

March 2021

Business Development Guide (BDG)

Entrepreneur Toolkit



**Rodrigues Regional Assembly
Commission for Industrial Development and
Others**



Table of contents

Introduction.....	1
Background of Rodriguan Economy.....	1
About Invest Rodrigues.....	1
Vision.....	1
Mission.....	2
Strategic Objectives.....	2
Starting Business.....	3
Registration of the Business.....	4
Individual.....	4
Company.....	5
Co-operative Society.....	5
Registration with Invest Rodrigues.....	6
1. Industrial/ Industrial cum Residential.....	6
2. Commercial/ Residential cum Commercial.....	7
3. Agricultural Lease.....	7
Building Permit.....	8
Environment Impact Assessment/Preliminary Environment Report.....	9
1. Environment Impact Assessment.....	9
2. Preliminary Environment Report.....	10
Fees for EIA/PER.....	12
Licence.....	13
1. Trade Licence.....	13
Tourist Enterprise Licence.....	15
Tourist Accommodation Certificate.....	17
1. Guest House and Tourist Residence.....	17
2. Hotel.....	17
3. Pleasure Craft Licence.....	19
4. Skipper's Licence.....	20
Fire Clearance and Fire Certificate.....	21
1. Fire Clearance.....	21
2. Fire Certificate.....	22
Application Procedure.....	22

Food Handler's Certificate.....	23
Other Clearances.....	24
Mauritius Revenue Authority.....	25
1. Licence Fees and Authorised Operational Hours.....	25
Corporate Tax.....	27
Industrial Designs.....	28
Trade Marks.....	28
Copyrights.....	28
Small Enterprise Certificate.....	29
Medium Enterprise Certificate.....	29
SME Development Scheme Certificate.....	29
INVEST RODRIGUES.....	31
Invest Rodrigues.....	31
Banking institutions Financing Project.....	32
1. MauBank.....	32
Development Bank of Mauritius (DBM).....	33

Introduction

Background of Rodriguan Economy

The Rodriguan economy is primarily composed of the fishing and agricultural sector, tourism, small and medium enterprises (SMEs). The SMEs sector is gaining prominence and represents a rich source of exploitable resources which can be used in fostering the shift from a conventional economy to a new one.

The Rodrigues Regional Assembly (RRA) has highlighted the need to develop, diversify and strengthen the different sectors in order to consolidate the economy with the aim of making it robust and durable. Through the use of participative democracy, stakeholders like policymakers, officers and entrepreneurs are fully involved in the process. Training on local, national and international level, financial support, logistic services and various schemes are examples of facilities offered to Rodriguan entrepreneurs.

To provide further support and help to aspiring entrepreneurs, Invest Rodrigues has designed this comprehensive document that enumerates all the key steps pertaining to development of a business.

About Invest Rodrigues

Invest Rodrigues is a government body which falls under the Deputy Chief Commissioner's Office, and acts as a One-Stop Shop for Small and Medium Enterprises. It works in collaboration with other institutions in order to provide the most convenient and efficient services to Small and Medium Enterprises. Invest Rodrigues offers a multitude of services, namely; soft support to entrepreneurs, technology and modernisation scheme, project write-up scheme, grant support, label and packaging grant scheme and freight rebate scheme among other facilities.

Vision

The vision of the institution is:

“To be the benchmark institution in helping Small and Medium Enterprises to excel in the conception, manufacturing, production and distribution of their products.”

Mission

The mission of the institution is:

