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THE FREEPORT ACT 2001

(Act No. of 2001)

17 July 2001

ARRANGEMENT OF SECTIONS

Section

PART I - PRELIMINARY

1. Short title
2. Interpretation
3. Application of Act

PART II - THE MAURITIUS FREEPORT AUTHORITY

4. Establishment of the Authority
5. The Board
6. Objects of the Authority
7. Functions and powers of the Authority
8. Meetings of the Board
9. Director-General
10. Delegation of powers
11. Appointment of employees
12. Conditions of service of employees
13. Protection of members and employees
14. General Fund
15. Raising of funds

PART III - FREEPORT ZONES AND FREEPORT ACTIVITIES

16. Administration of land in freeport zones
17. Delimitation of freeport zones
18. Enclosure of freeport zones
19. Freeport activities

PART IV – LICENSING OF PERSONS IN FREEPORT ZONES

20. Persons who shall take out freeport licences
21. Application for freeport licence
22. Issue and duration of freeport licence
23. Suspension or revocation of freeport licence
24. Cessation or transfer of business

PART V - CONTROL OF FREEPORT ZONES

25. Obligations of freeport developers
26. Control of freeport zones
27. Goods entering a freeport zone
28. Goods leaving a freeport zone
29. Revaluation of goods
30. Entry for goods
31. Record
32. Certificate of transformation
33. Inspection of records and goods

PART VI - OFFENCES

34. Offences and penalties
35. Jurisdiction

PART VII - MISCELLANEOUS

36. Annual report
 37. Exemption
 38. Regulations
 39. Transitional provisions
 40. Consequential amendment
 41. Repeal and savings
 42. Commencement
-

An Act

To amend and consolidate the law relating to the freeport, to provide for a new legal framework to regulate the freeport activities and, in collaboration with the port and airport authorities, to promote, coordinate and encourage locally and internationally, the development of freeport in Mauritius with a view to transforming it into a logistics, marketing and distribution hub in the region

ENACTED by the Parliament of Mauritius, as follows -

PART I - PRELIMINARY

1. Short title

This Act may be cited as the Freeport Activities Act 2001.

2. Interpretation

In this Act -

“Authority” means the Mauritius Freeport Authority established under section 4;

“Board” means the Board established under section 5;

“bonded warehouse” has the same meaning as in the Customs Act 1988;

“Chairperson” means the Chairperson of the Board;

“company” means a company incorporated or registered under the Companies Act 1984 or the Companies Act 2001;

“Comptroller” has the same meaning as in the Customs Act 1988;

“cooperative society” means a registered cooperative society under the Cooperative Societies Act;

“Customs” has the same meaning as in the Customs Act 1988;

“customs laws” has the same meaning as in the Customs Act 1988;

“Director-General” means the Director-General of the Authority appointed under section 9;

“duty” has the same meaning as in the Customs Act 1988;

“employee” means an employee of the Authority appointed under section 11;

“excise duty” has the same meaning as in the Excise Act 1994;

“export” has the same meaning as in the Customs Act 1988;

“export enterprise” has the same meaning as in the Industrial Expansion Act 1993;

“fee” means the fee referred to in section 22;

“freeport activities” has the meaning assigned to it by section 19;

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

“freeport licence” means a licence issued under section 22;

“freeport operator” means a person duly licensed 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 17;

“import” has the same meaning as in the Customs Act 1988;

“infrastructure works”, in relation to land to be developed by the Authority 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 22;

“licensee” means any person licensed under this Act;

“Mauritius Ports Authority” means the Mauritius Ports Authority established under the Ports Act 1998;

“member” means a member of the Board and includes the Chairperson;

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

“occasional operator” means a person duly licensed under this Act to carry out the activities specified in item 4 of the Second Schedule;

“private freeport developer” means a person duly licensed 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 licensed 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 1998.

3. Application of Act

(1) Nothing contained in this Act shall in any way affect the customs laws and the Ports Act 1998.

