where relevant, wholly and exclusively for the items referred to in paragraph (n);

(p) <sup>80</sup>Providing freeport related services outside Mauritius for advisory, marketing, engineering, project management, technical support and related services through a company incorporated in Mauritius.

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.

\*Repealed and replaced by [Act No. 9 of 2015]

### THIRD SCHEDULE

(sections 11 and 24)

#### 81828384 **FEEES**

			Annual fee payable -	
			within the due date (Rs)	after the due date (Rs)
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	

#### Related documents:

<sup>1</sup> w.e.f. 01-July-2006, **ACT 15/2006**, The Finance Act 2006, section 14 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order the definition of “Authority”

<sup>2</sup> w.e.f. 01-July-2006, **ACT 15/2006**, The Finance Act 2006, section 14 (a) (i), amended section 2, by deleting the definition of “Comptroller” which is ““Comptroller” has the same meaning as in the Customs Act”

<sup>3</sup> w.e.f. 01-July-2006, **ACT 15/2006**, The Finance Act 2006, section 14 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order the definition of “Director General”

<sup>4</sup> w.e.f. 01-July-2006, **ACT 15/2006**, The Finance Act 2006, section 14 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order the definition of “Director-General”

<sup>5</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (a) (i), amended section 2 by repealing the definitions of “export enterprise” which is ““export enterprise” has the same meaning as in the Industrial Expansion Act”

<sup>6</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (a) (ii), amended section 2, in the definition of “*freeport operator*”, by deleting the words “*of license*”

<sup>7</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (a) (iv), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*licensed auditor*”

<sup>8</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (a) (i), amended section 2 by repealing the definitions of “*licensee*” which is “*licensee means any person licensed under this Act*”

<sup>9</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (a) amended section 2, by deleting the definition of “*occasional operator*” which is  
“*occasional operator means the holder of a certificate<sup>9</sup> under this Act to carry out the activities specified in item 4 of the Second Schedule*”;

<sup>10</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (a) (ii), amended section 2, in the definition of “*private freeport developer*”, by deleting the words “*of license*”

<sup>11</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (b), amended section 3 (5), by deleting the word “*licensee*” and replacing it by the words “*holder of a certificate*”

<sup>12</sup>w.e.f. 01-July-2006, **ACT 15/2006**, The Finance Act 2006, section 14 (c), amended the Freeport Act by deleting the word “*Comptroller*” wherever it appears and replacing it by the word “*Director-General*”

<sup>13</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (b)(i)(A)(I) amended section 7, by repealing subsubparagraph which is  
“(A) to an export enterprise for the storage of duty free goods; or “  
and replacing it by the new subsubparagraph (A)-

<sup>14</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (c) (i) (A), amended section 7 (3) (a) (i), by deleting the word “*licensee*” and replacing it by the words “*holder of a certificate*”

<sup>15</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (b)(i)(A)(II) amended section 7(3)(a)(iv), by deleting the words “*a local*” and replacing them by the word “*an*”;

<sup>16</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (b)(i)(B) amended section 7(3)(b), by deleting the words “*a freeport activity*” and replacing them by the words “*an authorised activity*”

<sup>17</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (c) (i) (B), amended section 7 (3) (b), by deleting the word “*and a licence*”

<sup>18</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (b)(i)(C) amended section 7(3)(b), by inserting, after paragraph (b), the new paragraphs (ba), (bb) and (bc).

<sup>19</sup> w.e.f. 14-May-2015, **ACT No. 9 of 2015**, The Finance Act (Miscellaneous Provisions) 2015, section 20(a)(i) amended section 7(3)(c), by repealing paragraph (c) which is  
“*(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.,*  
and replacing it by the following paragraph –  
“(c) In this subsection -  
“support services” means ship management services or such other services as may be prescribed.

<sup>20</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (c) (ii), amended section 7 (5) (a), by deleting the words “*20 per cent*” wherever they appear and replacing them by the words “*50 per cent*”

<sup>21</sup> <sup>4</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (b)(ii)(A) amended section 7(5)(a)(i) and 7(5)(a)(ii), by deleting the words “*value for customs purposes of the goods*” and replacing them by the words “*annual turnover of the goods to be*”.