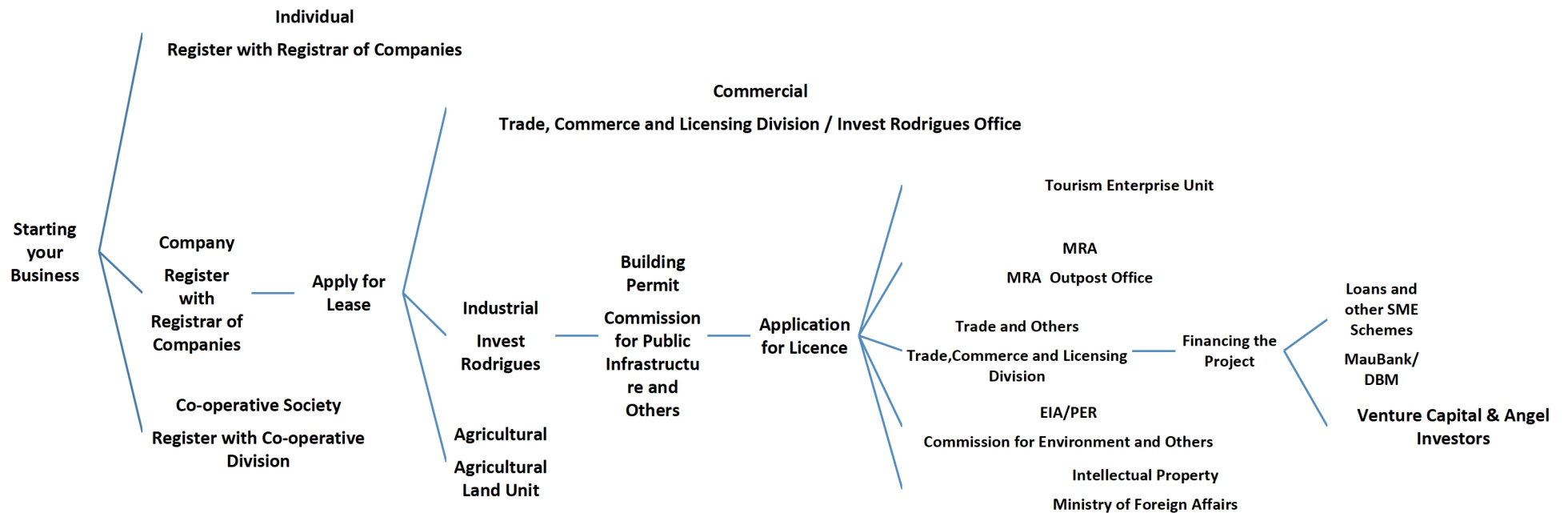
“To empower local entrepreneurs by providing efficient services and timely access to information.”

Strategic Objectives

The strategic objectives of the institution:

- Be the institution of reference within the Small and Medium Enterprises (SMEs) sector
- Facilitate funding and generate growth for SMEs
- Be the advocate for SMEs
- Create industry champion

Starting Business



Registration of the Business

The application forms for business registration are available at: The Registrar of Companies, Administration Building Port Mathurin and online at <http://companies.govmu.org>.

Information Required

1. Name of the person
2. The TAN, Value Added Tax number and any other relevant details as may be required for registration
3. The business name (if any)
4. The general nature of the business and its location
5. Date or proposed date of commencement
6. Address of the principal place of business
7. Postal address
8. Workforce of the applicant
9. Telephone fax and other relevant contact details

Contact details: Tel No: 832 0167 Fax: 831 0969 E-mail: co.rodriques@govmu.org

Individual

The person needs to bring copy of his National Identity Card, fill the application form for business registration and incur payment of a fee as follows:

- | | |
|------------------------------|----------|
| ➤ Not more than 10 persons | Mur 125 |
| ➤ Between 11 and 50 persons | Mur 250 |
| ➤ Between 51 and 100 persons | Mur 600 |
| ➤ Above 100 persons | Mur 1500 |

**fees not applicable to companies and commercial partnerships*

Company

For the incorporation of a company, applicants shall pay a registration fee of Mur 3500 and Mur 500 as annual fee to be paid from 1st to 20th January.

Co-operative Society

- At least 5 members; or
- A co-operative society and a body corporate other than co-operative society
- The issued and paid up share capital of a co-operative at the time of registration shall not be less than Mur 5000 divided into ordinary shares of Mur 10 each.
- Every proposed society shall state in clear and concise terms in its Rules the activity the society is formed to carry and the purpose which the society is registered to achieve.
- The rules of a proposed co-operative society shall be printed, divided into numbered paragraphs, signed and dated by at least 3 members of the society.
- Every Co-operative shall have the word co-operative as part of its name

An application for registration as co-operative society shall be made to the Registrar of Co-Operative Societies in such form as he may deem fit and shall be accompanied by:

- Copies of draft Rules of the proposed society
- A project write-up on the activities of the proposed society
- Documents showing the manner in which the proposed share of the proposed society shall be subscribed
- A list of persons appointed as interim president, secretary and treasurer of the proposed society; and
- An application fee of Mur 500

*On top of that, if the cooperative is willing or will be involved in trading activities a business card shall be requested near the registrar of company. The registration is free of charge. However, the president shall make a request in writing and bring along the following document: Certificate of registration of the cooperative.