(2) The Excise Act 1994 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) Sections 74 and 100 of the Local Government Act 1989 relating to rates, levies and licences shall not apply to a licensee under this Act.

PART II - THE MAURITIUS FREEPORT AUTHORITY

4. Establishment of the Authority

(1) There is established for the purposes of this Act a Mauritius Freeport Authority.

(2) The Authority shall be a body corporate.

5. The Board

(1) The Authority shall be administered and managed by a Board.

(2) The Board shall consist of -

(a) a Chairperson, appointed by the Minister;

(b) the Director-General of the Authority;

(c) a representative of the Ministry of Finance;

(d) a representative of the Prime Minister's Office;

(e) a representative of the Ministry responsible for the subject of international trade;

(f) a representative of the Mauritius Ports Authority;

(g) the Comptroller of Customs or his representative; and

(h) not more than 2 persons appointed by the Minister.

(3) Every appointed member shall hold office for a period of 3 years on such terms and conditions as the Minister may determine and shall be eligible for re-appointment.

(4) Every member shall be paid by the Authority such fees as the Board may, with the approval of the Minister, determine.

6. Objects of the Authority

The objects of the Authority shall be -

- (a) to promote and encourage freeport trade including transit and *entrepôt* trade and to position Mauritius as a logistics, marketing and distribution hub in the region;
- (b) to regulate and control activities in the freeport zones;
- (c) to manage land use in the freeport zones;
- (d) to work out objectives, policies and strategies for the development of freeport zones;
- (e) in collaboration with the port and airport authorities and other stakeholders, to promote, coordinate and encourage locally and internationally, the development of the freeport in Mauritius; and
- (f) to advise the Minister generally on any matter relating to the development of freeport zones in Mauritius.

7. Functions and powers of the Authority

The Authority shall have such functions and powers as are necessary to further most effectively its objects, and in particular, to -

- (a) control and manage the allocation of land in the freeport zones, its use, development, operation and related matters;
- (b) develop land in the freeport zones by providing infrastructure works and to lease such land to freeport developers;
- (c) allocate areas, spaces, wharves and any other facility or structure which may be available in the freeport zones on such terms as the Authority deems appropriate;

- (d) issue licences for the carrying out of freeport activities;
- (e) levy rents, fees, charges and other dues to be paid by a licensee; and
- (f) make recommendations to the Minister for the establishment of freeport zones in Mauritius.

8. Meetings of the Board

(1) In the discharge of its functions, the Board shall meet as often as is necessary but not less than once every month and at such time and place as the Chairperson thinks fit.

(2) In the absence of the Chairperson at a meeting of the Board, the members present shall elect a member to act as Chairperson for that meeting.

(3) Everything authorised or required to be done by the Board shall be decided by a simple majority of the members present and voting.

(4) At any meeting of the Board -

- (a) 5 members shall constitute a quorum;
- (b) each member shall have one vote on the matter in question and, in the event of an equality of votes, the Chairperson of the meeting shall have a casting vote.

(5) Subject to the other provisions of this section, the Board shall regulate its meetings and proceedings in such manner as it thinks fit.

9. Director-General

(1) There shall be a chief executive officer of the Authority who shall -

- (a) be known as the Director-General; and
- (b) be appointed by the Board with the approval of the Minister, on such terms and conditions as it thinks fit.

(2) The Director-General shall be responsible for the execution of the policy of the Board and for the control and management of the day-to-day business of the Authority.

(3) In the exercise of his functions, the Director-General shall act in accordance with such directions as he may receive from the Board.

(4) The Director-General shall, unless otherwise directed by the Board, attend every meeting of the Board and may take part in its deliberations but shall not be entitled to vote on any matter before the Board.

(5) The Director-General may, with the approval of the Board, delegate his functions or any power delegated to him under section 10 to an employee.

10. Delegation of powers

(1) Subject to subsection (2) and to such instructions and rules of a general nature as it may give or make, the Board may delegate to the Chairperson or the Director-General such of its powers and functions under this Act as may be necessary to assist in the effective management of the Authority other than the power -

(a) to borrow money; or

(b) to raise loans.