<sup>22</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (b)(ii)(B) amended section 7(5)(a) by inserting, after subparagraph (i), new subparagraph (ia) -

<sup>23</sup> w.e.f. 14-May-2015, **ACT No. 9 of 2015**, The Finance Act (Miscellaneous Provisions) 2015, section 20(a)(ii)amended subsections (5)(a)(ia), by deleting the words “*Category F of item 3*” and replacing them by the words “*item 3(1)*”

<sup>24</sup>w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (c) (iii), amended section 7 (6) , by deleting the word “*licence*” and replacing it by the words “*certificate*”

<sup>25</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (b)(iii) amended section 7 by adding the following new subsection(7)

<sup>26</sup> w.e.f. 14-May-2015, **ACT No. 9 of 2015**, The Finance Act (Miscellaneous Provisions) 2015, section 20(a)(ii)amended subsections (7), by deleting the words “*Category F of item 3*” and replacing them by the words “*item 3(1)*”

<sup>27</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (c)(i) amended section 8 in subsection (1), by deleting the words “*Subject to subsection (3), no*” and replacing them by the word “*No*”



<sup>28</sup> w.e.f. 01-July-2009, ACT 14/2009, The Finance (Miscellaneous Provisions) Act 2009, section 18 (d) (i), amended section 8 (1), by deleting the words “and is duly licenced”

<sup>29</sup> w.e.f. 01-July-2009, ACT 14/2009, The Finance (Miscellaneous Provisions) Act 2009, section 18 (d) (ii), amended section 8, by repealing subsections (2) which is

“(2) Any private freeport developer or freeport operator may, on an application being made to the Managing Director, be authorised to carry out, in addition to his freeport activities, activities relating to paper trading, on such terms and conditions as the Board may approve”.

<sup>30</sup> w.e.f. 22-December-2012, ACT 26/2012, The Finance Act 2012, section 9 (c)(ii) amended section 8 by repealing subsection (3) which is

(3) “No **freeport** certificate shall be required in respect of the activities specified in item 4 of the Second Schedule.”

<sup>31</sup> w.e.f. 01-July-2009, ACT 14/2009, The Finance (Miscellaneous Provisions) Act 2009, section 18 (d) (ii), amended section 8, by repealing subsections (4) which is

“(4) For the purposes of subsection (2), “paper trading” refers to international buying and selling of tradable commodities by a private **freeport** developer or **freeport** operator, either in his own name or as an agent, 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.”

<sup>32</sup> w.e.f. 01-July-2009, ACT 14/2009, The Finance (Miscellaneous Provisions) Act 2009, section 18 (e) (i), amended section 10 (1), by inserting, after the words “the Managing Director shall” the words “, subject to Part IV”

<sup>33</sup> w.e.f. 01-July-2009, ACT 14/2009, The Finance (Miscellaneous Provisions) Act 2009, section 18 (e) (ii), amended section 10, by adding, after subsection (3), the new subsection (4)

<sup>34</sup> w.e.f. 01-July-2009, ACT 14/2009, The Finance (Miscellaneous Provisions) Act 2009, section 18 (f) (i), amended Part IV, by repealing the heading which is “PART IV - ISSUE OF FREEPORT LICENCE” and replacing it by the new heading

<sup>35</sup> w.e.f. 22-December-2012, ACT 26/2012, The Finance Act 2012, section 9 (d)(i)(A) amended section 11(1), by inserting, after the words “Board of Investment”, the words “, or an authorisation is granted under section 7(3)(a)(i) or (iv)

<sup>36</sup> w.e.f. 22-December-2012, ACT 26/2012, The Finance Act 2012, section 9 (d)(i)(B) amended section 11(1), by inserting, after the words “applicant”, the words “or the enterprise to which the authorisation is granted”

<sup>37</sup> w.e.f. 22-December-2012, ACT 26/2012, The Finance Act 2012, section 9 (d)(ii) amended section 11, by repealing subsections (2) and (3) which are

(2) The annual fee under subsection (1) shall be paid-

(a) at the time of issue of the freeport certificate; and

(b) in respect of every period of 12 months as from the date of issue of the freeport certificate.