Contact Details: Officer in Charge of the Co-operative Division
 Human Resource Centre
 Malabar
 Telephone: 832 4655

Registration with Invest Rodrigues

Documents required

- National Identity Card
- Business Card
- Business Registration Number
- Certificate of Incorporation/ Co-operative Certificate
- Originals of; state land lease, academic qualifications and other qualifications

Contact: Invest Rodrigues
Malabar
Telephone: 832 4212 Fax: 8324850

Land Lease and Building Permit

1. Industrial/ Industrial cum Residential

Mode of application

- National Identity Card
- Business Registration Card
- Project value less than Mur 1Million, submit 3 copies of application form
- Project value exceeding Mur 1Million, submit 3 copies of application form + business plan
- Certificate of Incorporation for companies
- Cooperative certificate of cooperative societies
- Profile & Shareholding structure of promoting company/promoters
- Concept plan
- Eco-friendliness
- Duration time: 2 month

Contact: Invest Rodrigues
Malabar
Tel: 832 4212 Fax: 832 4850

2. Commercial/ Residential cum Commercial

Commercial lease are granted for the following; snack, bakery, beauty salon, supermarket, victualler (tabagie) and general retailer (foodstuff and non-foodstuff). Application forms are available at Invest Rodrigues, Malabar. (Tel: 8324212 Fax: 8324850)

Mode of application

- National Identity Card
- Business Registration Card
- Profile & Shareholding structure of promoting company/promoters
- Concept plan

3. Agricultural Lease

Agricultural lease is usually granted as follows:

Activity	Validity Period	Timeframe
Food crop cultivation lease	5 Years	Undefined
Mixed farming	5 Years	Undefined

Applicant for agricultural permit should call at agricultural office at Citronelle where application form is available. Document required for Agricultural Permit: Identity Card

Contact: Agricultural Land Unit
 Agricultural Services,
 Citronelle

Telephone: 832 5553/ 832 5554 Fax: 831 4603

Building Permit

Procedures for application of building permit:

1. Application is made to the Secretary of the Commission of Public Infrastructure; 2 copies of building plan and 1 copy of industrial lease
2. Application for clearance from Central Electricity Board (Fees of Mur 375, obtain clearance within 15 days)
3. Bring the different clearances from fire services, sanitary, social security and relevant authority for the Commission to process the file. (22 days)
4. The file is examined by a committee composed of; an engineer, the secretary of the commission of Public Infrastructure, a planning officer from the Chief Commissioners Office, fire services and an officer from the social security.

***Normal timeframe if all documents and clearances are available is 2 months**

Contact: Commission for Public Infrastructure
Baie - Lascar
Tel: 831 1513/ 831 0675/ 831 0778 Fax: 8312019

Environment Impact Assessment/Preliminary Environment Report

1. Environment Impact Assessment

Environment Impact Assessment (EIA) is a study that predicts the environmental consequences of a proposed development and evaluates the expected effects on the natural environment, human health and on property.

List of undertaking requiring an EIA:

- Asphalt plant, other than asphalt plant set up temporarily for the purpose of a project by public departments
- Assembly of motor vehicles
- Block making plant manufacturing above 10, 000 blocks per day
- Bulk processing, storage and handling of petroleum products, liquefied gas, coal and petro-chemical products
- Clinic and hospital, including animal hospital
- Construction of airports and runways
- Construction of breakwaters, groins, jetties, revetements and seawalls
- Construction of dam and dyke
- Construction of marinas
- Conversion of forest land to any other land use
- Creation of, and/or development on, barachois
- Desalination plant
- Distillery
- Dyehouse
- Fish farm in the Fish farming zones
- Fishing port
- Golf course
- Harbour dredging operation, construction and development
- Highway and mass transit system
- Hotel and Integrated Resort Scheme, including extension, with first boundary within 1km from high water mark
- Housing project and apartments above 50 units within 1km from high water mark
- Incineration of municipal solid waste, quarantine waste, medical and clinical wastes
- Industrial manufacture of beer, wine and spirit
- Lagoon dredging and reprofiling of sea beds
- Land clearing and development, including installation of high tension lines in environmentally sensitive areas such as water catchment areas, waterlogged areas, wetlands, mountain slopes and islets
- Landfill
- Manufacture of batteries
- Manufacture of dangerous chemicals, chemical fertilizers and pesticides
- Manufacture of lime
- Manufacture and packaging of cement

- Manufacture of pharmaceutical products
- Modification of existing coastline such as beach reprofiling, coastal protection works and removal of basaltic and beach rock
- Municipal wastewater treatment plant
- Offshore sand mining
- Parcelling out of land above 5 hectares- Otherwise than by way of division in kind among heirs to be allocated to persons other than such persons as may be approved by the Minister responsible for the subject of agriculture and who are: Bona fide occupiers of housing units forming part of sugar estate camps owned by sugar millers or sugarcane planters Bona fide occupiers of housing units forming part of tea estate camps workers affected by the closure of a sugar factory; or workers opting for the Voluntary Retirement Scheme
- Petroleum refinery
- Power generating plants
- Pulp and paper manufacture
- Rearing of monkeys
- Rock quarrying
- Sea outfall
- Shipyard and dry dock
- Stone crushing plant, other than Stone crushing plant set up temporarily for the purposes of a project by public departments
- Sugar factory or refinery
- Transfers station for solid waste
- Used or waste oil treatment and disposal

2. Preliminary Environment Report

Preliminary Environment Report (PER) is a short form of EIA and this preliminary analysis is undertaken to identify the impacts associated with the proposed development and the means of mitigation.