(2) (a) Subject to paragraph (b) no document shall be executed or signed by or on behalf of the Authority, unless it is signed by the Chairperson and the Director-General, or, in the absence of the Chairperson, by any other member appointed by the Board for that purpose.

(b) In the absence of the Director-General, his powers under paragraph (a) shall be exercised by such employee as may be appointed by the Board for that purpose.

11. Appointment of employees

(1) The Board may employ, on such terms and conditions as it thinks fit, such person as may be necessary for the proper discharge of its functions.

(2) Every employee shall be under the administrative control of the Director-General.

12. Conditions of service of employees

The Board may make provisions, in such form as it may determine, to govern the conditions of service of employees and, in particular, to deal with -

- (a) the appointment, discipline, dismissal, pay and leave of, and the security to be given to, employees;
- (b) appeals by employees against dismissal or other disciplinary measures; and
- (c) the establishment and maintenance of provident and pension fund schemes and the contributions payable to those schemes and the benefits derived therefrom.

13. Protection of members and employees

(1) No liability, civil or criminal, shall attach to any member or employee or to the Authority in respect of loss arising from the exercise in good faith by a member, an employee or the Authority of his or its functions under this Act.

(2) Every employee shall, for the purposes of the Public Officers' Protection Act, be deemed to be a public officer.

14. General Fund

(1) The Authority shall establish a General Fund -

(a) into which shall be paid -

(i) all rents, fees, charges and other dues payable under the Act;

- (ii) all sums received from the Consolidated Fund; and
 - (iii) all sums which may lawfully accrue to the Authority;
 - (b) out of which all payments required to be made by the Authority shall be made.
- (2) The Board may -
- (a) invest all sums which may be available for investment with such bank, financial institution, fund or in such securities or loans; and
 - (b) realise any investments, securities or loans in order to finance the operations of the Authority or for the purpose of reinvestment under this section.
- (3) The surplus money in the Fund shall be paid into the Capital Fund established under the Finance and Audit Act.

15. Raising of funds

Subject to the approval of the Minister, the Authority may raise funds on such terms and conditions and in such manner as the Board may determine.

PART III - FREEPORT ZONES AND FREEPORT ACTIVITIES

16. Administration of land in freeport zones

(1) The Authority shall be responsible for the overall administration of the land in the freeport zones referred to in section 17 and for its proper allocation in accordance with land-use policies and legislation.

(2) Where a company or a cooperative society being a freeport developer fails to comply with its obligations under the lease agreement with the Authority relating to the development of the freeport zone allocated to it, the Authority shall have the right to take back the whole or part of the land which has remained undeveloped.

17. 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, 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.

18. Enclosure of freeport zones

The Authority shall take such measures as -

(a) to ensure that a freeport zone is properly enclosed and the enclosure is properly maintained and guarded;

(b) to determine the appropriate entry and exit points in a freeport zone,

to the satisfaction of the Comptroller.

19. 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 may, subject to such conditions as it may impose –
- (i) authorise a third party freeport developer to provide warehousing facilities in a freeport zone –
 - (A) to an export enterprise for the storage of duty free goods; or
 - (B) to any other enterprise outside the freeport zones for the storage of goods, provided that, in such a case, the authorisation shall not be granted in respect of a period after 30 June 2004;
 - (ii) authorise an enterprise to carry out an activity in a freeport zone for the provision of support services to a licensee or to any person within or outside the freeport zones.
- (b) No enterprise referred to in paragraph (a) shall be regarded as carrying out a freeport activity and requiring a licence under this Act.

(4) Subject to subsection (5), the Board 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, the goods 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 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 or such other period as may be approved by the Board, exceed 20 per cent of the value for customs purposes of the goods re-exported or exported by the foreign company during that period of 12 months;

(ii) in any other case, such quota as may be determined by the Board provided that the quota in respect of any period of 12 months shall not exceed 20 per cent of the value for customs purposes of the goods re-exported or exported by a private freeport developer or freeport operator during that period.