(3) The fee payable by an occasional operator referred to in item 4 of the Third Schedule shall be paid at the time of issue of the certificate.”

and replacing them by the new subsections (2) and (3)

<sup>38</sup> w.e.f. 01-July-2009, ACT 14/2009, The Finance (Miscellaneous Provisions) Act 2009, section 18 (f) (ii), amended Part IV, by repealing section 11 which is

“11. No freeport activity without a freeport licence

(1) No holder of a **freeport** certificate shall commence any **freeport** activity in a **freeport** zone unless he is duly licenced under this Act.

(2) Where a **freeport** certificate is issued under section 10, the Managing Director shall forthwith forward a copy of the certificate to the **Director-General** and upon payment of the appropriate fee specified in the Third Schedule, the **Director-General** shall issue a **freeport** licence to the holder of the **freeport** certificate on such terms and conditions as he may Impose.

(3) No licensee shall carry out any business activity outside the **freeport** zone.

(4) Subject to subsection (5), the fee under subsection (2) shall be paid -

(a) at the time of issue of the **freeport** licence; and

(b) in respect of every period of 12 months as from the date of issue of the **freeport** licence, on or before the expiry date of the licence.

(5) Every licensee shall pay to the **Director-General** the appropriate fees specified in the Third Schedule.

(6) The fee payable in respect of a licence to an occasional operator referred to at item 4 of the Third Schedule shall be paid at the time of issue of the licence.

(7) No **freeport** licence shall be transferable except with the approval of the **Director-General** and the Board of Investment.

(8) Every holder of a **freeport** licence shall display its **freeport** licence in a conspicuous place at its business premises.”

- 
- and replacing it by the new section 11
- <sup>39</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (g) (ii), amended section 12 , by deleting the words “*Freeport licence*” wherever they appear and replacing them by the word “*certificate*”
- <sup>40</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (g) (iii), amended section 12 , by deleting the word “*Director-General*” wherever they appear and replacing them by the words “*Managing Director*”
- <sup>41</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (g) (iv), amended section 12 , by deleting the words “*Board of Investment*” wherever they appear and replacing them by the word “*Director-General*”
- <sup>42</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (h) (i), amended section 13 , by deleting the words “*Freeport licence*” wherever they appear and replacing them by the word “*certificate*”
- <sup>43</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (h) (ii), amended section 13 , by deleting the words “*and licence*”
- <sup>44</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (i) (i), amended section 14 (3) , by adding after the word “*Director-General*” the words “*and Managing Director*”
- <sup>45</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (i) (ii) (A), amended section 14 (5) , by repealing paragraph (a) which is  
“(a) submit to the **Director-General**, electronically or otherwise, an annual return of all goods in his warehouses, duly certified by an independent qualified auditor; and”  
and replacing it by the new paragraph (a)
- <sup>46</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (i) (ii) (B), amended section 14 (5) , by inserting after paragraph (a), the new paragraph (aa)
- <sup>47</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (j), amended section 15 , by repealing subsection (1) which is  
“(1) Every **freeport** zone shall be under the overall control and administration of the **Director-General**.”  
and replacing it by the new subsection (1)
- <sup>48</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (e)(i) amended section 16 in the heading, by inserting, after the word “*Goods*”, the words “*and services*”
- <sup>49</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (k), amended section 16, by deleting the word “*licensee*” wherever it appears and replacing it by the words “*holder of a certificate*”
- <sup>50</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (e)(ii) amended section 16(1)(b) by deleting the words “*or an export enterprise*”;
- <sup>51</sup> w.e.f. 21-April-2005, **Act 14/2005**, The Finance Act 2005, section 16, amended section 16 (2), by deleting the words “*Any goods or services supplied to a licensee by a registered person under the Value Added Tax Act*” and replacing them by the words “*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 licensee by a registered person under that Act*”.
- <sup>52</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (e)(iii) amended section 16 by inserting new Section (2A)
- <sup>53</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (e)(iv) amended section 16 in subsection (3), by deleting the words “*subsection (2), the holder of a freeport certificate*” and replacing them by the words “*subsection (2) or (2A), the holder of a freeport certificate or other person, as the case may be*”;
- <sup>54</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (f)(ii) amended section 17 by deleting the words “*by an occasional operator for display or sale at international exhibitions and for sale at trade fairs*” and replacing them by the words “*by a holder of a freeport certificate for the purpose of holding exhibitions, trade fairs and other events*”
- <sup>55</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (f)(i) amended section 17 by adding the following new subsection, the existing provision being numbered (1) -
- <sup>56</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (k), amended section 18, by deleting the word “*licensee*” wherever it appears and replacing it by the words “*holder of a certificate*”
- <sup>57</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (k), amended section 20, by deleting the word “*licensee*” wherever it appears and replacing it by the words “*holder of a certificate*”
- <sup>58</sup> w.e.f. 19-July-2006, **ACT 18/2008**, The Finance (Miscellaneous Provisions) Act 2008, section 12 (b), amended section 20, by repealing subsection (4) which is