List of undertakings requiring a PER:

- Construction of helipads
- Coral crushing and processing
- Creation of bathing areas by mechanical means
- Depot for 50 buses or more
- Discotheque and night-club
- Food processing industry, excluding SMEs
- Foundry, smelting plant or metallurgical work
- Galvanising industry
- Industrial-scale laundry and dry-cleaning within 1km of high water mark
- Land reclamation and backfilling
- Manufacture of animal feed
- Manufacture of ceramics
- Manufacture of paint, pigment and varnish

- Manufacture of rubber products
- Mechanical removal of marine flora such as sea grasses and marine algae
- Parcelling out of land above 5 hectares for agricultural purposes, where the parcelling involves infrastructure work
- Quarantine station for livestock
- Ready-mix concrete plant
- Rearing of livestock including cattle, goat, pig and sheep (applies for the rearing of more than 20 cattle heads, more than 50 goat heads and more than 50 sheep heads)
- Rearing of poultry above 5000 heads

- Recycling plant
- Rendering plant
- Sawmill
- Slaughter house
- Textile industry associated with washing, bleaching and printing

3. Poultry rearing projects above 5000 heads

Prior to embarking on a poultry project, a proponent and/or his consultant(s) should ensure that the proposed development satisfies the following criteria:

- The proposed site should satisfy a minimum distance of 200m from settlement boundaries and other sensitive land uses (sensitive land uses include housing, education and health facilities). In addition to being located outside the settlement boundary, it is strongly encouraged that polluting activities including poultry be clustered with existing bad neighbour in order to avoid peninsula typed of development that could have an impact on the cost of infrastructural development.
- The proposed site should not fall within an Irrigation Zone
- Poultry farming should be limited to agricultural land
- The proposed site should be located at least 200 m from any slaughter house
- The proposed site should be at least 200 m from any borehole
- Poultry pens/building and wastewater disposal systems should be located at least 30m from any watercourses (rivers, streams, canals)
- The proposed site should not be located within an area earmarked as priority site for rock quarry or within a buffer of 200 m from their boundaries
- Distance between poultry farms

In view of biosecurity risks, the distances allowed between poultry farms operating at different scale of activities are as follows:

Scale of activity	Distances between 2 poultry farms
Small scale poultry farm of up to 5000 birds	100 m
Medium scale poultry farm of 5000 to 20 000 birds	200 m
Large scale poultry farm of more than 20 000 birds	300 m

In case of the presence of more than one existing poultry farm at the same distance of the proposed development, the buffer distance required would be that of the largest poultry farm. In case of the presence of several existing poultry farms at different distances, the buffer distance required would be that of the nearest poultry farm.

- Buffer areas around stone crushing plants should be avoided for the location of proposed poultry farming
- The proposed site should be able to accommodate/ or make provision for an access road of a minimum width of 4m to allow fire appliances in case of emergency.

Fees for EIA/PER

The application for an EIA licence: Mur 15, 000

Application for approval of a PER: Mur 3, 000

Contact: Commission for Environment, Forestry, Tourism, Marine Parks and Fisheries
Environment Unit
Tel: 8312520

Licence

1. Trade Licence

Required documents for hawker and mobile trading licence

- Copy of identity card of applicant
- Copy of horse power (both sides) or copy of declaration of bicycle

Required documents for fixed trading licence for individual

- Copy of identity card of applicant
- Copy of state land lease (commercial) or deed of ownership if private land.
- 5 copies of layout plan of building
- 3 copies of site plan (Location plan)

Required documents for fixed trading licence for individual if rented

- Copy of identity card of applicant
- Letter of authorisation from owner
- Copy of state land lease (commercial) or deed of ownership if private land (If State land lease, letter of authorisation for subletting from Island Chief Executive)
- 5 copies of layout plan of building
- 3 copies of site plan (Location plan)

Required documents for fixed trading licence for company

- Copy of identity card of signatory given that he is the director or secretary of the company. If application form is signed by a representative, it should be in a letter from the Director authorizing the representative of the company.
- Copy of certificate of incorporation and deed of the company
- Copy of state land lease (commercial) or deed of ownership if private land
- 5 copies of layout plan of building
- 3 copies of Site plan