(b) For the purposes of paragraph (a), 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 Authority shall monitor the quota and where the determined quota has been exceeded, it shall take such steps as may be necessary including the suspension or revocation of the licence of the private freeport developer or freeport operator, as the case may be.

PART IV – LICENSING OF PERSONS IN FREEPORT ZONES

20. Persons who shall take out freeport licences

(1) No person shall carry out any freeport activity in any freeport zone unless he is the holder of an appropriate freeport licence under this Act.

(2) No holder of a freeport licence shall carry out any business activity outside the freeport zone.

21. Application for freeport licence

(1) No person shall make an application for a freeport licence unless the person is a company or a cooperative society and is not engaged in any business activity outside the freeport zone.

(2) An application under subsection (1), shall be made in such manner and in such form as may be approved by the Director-General 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.

(3) On receipt of an application, the Director-General -

- (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.

(4) The Board may -

- (a) reject an application and notify the applicant of the rejection;
- (b) refer the application back to the Director-General for further information; or
- (c) approve the application on such terms and conditions as it thinks fit.

(5) Where an application is approved or rejected under subsection (4), the Director-General shall notify the applicant -

- (a) in the case of an application for a freeport developer, within 30 days of the date of the application; or
- (b) in any other case, within 15 days of the date of the application.

22. Issue and duration of freeport licence

(1) Where an application is approved by the Board, the Director-General shall, after payment by the applicant of the appropriate fee specified in Part I of the Third Schedule, issue an appropriate freeport licence to the applicant subject to such terms and conditions as the Board may impose.

(2) Every freeport licence under this Act shall be in such form and shall be issued in such manner as may be approved by the Director-General.

(3) Subject to subsection (4), the fee under subsection (1) 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, not later than 15 days before the expiry date of the licence.

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

(5) No freeport licence issued under this Act shall be transferable except with the approval of the Authority.

(6) Every holder of a freeport licence shall display in a conspicuous place at his business premises in the freeport zone his freeport licence.

(7) Every licensee shall pay to the Director-General of the Authority the appropriate charges specified in Part II of the Third Schedule.

23. Suspension or revocation of freeport licence

(1) Where the Board is satisfied that a company or cooperative society, holder of a freeport licence -

- (a) has carried out or is carrying out any activity which it has not been authorised to carry out by virtue of its freeport licence; 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 19; or
 - (iv) in such a way as to tarnish the good repute of Mauritius as an attractive base for freeport operations,

the Board 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 freeport licence should not be suspended or revoked, and where the Board is satisfied that, having regard to all the circumstances of the case, it is expedient to do so, it shall 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.

24. Cessation or transfer of business

Where a company or cooperative society holding a freeport licence 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 Director-General and return its licence.

PART V - CONTROL OF FREEPORT ZONES

25. 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 Authority 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 Authority and to the Comptroller.

(4) Every freeport developer shall, in relation to the freeport zone allocated to him -

- (a) be responsible and accountable to the Comptroller in respect of goods entering and leaving that zone; and
- (b) ensure that duty, excise duty and value added tax in respect of goods leaving that zone for consumption in Mauritius are paid; and
- (c) be liable to any duty, excise duty and value added tax on goods missing or not properly accounted for.

- (5) Every freeport developer shall -
- (a) submit to the Authority and the Comptroller, electronically or otherwise, an annual return of all goods in his warehouses, duly certified by an independent qualified auditor; and
 - (b) at the same time pay to the Comptroller 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 Comptroller 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.

26. Control of freeport zones

- (1) Every freeport zone shall be under the overall control and administration of the Authority.
- (2) The Director-General or any employee duly authorised in writing by him may -
- (a) issue passes for access to a freeport zone;
 - (b) deny access to any unauthorised person;
 - (c) at any time stop and search any person or vehicle entering or leaving a freeport zone.
- (3) The Comptroller or any officer duly authorised by him in writing, may at any time stop and search any person or vehicle entering or leaving a freeport zone.