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“(4) Every record under subsections (i), (2) and (3) and the specified documents referred to in section 19 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 Director-General or the Managing Director”

and replacing it by the following subsection

<sup>59</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (k), amended section 21, by deleting the word “licensee” wherever it appears and replacing it by the words “holder of a certificate”

<sup>60</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (l), amended section 22, by deleting the words “Freeport licence” and “licence” and replacing them by the word “certificate”

<sup>61</sup> w.e.f. 7-August-2006, **ACT 15/2006**, The Finance Act 2006, section 14 (b), amended section 23, by adding the new subsection (2), the existing provision being numbered (1) accordingly

<sup>62</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (m), amended section 24 (1), by repealing paragraph (b) which is

“(b) on the recommendation of -

(i) the Board of Investment, amend, by regulations, the First Schedule and the Second Schedule; or

(ii) the Director-General, amend, by regulations, the Third Schedule. “

and replacing it by the new paragraph (b)

<sup>63</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (n), amended section 26, by inserting the new subsections (11A) and (11B)

<sup>64</sup> w.e.f. 18-March-2006, **GN 31/2006**, regulation 3, amended the First Schedule, by deleting “Zone 5” which is  
“**Zone 5**, a plot of State Land, being part of reclaimed land at Mer Rouge area in the District of Port Louis measuring thirty two hectares eight thousand six hundred and forty four square metres (32 ha 8644m<sup>2</sup>), made up of two contiguous portions of land, described as follows-

The first portion of the extent of eleven hectares five thousand three hundred and forty square metres (11 ha 5340m<sup>2</sup>) is bounded as follows-

Towards the North East by surplus of State Land (access road) on three hundred and seventy eight metres and thirty centimetres (378.30m), i.e. between coordinates 996676.80mE, 1006572.48mN and 996989.96mE, 1006360.24mN.

Towards the South East by the second portion hereinafter described on four hundred and fifteen metres and seventy one centimetres (451.71m), i.e. between coordinates 996634.56mE, 1006144.59mN and 996989.96mE, 1006360.24mN.

Towards the South West again by surplus of State Land (Container Park) on three hundred and fifty four metres and four centimetres (354.04m), i.e. between coordinates 996449.73mE, 1006446.55mN and 996634.56mE, 1006144.59mN.

Towards the North West by the high water mark of the sea.

The second portion of the extent of twenty one hectares three thousand three hundred and four square metres (21 ha 3304m<sup>2</sup>) is bounded as follows-

Towards the North East by surplus of State Land (access road) on three hundred and fifty nine metres (359.00m), i.e. between coordinates 996989.96mE, 1006360.24mN and 997287.11mE, 1006158.79mN.

Towards the South East by surplus of State Land (access road) on five lines measuring respectively six metres and ninety three centimetres (6.93m, i.e. between coordinates 997287.11mE, 1006158.79mN and 997290.50mE, 1006152.75mN; twenty five metres and sixty four centimetres (25.64m), i.e. between

coordinates 997290.50mE, 1006152.75mN and 99.7287.22mE, 1006127.32mN; two hundred and eighty one metres and forty four centimetres (281.44m), i.e. between coordinates 997287.22mE, 1006127.32mN and 997144.25mE, 1005884.90mN; sixty three metres and twenty eight centimetres (63.28m), i.e. between

coordinates 997144.25mE, 1005884.90mN and 997124.11mE, 1005824.91mN; sixty one metres and fifty four centimetres (61.54m), i.e. between coordinates 997067.00mE, 1005802.00mN and 997124.11mE, 1005824.91mN.