Required documents for fixed trading licence for company if rented

- Copy of identity card of signatory given that he is the director or secretary of the company. If the application form is signed by a representative, it should be in a letter from the Director authorizing the representative of the company.
- Copy of certificate of incorporation and deed of the company
- Copy of land lease (commercial) or deed of ownership if private land. If state land lease, letter of authorization for subletting from Island Chief Executive.
- 5 copies of layout plan of building
- 3 copies of site plan (location plan)

Application requiring additional documents**Distributor of General Merchandise**

- National Identity Card
- Business Registration Certificate
- CEB Bill or Telecom Bill
- Horse power or declaration of tricycles and bicycles
- Letter addressed to Departmental Head, Commission for Trade, Commerce and Licensing, specifying which activity and region the business will operate.
- Certificate of Incorporation
- Application for Incorporation of a company; and
- Layout plan (3) storage facilities, drawn to Scale

Bookmaker

Submit Licence issued by Gambling Regulatory Authority

Dealer in pesticides, herbicides and other chemical products listed under any enactment.

To submit licence to trade in dangerous chemicals issued by dangerous Chemical Control Board, Ministry of Health and Others

Pharmacy

To submit relevant licence issued by Pharmacy Board

Hairdresser

To submit proof of competencies and experience from recognised institution (MQA approved)

Contact: Trade, Commerce and Licensing Division

Invest Building

Malabar

Tel: 8324780/8324778

Fax: 8324850

Tourist Enterprise Licence

The TEL is valid for a maximum of 12 months or a shorter period, renewable.

Approval Procedure

The Tourist Enterprise Licence deals essentially with two specific cases as far as tourist licence are concerned:

Case 1: Applicant already holds an industrial lease and has already completed construction

Case 2: Applicant is willing to convert his residential lease to Residential Cum Commercial to pursue a tourism activity as it is commonly the case in Rodrigues

	Documents Required
Individual	<ul style="list-style-type: none">➤ National Identity Card➤ Five (5) copies of architectural plans of building➤ Title deed/ lease agreement➤ Copy of Trade License if applicable➤ Building Permit➤ Five (5) copies of location plan➤ Business Registration Card➤ Certificate of Character
Company	<ul style="list-style-type: none">➤ Certificate of Incorporation including list of directors and shareholders of the company➤ Copy of National Identity Card of Directors➤ Last annual return of company➤ Business Registration Card➤ Five (5) copies of architectural plans of building➤ Title deed/ lease agreement➤ Copy of Trade Licence if applicable➤ Building Permit➤ Five (5) copies of location plan➤ Certificate of characters for directors

Undertaking requiring a TEL:

- Restaurant
- Private club
- Eco-tourism activities
- Karting
- Operating cable car
- Operating rental agency for bus, including minibus
- Operating rental agency for quad
- Operating scuba diving centre
- Providing non-motorised water sports such as pedaloes, canoes, kayaks and laser
- Table D'Hote
- Pub
- Hawking in Tourist Sites
- Operating aquarium displaying fish or marine animals for public viewing
- Operating golf course
- Operating rental agency for kite surf
- Operating rental agency for paraglide
- Operating Spa
- Providing tour operator service
- Nightclub
- Operating helmet diving centre
- Operating boat house
- Operating rental agency for bicycle
- Operating rental agency for motorcycle
- Working as tourist guide, including tourist guide employed by a tour operator

Tourist Accommodation Certificate.

A Tourist Accommodation Certificate relates to such facilities and services as restaurant, beauty parlour, health and fitness, spa and wellness, boathouse, shops, boutiques and bar, operated by a hotel, guesthouse or tourist residence.

The Tourist Accommodation Certificate will be valid for a period of 3 consecutive years and payment of the fees may be effected on a yearly basis or for a period of 3 years.

1. Guest House and Tourist Residence

Business Registration	
Individual	<ul style="list-style-type: none">➤ National Identity Card➤ Business Registration Card
Company	<ul style="list-style-type: none">➤ Business Registration Card➤ Certification of Incorporation➤ Letter from Company's Secretary certifying shareholding structure stating the names and nationalities of directors and shareholders, and respective number of shares
Société	<ul style="list-style-type: none">➤ Business Registration Card➤ Acte de Société or Partnership deed➤ List of members of société specifying their respective nationalities and certified by the Manager (Gérant)

- Title deed
- Lease agreement or letter of authorisation between the owner and the applicant (if applicable)
- Location/Site Plan (3 copies)
- Front Elevation Plan (3 copies)
- Building and land use permit for the proposed activity from respective Local Authority
- Master Plan describing all relevant tourist activities and facilities as well as dimensions as appropriate (3 copies)
- Duly filled Application Form + payment of application fees of Mur 5000
- In case an application is submitted by an Agent, the identity card of the Agent and a letter of authorisation are also required
- For Tourist Residence: business plan

For Guesthouse: non-citizens to submit a business plan

The application for the Tourist Accommodation Certificate will be finalized only after completion of all works, to the satisfaction of the Tourism Authority and after receipt of all clearances from the relevant authorities (Fire and Health).