27. Goods entering a freeport zone

- (1) Any –
- (a) machinery, equipment and materials imported into a freeport zone for the exclusive use of the freeport activities of a licensee; and
 - (b) goods imported into a freeport zone or removed from bonded warehouse or export enterprise to a freeport zone and which are destined for export or re-export,

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

(2) Any goods or services supplied to a licensee by a registered person under the Value Added Tax Act 1998 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 licensee.

(3) Where goods and services are supplied in accordance with subsection (2), the licensee shall comply with such procedures as may be laid down by the Director-General.

28. Goods leaving a freeport zone

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

- (a) by an occasional operator for display or sale at international exhibitions and for sale at trade fairs 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.

29. Revaluation of goods

(1) The Comptroller may, on application and at the expense of the licensee, reassess the value of goods which have deteriorated or been lost or destroyed.

(2) Where the Comptroller 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.

30. Entry for goods

(1) Subject to the other provisions of this section, any goods entering or leaving a freeport zone pursuant to section 27(1) or 28 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 Comptroller 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.

31. Record

(1) Every licensee 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 Authority may in writing require a licensee to keep a record referred to in subsection (1) in such manner as may be specified by it.

(3) Every licensee 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 in respect of those goods referred to in section 30(2)(b).

(4) Every record under subsections (1), (2) and (3) 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 Authority or the Comptroller.

(5) Any person who fails to keep or to make available to the Authority or the Comptroller, any record required to be kept under 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.

32. Certificate of transformation

Upon request in writing from a licensee, the Authority may issue -

- (a) a certificate detailing the transformation and value added activity carried out on his goods within the freeport zone; or
- (b) a certificate to the effect that any of his goods which has been transhipped through the freeport zone has not suffered any transformation or value added activity.

33. Inspection of records and goods

Every licensee shall permit the Authority or the Comptroller at all reasonable times to inspect the records required to be kept by him under section 31 or have access to the premises of the licensee for the purpose of examining any goods.

PART VI - OFFENCES

34. Offences and penalties

- (1) Any company or cooperative society, holder of a freeport licence, which -
 - (a) has carried out or is carrying out any activity not specified in its licence;
 - (b) fails to comply with any of the conditions specified in its licence;
 - (c) fails to furnish, or furnishes any information or produces, any document which is false or misleading in any material particular;
 - (d) obstructs the Comptroller or any officer of Customs duly authorised by the Comptroller, or any employee of the Authority 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.

35. Jurisdiction

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.

PART VII - MISCELLANEOUS**36. Annual report**

- (1) The Authority shall furnish to the Minister -
 - (a) an annual report of its activities together with its audited accounts, not later than 3 months after such accounts have been certified; and
 - (b) such information with respect to the activities of the Authority, in such manner and at such time, as he may specify.

(2) The auditor to be appointed under section 5(1) of the Statutory Bodies (Accounts and Audit) Act shall be the Director of Audit.

(3) The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts before the National Assembly.

37. Exemption

Notwithstanding any other enactment, the Authority shall be exempt from the payment of any duty, levy, rate or tax.

38. Regulations

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

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

39. Transitional provisions

(1) Where a licensee under the Freeport Act 1992 carries out an activity which, on the coming into operation of this Act, is not a freeport activity under this Act, he shall take such measures as may be necessary to change, within a period of 18 months of the date of the commencement of this Act or such other period as may be approved by the Board, that activity into a freeport activity under this Act.

(2) Every record required to be kept under section 24 of the Freeport Act 1992 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 Authority or the Comptroller.

40. Consequential amendment

The Customs Act 1988 is amended in section 162, in subsection (8), by deleting the words “Industrial Expansion Act 1993 and the Export Service Zones Act” and replacing them by the words “Industrial Expansion Act 1993, the Export Service Zones Act and the Freeport Act 2001”.

41. Repeal and savings

- (1) The following enactments are repealed -
 - (a) The Freeport Act 1992; and
 - (b) The Freeport (Authorised Activities) Regulations 1997.
- (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 day 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.

42. 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 sections of this Act.

Passed by the National Assembly on the seventeenth day of July two thousand and one.