Towards the South West again by surplus of State Land (access road and Container Park) on two lines measuring respectively four hundred and thirty metres and four centimetres and (430.04m), i.e. between coordinates 996688.98 mE 1006007.02mN and 997067.00mE, 1005802.00mN and one hundred and forty five metres and seventy five centimetres (145.75m), i.e. between coordinates 996688.98mE, 1006007.02mN.

Towards the North West partly by surplus of State Land (Container Park) and partly by the first portion hereinafter described on two lines measuring respectively twenty four metres and ten centimetres (24.10m), i.e. between coordinates 996614.00mE, 1006132.01mN and 996634.56mE, 1006144.59mN and four hundred and fifteen metres and seventy one centimetres (415.71m), i.e. between coordinates 996634.56mE, 1006144.59mN and 996989.96mE, 1006360.24mN.

and replacing it by the new Zone 5

<sup>65</sup> w.e.f. 12-August-2007, **GN 179/2007**, regulation 3, amended the First Schedule, by deleting “Zone 11” which is

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**“Zone 11**, a portion of State Land, being part of reclaimed land situated within the Port Harbour Area in the district of Port Louis and under the control of the Mauritius Ports Authority, of an extent of one hectare, three thousand and six hundred square metres (1.36Ha) and bounded as follows-

Towards the East by the surplus of State Land (Reclaimed Land) on six lines, the first one on a developed length measuring ninety three metres and seventy six centimetres (93.76m), the second, third, fourth, fifth and sixth ones measuring thirty eight metres and seventy six centimetres (38.76m), nine metres and sixty six centimetres (9.66m), thirty three metres and seven centimetres (33.07m), fourteen metres (14.00m), eight metres and forty centimetres (8.40) respectively.

Towards the South West by the surplus of State Land (Reclaimed Land) on a developed length measuring three hundred and nine metres (309.00m)<sup>3</sup>

Towards the North West partly by an access fifteen metres (15.00m) wide on nine metres and forty centimetres (9.40m) and partly by State Land (Reclaimed Land) on two lines measuring one hundred and fifty three metres and fifty nine centimetres (153.59m) and one hundred and sixty four metres and sixty one centimetres (164.61m) respectively.”

and replacing it by the new Zone 11

<sup>66</sup> w.e.f 9-December 2013, GN 28/2014, regulation 3, amended the First Schedule, by deleting Zone 13, which is **Zone 13**, a portion of State Land at Rose Belle in the district of Grand Port, of an extent of one hectare seven thousand six hundred and seventy square metres (1ha7670m<sup>2</sup>) or four arpents nineteen perches (4A19P) forming part of a large plot of an extent of five hundred and thirty four hectares three thousand six hundred and twenty one square metres (534ha 3621m<sup>2</sup>) (Domaine Rose Belle) belonging to the Government of Mauritius as per title deed transcribed in Volume 1221 No.103, in whose rights the Rose Belle Sugar Estate Board has been vested as is provided in sections 2 and 16 of the Rose Belle Sugar Estate Board Act and bounded as follows:-

Towards the North West partly by the surplus of State Land (Domaine Rose Belle) and partly by an access road on seven lines, the first one measuring fifty one metres forty seven centimetres (51.47m), i.e. between coordinates 1007298.59mE, 977731.40mN and 1007338.76mE, 977763.58mN, the second one measuring seventy eight metres fifty six centimetres (78.56m), i.e. between coordinates 1007338.76mE, 977763.58 mN and 1007290.46mE, 977825.53 mN, the third one measuring eleven metres fifty four centimetres (11.54m), i.e. between coordinates 1007290.46mE, 977825.53mN and 1007299.44mE, 977832.78mN, the fourth one measuring six metres seventy two centimetres (6.72m), i.e. between coordinates 1007299.44mE, 977832.78mN and 1007295.23mE, 977838.01mN, the fifth one measuring twenty two metres twenty nine centimetres (22.29m), i.e. between coordinates 1007295.23mE, 977838.01mN and 1007312.58mE, 977852.00mN, the sixth one measuring forty five metres eighty five centimetres, i.e. between coordinates 1007312.58mE, 977852.00mN and 1007342.53mE, 977817.30mN, the seventh one on a developed length measuring seventy three metres twenty centimetres (73.20m), i.e. between coordinates 1007342.53mE, 977817.30mN and 1007402.17mE, 977859.73mN.