2. Hotel

Business Registration	
Individual	<ul style="list-style-type: none">➤ National Identity Card➤ Business Registration Card
Company	<ul style="list-style-type: none">➤ Business Registration Card

	<ul style="list-style-type: none"> ➤ Certification of Incorporation ➤ Letter from Company's Secretary certifying shareholding structure stating the names and nationalities of directors and shareholders, and respective number of shares
Société	<ul style="list-style-type: none"> ➤ Business Registration Card ➤ Acte de Société or Partnership deed ➤ List of members of société specifying their respective nationalities and certified by the Manager (Gérant)

- Title deed
- Lease agreement or letter of authorisation between the owner and the applicant (if applicable)
- Business Plan
- Approval from Ministry of Tourism and Leisure
- Building and Land Use Permit (BLP) for the proposed activity from respective local authority
- Location/Site Plan (3 copies)
- Front Elevation Plan (3 copies)
- Master Plan describing all relevant tourist activities and facilities (including parking)
- Duly filled application form+ payment of application fee of Mur 5000
- In case an application is submitted by an Agent, the identity card of the Agent and a letter of authorisation are also required.

3. Pleasure Craft Licence

Documents Required	
Individual	<ul style="list-style-type: none">➤ National Identity Card for individual➤ Certificate of construction of boat➤ Certificate of character➤ Business Registration Card➤ Request for a pleasure craft survey form
Company	<ul style="list-style-type: none">➤ Certificate of Incorporation including list of directors and shareholders of the company➤ Copy of National Identity Card of directors➤ Last annual return of company➤ Business registration card➤ Certificate of characters for directors➤ Certificate of construction of boat➤ Request for a pleasure craft survey form

4. Skipper's Licence

Documents required

Mauritian Citizen

- 2 passport size photographs
- Copy of Identity Card
- Copy of Birth Certificate (if under 18 years)
- Medical Fitness Certificate (if over 65 years)
- Copy of International Certificate of Competency (if holder of an international licence) for exemption Non-Citizen
- Copy of passport
- Occupation Permit
- Resident Permit
- Copy of marriage certificate (if applicable)
- Medical Fitness Certificate (if over 65 years)
- Copy of International Certificate of Competency (if holder of an international licence) for exemption

Contact: Tourism Enterprise Unit
 Ex- Water Company Building
 Port-Mathurin
 Tel: 832 1475 Fax: 832 1535

Fire Clearance and Fire Certificate

1. Fire Clearance

Required documents

- Three copies of line drawing of your building or place of work, showing the following details:
Dimension in metres of the building, location of staircase & exits, location of call points and sirens for any fire alarm system and location of firefighting equipment (mentioning the type & capacity of extinguishers)
- One copy of site and Location Plan

**Other documents may be required following inspection of the premises*

2. Fire Certificate

A fire certificate is issued by the Fire Authority shall be required in respect of every place of work:

1. Where more than 20 persons are employed to work at any one time or 10 persons are so employed else than on the ground floor
2. Where explosive or highly flammable material is stored or used or situated in premises where explosive or flammable material is stored or used.

Application Procedure

Applicant applies for a Fire Certificate through a formal letter or complete application form shown below and shall submit scale drawing of the building (means of escape, firefighting, warning etc) and certificate from firm's consultant certifying that the measures satisfy legal requirements.

On receipt of application, premises will be inspected to ensure compliance with fire safety requirements.

Fire Certificate will be issued the next day if all legal requirements are complied with.

If shortcomings are noted, related fire safety requirements are imposed within a time delay of 15 to 30 days depending on scope of work.

Premises are re-inspected and if improvement works completed, Fire Certificate is issued.