ANDRÉ POMPON
Clerk of the National Assembly

FIRST SCHEDULE
(*section 17*)

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 Mauritius Freeport Authority. 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 1 hectare and 2 753 square metres, bounded by a line running South East from point (996621.6mE, 1005579.2mN) to point (996771.6mE, 1005476.0mN); thence South West to point (996727.8mE, 1005419.5mN); thence North West to point (996583.7mE, 1005528.9mN) and thence North East to the starting point.

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 8644m²), 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 5340m²) 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 (415.71 m), 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, 1006144.59 mN.

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 3304m²) 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, 1006360.24 mN 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 997287.22mE, 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, 1005884.90 mN 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 996614.00mE, 1006132.01mN and 996688.98mE, 1006007.02mN.

Towards the North West partly by surplus of State Land (Container Park) and partly by the first portion hereinbefore 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.

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 2 hectares and 7 889 square metres and bounded by a line running from point (996561.78mE, 1005809.66mN) in a South Easterly direction to point (996721.24mE, 1005720.37mN);

From the previous point in a South Westerly direction to point (996651.23mE, 1005595.28mN);

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

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

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

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

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

Zone 8, a plot of State Land in the district of Port Louis, of an extent of nine thousand two hundred and sixty-eight square metres (9268m²) and bounded by a line running from point (996954.59mE, 1004851.31mN) in a South Easterly direction to point (997010.18mE, 1004814.90mN), thence to point (9997015.32mE, 1004811.56mN);

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

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

Zone 9, an area of State Land within SSR International Airport, of an extent of one hectare and one hundred and ten square metres (1ha 0110m²) and bounded by a line running from point (1015047.40mE, 974671.30mN) in a South Easterly direction to point (1015063.70mE, 974667.40mN) thence to point (1015086.10mE, 974656.50mN) and thence to point (1015106.36mE, 974628.26mN);

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

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

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

Zone 11, a portion 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, 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).

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.

SECOND SCHEDULE*(section 19)***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 organising international exhibitions and international trade fairs.
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 organising international exhibitions and international trade fairs.
3.
 - (a) Warehousing and storage
 - (b) Breaking bulk
 - (c) Sorting, grading, cleaning and mixing
 - (d) Labelling, packing, repacking and repackaging
 - (e) Minor processing
 - (f) Light assembly
 - (g) Ship building, repairs and maintenance of ships and aircrafts
 - (h) Storage, maintenance and repairs of empty containers
 - (i) Export and re-export oriented airport and seaport based activities
 - (j) Freight forwarding services
 - (k) Quality control and inspection services
4. Organisation and holding of international exhibitions and trade fairs

THIRD SCHEDULE*(section 22)***Part I - Licence fee**

Licence	Freeport activities	Annual licence fee payable -	
		within the due date	after the due date
		Rs	Rs
1. Private freeport developer	With the right to carry out the freeport activities specified in item 1 of the Second Schedule.	150,000	225,000
2. Third party freeport developer	With the right to carry out the freeport activities specified in item 2 of the Second Schedule.	150,000	225,000
3. Freeport operator	With the right to carry out one or more of the freeport activities specified in item 3 of the Second Schedule.	10,000	15,000
4. Occasional operator	With the right to carry out the activities specified in item 4 of the Second Schedule.	Rs. 15,000 for one-day event or Rs. 12,000 per day for more than one-day event	

Part II - Charges

Description	Rs
1. Processing of an application for a work, residence or investment permit	2,000
2. Annual storage permit to an export enterprise under the Industrial Expansion Act 1993 for the use of warehousing facilities in a freeport zone for the storage of duty free goods	2,000
3. Annual storage permit to any other enterprise outside the freeport zones for the use of warehousing facilities in a freeport zone for the storage of goods	12,000
4. Certificate of transformation	200
5. Application Form for purchase of goods with VAT at zero rate	100
6. Overtime rates payable by licensees for payment to employees of the Authority working overtime to supervise the activities of the licensees outside office hours	200 per hour or part of an hour