Towards the North East by the surplus of State Land (Domaine Rose Belle) on one hundred and fifty two metres eighty centimetres (152.80m), i.e. between coordinates 1007402.17mE, 977859.73mN and 1007488.14mE, 977733.40mN.

Towards the South partly by the surplus of State Land (Domaine Rose Belle) on ten metres thirty three centimetres (10.33m), i.e. between coordinates 1007488.14mE, 977733.40mN and 1007479.60mE, 977727.59mN and partly by an access road on three lines, the first one on a developed length measuring fifty seven metres fifty four centimetres (57.54m), i.e. between coordinates 1007479.60mE, 977727.59mN and 1007422.40mE, 977733.82mN, the second one measuring nine metres eight centimetres (9.08m), i.e. between coordinates 1007422.40mE, 977733.82mN and 1007413.87mE, 977736.94mN and the third one on a developed length measuring eighty seven metres thirty seven centimetres (87.37m), i.e. between coordinates 1007413.87mE, 977736.94mN and 1007346.83mE, 977680.92mN. Towards the South West by the surplus of State Land (Domaine Rose Belle) on three lines, the first one measuring sixty three metres ninety two centimetres (63.92m), i.e. between coordinates 1007346.83mE, 977680.92mN and 1007306.33mE, 977730.37mN, the second one measuring five metres forty centimetres (5.40m), i.e. between coordinates 1007306.33mE, 977730.37mN and 1007302.12mE, 977726.99mN, the third one measuring five metres and sixty four centimetres (5.64m), i.e. between coordinates 1007302.12mE, 977726.99mN and 1007298.59mE and 977731.40mN.

<sup>67</sup> w.e.f 30-September-2016, **GN 217 of 2016**, regulation 3, amended the First Schedule to the Act, by deleting the following item – Zone 14.

<sup>68</sup> w.e.f. 16-April-2005, **GN 153/2005**, regulation 3, amended the First Schedule, by adding at the end, the new Zone 16 and Zone 17

<sup>69</sup> w.e.f. 4-May-2017, **Act 10 of 2017**, Finance (Miscellaneous Provisions) Act 2017, section 22, The Freeport Act is amended, in the First Schedule, by deleting the item specified in the Fifth Schedule to this Act which is as follows:

*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 104772.96mE, 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).*

<sup>70</sup> w.e.f. 24-September-2009, **GN 19/2010**, regulation 3, amended the First Schedule, by adding after Zone 17, the new Zone 18”

<sup>71</sup> w.e.f. 10-April-2010, **GN 79/2010**, regulation 3, amended the First Schedule, by adding after Zone 18, the new Zones 19 and 20.”

<sup>72</sup> w.e.f. 10-April-2010, **GN 29/2013**, regulation 3, amended the First Schedule, by deleting Zone 20, which is “**Zone 20** two plots of land situated in the district of Pamplémousses, place called Morcellement Saint André (Solitude)-

*The first plot of an extent of five thousand one hundred and sixty four and fifty two hundredths square metres (5,164.52m<sup>2</sup>) or one arpent twenty two perches and thirty six hundredths (1A 22.36P), being itself all that is left [after deduction of a plot of land of an extent of one hundred and forty three and eighty four hundredths square metres (143.84m<sup>2</sup>) occupied by a tomb], from an original plot of land of an extent of one arpent twenty four perches (1A 24P) or five thousand two hundred and thirty three and eighty eight hundredths square metres (5,233.88m<sup>2</sup>) as per deed, belonging to the company Tropical Cubes Co. Ltd., for having acquired same from the company Industrial Estates Ltd., as evidence by a deed drawn up before Mr. Notary Marie Joseph Jean Pierre Montocchio, dated the eleventh day of December two thousand and two (11/12/2002), duly registered and transcribed in Volume 5073 No. 36 and bounded as follows-*