Contact: Fire Services Department
Fire Prevention Section
Camp du Roi
Tel/ Fax: 832 0677

Food Handler's Certificate

Guidelines

- Building and facilities as per Section 33 of the Food Regulation for Food Businesses
- Sanitary facilities for staff
- Sanitary facilities for customers
- Licence of previous licensee

Procedures and estimated time

- Food handler certificate: Passport size photos and NIC
- Medical Examination: Maximum processing time of 3 weeks
depending on results of laboratory analysis and treatment required
- Training on Food Handling: Scheduled once monthly
- Evaluation of application for trade licence: within 3 working days
- Health Clearance: 24 hours

****The Food Handlers' Certificate is valid for a period of 2 years.***

Documents required

- Food Handler's Certificate for employees
- Consent of neighbours for noxious traders
- Copy of Registration book for trade vehicles
- Copy of certificate of Incorporation for Companies
- Authorisation from owner of premises for rent

Contact: Mr Dhamarajan Periasamy,
Principal Public and Food Safety Inspector
Port Mathurin

Tel:

Other Clearances

The following items require clearances from relevant authorities:

1. Foodstuffs - Commission for Health
2. Agricultural Items (fruits, vegetables, flowers, seeds) - Commission for Agriculture
3. Live Animals - Commission for Agriculture/ Veterinary Services

Mauritius Revenue Authority

1. Licence Fees and Authorised Operational Hours

Licence	Business Authorised to	Yearly Fees (Mur)	Days and Hours
Retailer of liquor and alcoholic products-off	Sell by retail, liquor and alcoholic products for consumption off the premises	4000	Monday to Fridays (other than public holidays between 8 a.m and 9 p.m) Saturdays (other than public holidays), between 8 a.m and 10 p.m Sundays and public holidays, between 8 a.m and 6 p.m
Retailer of liquor and alcoholic products- on and off	Sell by retail, liquor and alcoholic products for consumption on and off the premises	5000	Mondays to Saturdays (other than public holidays) between 4 p.m and 7 p.m Sundays and public holidays between 10 a.m and noon
Retailer of Beer and alcoholic beverages	Sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic beverages for consumption on and off the premises	1000	
Retailer of liquor and alcoholic products- Restaurant	Sell by retail liquor and alcoholic products for consumption on the premises	4000	Every day, between 8 a.m and midnight
Retailer of liquor- Private club	Sell by retail liquor and alcoholic products to the club's members for consumption on the premises	2000	Mondays to Fridays (other than public holidays), between 4 p.m and 10 p.m Saturdays, Sundays and public holidays between 10 a.m and 10 p.m
Retailer of liquor- Night club	Sell by retail liquor for consumption on the premises	4000	Mondays to Saturdays, between midnight and 2a.m and between 9 p.m and midnight Sundays and public holidays, between midnight and 3 a.m and between 9 p.m and midnight

Retailer of liquor-Casino and Gaming House	Sell by retail liquor and alcoholic products for consumption on the premises	6000	Mondays to Saturdays between midnight and 5 a.m between 7 p.m and midnight Sundays and public holidays, between midnight and 5 a.m and between noon and midnight
Retailer of beer, alcoholic beverages, alcoholic products and liquor- Pub	Sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises	4000	Mondays to Thursdas and Saturdays between 5 p.m and midnight Fridays, Saturdays and eve of Public Holidays between midnight and 2 a.m and between 5 p.m and midnight
Retailer of beer, alcoholic beverages, alcoholic products and liquor-Table d'Hote	Sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises	2000	Mondays to Sundays between 10 a.m and 10 p.m
Any licence authorising the sale of liquor, rum, local rum and compounded spirits (solely by wholesale)			Mondays to Sundays (other than public holidays), between 8 a.m and 5 p.m
Retailer of liquor and alcoholic products- Hotel and Guest House	Sell by retail liquor and alcoholic products to residents for consumption on and off the premises	2000	
Retailer of liquor and alcoholic products (occasional)	Sell liquor,rum and other alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises	1000	
Retailer of liquor and alcoholic products (Restaurant) (Extension)	Sell by retail liquor and alcoholi products outside the prescribed hours for consumption on the premises	1000	

Any person or applicant applying for any of the above mentioned activities shall produce the following documents:

- permit for concerned activities

- Commercial lease
- Business registration Card (BRN)
- Identity card
- Location plan
- Certificate of Morality
- Published of requested permit in minimum 2 local journal

Corporate Tax

The Mauritius Revenue Authority is the agency responsible for collecting corporate tax, income tax and value-added tax (VAT) in Mauritius. The fiscal year runs from 1st July to 30th June.

The tax rate is as follows:

Corporate tax	15%
VAT	15%
Corporate Social Responsibility	2% on book profits

VAT shall be charged on any supply of goods or services made in Mauritius, where it is a taxable supply made by a taxable person in the course or furtherance of any business carried on by him.

Contact: MRA Outpost,
1st Floor Cliderlex Building,
Max Lucchesi Street,
Port Mathurin
Tel: 832 1339 / 832 1340 Fax: 832 1341

Intellectual Property Right

Intellectual Property refers to products of the human mind, such as inventions, designs, literary and artistic works, and the symbols, names, and images used in commerce.