*Towards the North East, on three lines-*

- (a) *the first line, by a plot of land of an extent of seventy five perches, belonging to Mr. Sookdeo Ramhit, as per title deed transcribed in Volume 645 No. 130, on ninety eight metres and eighty centimetres (98.80m), running between coordinates 1 003 306.637mE and 1 012 895.227mN (Point A) and 1 003 394.069mE and 1 012 849.210mN (Point B), measured as from a boundary stone marked “LA”, for the plot of land presently described;*
- (b) *the second and third lines, by a plot of land of an extent of one hundred and forty three and eighty four hundredths square metres, occupied by a tomb, measuring respectively seven metres and ninety eight centimetres (7.98m), running between coordinates 1 003 394.069mE and 1 012 849.210mN (Point B) and 1 003 390.361mE and 1 012 842.144mN (Point C), and eighteen metres and twenty one centimetres (18.21m), running between coordinates 1 003 390.361mE and 1 012 842.144mN (Point C) and 1 003 406.535mE and 1 012 833.778mN (Point D); these two lines follow a concrete wall fifteen centimetres (0.15m) thick, found on the said plot of land;*

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*Towards the South East, by Plaines des Papayes Road B.11, on thirty seven metres and thirty centimetres (37.30m), running between coordinates 1 003 406.535mE and 1 012 833.778mN (Point D) and 1 003 389.505mE and 1 012 800.593mN (Point E);*

*Towards the South West, by the second plot hereinafter described, on one hundred and seventeen metre and sixty four centimetres (117.64m). running between coordinates 1 003 389.505mE and 1 012 800.593mN (Point E) and 1 003 285.302mE and 1 012 855.187mN (Point F); this limit crosses partly a gate and crosses partly a concrete building under c.i.s, found partly on the plot of land presently described and partly on the said second plot;*

*And towards the North West, by the axis of a common and party road as per deed, on forty five metres and thirty seven centimetres (45.37m), running between coordinated 1 003 285.302mE and 1 012 855.187mN (Point F) and 1 003 306.637mE and 1 012 895.22 7mN (Point A); this limit follows a wire fence supported by galvanised pipes.*

*The second plot of an extend of five thousand three hundred and forty seven and twenty six hundredths square metres (5,347.26m<sup>2</sup>) or one arpent twenty six perches and sixty nine hundredths (1A 26.69P), instead on one arpent twenty five perches (1A 25P) or five thousand two hundred and seventy six and nine hundredths square metres (5,276.09m<sup>2</sup>) as per deed, belonging to the said company Tropical Cubes Co. Ltd., for having acquired same from the company Industrial Estates Ltd., as evidenced by a deed drawn up before Mr. Notary Marie Joseph Jean Pierre Montocchio, dated the nineteenth day of May two thousand and eight (19/05/2008), duly registered and transcribed in Volume 7005 No. 8 and bounded as follows-*

*Towards the North East, by the first plot hereinbefore described, on one hundred and seventeen metres and sixty four centimetres (117.64m), running between coordinates 1 003 285.302mE and 1 012 855.187mN (Point F) and 1 003 389.505mE and 1 012 800.593mN (Point E); this limit crosses partly a concrete building under c.i.s, found partly on the plot of land presently described and partly on the said first plot, and crosses partly a gate;*

*Towards the South East, by Plaines des Papayes Road B.11, on forty five metres and fifteen centimetres (45.15m), running between coordinated 1 003 389.505mE and 1 012 800.593mN (Point E) and 1 003 368.891mE and 1 012 760.423mN (Point H), measured up to a boundary stone marked "LA", for the plot of land presently described;*

*Towards the South West, by a plot of land of an extent of one arpent twenty five perches or five thousand two hundred and seventy six and eight hundredths square metres, belonging to Mr Anooedo Ramlagun, as per title deed transcribed in Volume 3071 No. 47, on one hundred and eighteen metres and thirty four centimetres (118.34m), running between coordinated 1 003 368.891mE and 1 012 760.423mN (Point H) and 1 003 263.908mE and 1 012 815.039mN (Point G), measured up to a boundary stone marked "LA", for the plot of land presently described; this limit follows a wire fence supported by galvanised pipes;*

*And towards the North West, by the axis of a common and party road as per deed, on forty five metres and forty nine centimetres (45.49m), running between coordinates 1 003 263.908mE and 1 012815. 039mN (Point G) and 1 003 285.302mE and 1 012 855.187mN (Point F); this limit follows a wire fence supported by galvanised pipes."*

<sup>73</sup> w.e.f. 08-April-2011, **GN 57/2011**, regulation 3, amended the First Schedule, by adding after Zone 20, the new Zone 21"

<sup>74</sup> w.e.f. 26-May-2012, **GN 106/2012**, regulation 3, amended the First Schedule, by adding zone 22

<sup>75</sup> w.e.f. 09-June-2012, **GN 116/2012**, regulation 3, amended the First Schedule, by adding zone 23

<sup>76</sup> w.e.f. 09-December-2013, **GN 28/2014**, regulation 3, amended the First Schedule, by deleting zone 23 which is **Zone 23**, a plot of State Land, being Defence Land (former UKAEA land), situated in the district of Grand Port, Place called Plaisance, under the control of Airports of Mauritius Co. Ltd, of an extent of a total area of one hectare four thousand square metres (1 ha 4,000.00m<sup>2</sup>) formed by 2 contiguous plots of one hectare (1ha) or ten thousand square metres (10,000.00m<sup>2</sup>) and four thousand square metres (4,000.00m<sup>2</sup>) respectively and bounded as follows –

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Towards the North East, by the surplus of State Land on two hundred and sixty-three metres and fifty-six centimetres (263.56m) running between coordinates 1 015 097.629mE and 973 663.762mN (Point A) and 1 015 344.975mE and 973 572.748mN (Point B);

Towards the South East, by reserves along a road on fifty-eight metres and five centimetres (58.05m) running between coordinates 1 015 344.975mE and 973 572.748mN (Point B) and 1 015 329.924mE and 973 516.683mN (Point C);

Towards the South West, by another road on a developed length measuring two hundred and sixty-four metres and thirty eight centimetres (264.38m) running between coordinates 1 015 329.924mE and 973 516.683mN (Point C) and 1 015 090.693mE and 973 625.221mN (Point D);

Towards the North West, by a plot of land belonging to Airports of Mauritius Co. Ltd on thirty-nine metres and sixteen centimetres (39.16m) running between coordinates 1 015 090.693mE and 973 625.221mN (Point D) and 1 015 097.629mE and 973 663.762mN (Point A).

<sup>77</sup> w.e.f. 15-August-2015, GN 159/2015, regulation 3, amended the First Schedule, by adding zone 24

<sup>78</sup> w.e.f 14-May-2015, Act No. 9 of 2015, repealing the Second Schedule which is

**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
- 73(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

**74Category 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. 75Deleted Act 26 of 2012**

and replacing it by the Second Schedule set out in the Fifth Schedule to this Act.

<sup>79</sup> w.e.f. 01-October-2016, **GN 195 of 2016**, amended the second schedule, item 3 (a) in sub-item(l)(i), by deleting the figure "80" and replacing it by figure "50".

<sup>80</sup> w.e.f. 01-October-2016, **GN 195 of 2016**, amended the second schedule, by adding a new sub-item (p), the full stop at the end of sub-item (o) being deleted and replaced by a semicolon.

<sup>81</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (o) (i), amended the Third Schedule in the heading, by deleting the words "LICENCE FEE" and replacing them by the word "FEES"

<sup>82</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (o) (ii), amended the Third Schedule in the first column, by deleting the word "Licence" and replacing it by the words "Certificate held by"

<sup>83</sup> w.e.f. 01-July-2009, **ACT 14/2009**, The Finance (Miscellaneous Provisions) Act 2009, section 18 (o) (iii), amended the Third Schedule in the first column, by deleting the words "Annual licensee fee payable" and replacing them by the words "Annual fee payable"

<sup>84</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 9 (h) amended The Second Schedule by repealing the Third Schedule which is FEES

Certificate held by		Freeport activities	Annual fee payable-	
			Within the due date	After the due date
			Rs	Rs
1.	Private <b>freeport</b> developer	With the right to carry out the <b>freeport</b> activities specified in item 1 of the Second Schedule.	150,000	225,000
2.	Third party <b>freeport</b> developer	With the right to carry out the <b>freeport</b> activities specified in item 2 of the Second Schedule.	150,000	225,000
3.	<b>Freeport</b> operator	With the right to carry out one or more of the <b>freeport</b> activities specified in item 3 of the Second Schedule.	10,000	15,000



4.	<i>Occasional operator</i>	<i>With the right to carry out operator activities specified in item 4 of the Second Schedule.</i>	<i>Rs 15,000 for one-day event or Rs 12,000 per day for more than one-day event</i>
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and replacing it by the Third Schedule setout in the Fourth Schedule to this Act