Patents

A patent is a title granted to protect an invention by the Intellectual Property Office (IPO) for an invention in any field of technology.

- Fill in the form available on the website of the IPO at foreign.gov.mu
- Application should be filled in triplicate and; contain a description of the invention, state the claims, include any drawings relevant for the application, contain an abstract of the invention
- Prescribed fee when making the application is Mur 3000
- The applicant should be represented by a legal practitioner residing and practicing in Mauritius or an approved agent if the applicant's ordinary residence or principal place of business is outside Mauritius.

Industrial Designs

An individual design is the ornamental or aesthetic aspect of a product of industry or handicraft.

- Fill in the form available on the website of the IPO at foreign.gov.mu
- Application should be filled in triplicate and signed by the applicant or, in case of a joint application by all applicants.
- Application shall contain 4 copies of drawings
- Photocopies or graphic representations of each of the different sides of the design.
- The prescribed fees when making the application is Mur 2000.
- Registration of industrial designs Mur 4000
- The applicant should be represented by a legal practitioner residing and practicing in Mauritius or an approved agent if the applicant's ordinary residence or principal place of business is outside Mauritius.

Trade Marks

A trade mark is any sign which is capable of distinguishing the goods or services of an SME from similar goods or services of other enterprises.

- Any application to register a mark (trade/ service/ collective) shall be made on the prescribed form available at the Industrial Property Office, or online at foreign.gov.mu
- Prior to filling an application, applicants are advised to carry out a search to ascertain whether the proposed mark does not conflict with any registered mark. (Regulation 61(1)- Mur 210)
- A clear reproduction of the mark shall be affixed in the space provided therefore on the prescribed form and submit three additional reproduction of the mark.
- The application shall be filed with all the reproductions of the mark being identical. Any figurative element shall be clearly identified and the correct title of the mark shall be inserted.
- List the goods and services for which the registration of the mark is being sought under the applicable class(es), using the NICE Classification for the international Registration of Goods and Services available at foreign.gov.mu and on the WIPO website (www.wipo.int)
- The prescribed fees when making the application is Mur 3, 150 for any two classes, and Mur 1,575 for each additional class

Copyrights

Copyright is a right over creative works such as literary works, musical works, cinematographic works, computer programs, and artistic works.

There is no formal requirement for copyright protection.

Contact: The Industrial Property Office
 7th Floor, Moorgate House

Sir William Newton Street, Port Louis

Tel: 208 5842/ 208 5733/ 210 8919/ 213 7286/ 213 0307

SME MAURITIUS

Small Enterprise Certificate

Enterprise having an annual turnover not exceeding Mur 10 million.

Medium Enterprise Certificate

Enterprise having an annual turnover of more than Mur 10 million but less than Mur 50 million.

Contact: SMEDA Office

Malabar

Tel: 831 4428 / 831 5446

Email: inforod@smemu.org

SME Development Scheme Certificate

The applicant shall; filled in the application form and submit copy of the following documents:

Companies

- National Identity Cards of shareholder(s)
- Utility Bill of main shareholder (CEB or Telephone bill)
- Business Registration Card (BRN)
- Shareholders
- Certificate of Incorporation
- SME Registration Certificate
- Profit and Loss Statement of Accounts for the last 3 years of other entities in which the shareholders listed in the application form hold shares/interest
- Bio Development Certificate delivered by Ministry of Agro-Industry& Food Security for Bio farming projects
- Pro-forma/Quotation of equipment, vehicle & accessories
- Letter of Intent from potential clients expressing interest to purchase products/services
- Hard and soft copy (CD) of Business Plan (if already available)

Cooperative Societies

- National Identity Cards of Board Directors
- Utility Bill of President and Secretary (CEB Bill or Telephone Bill)
- Business Registration Card
- List of members and Board Directors
- Minutes of Board approval recommending application of the schemes with seal of the society
- Certificate of Incorporation
- SME Registration Certificate
- Bio Development Certificate delivered by Ministry of Agro-Industry and Food Security for Bio farming projects

- Pro-forma/Quotation of equipment, vehicle and accessories
- Letter of Intent from potential clients expressing interest to purchase products/services
- Hard and soft copy (CD) of Business Plan (if already available)

****To accept and process the form, it must be duly filled and submitted together with the required support document***

Contact: Invest Rodrigues Office
Malabar
Tel: 832 4212 Fax: 832 4850

Contact: SME Mauritius Office
Malabar
Tel: 831 4428 / 831 5446 Email: smedarod@orange.mu

INVEST RODRIGUES
Invest Rodrigues

Technology and Modernisation Scheme	50% on the acquisition of new equipment up to a ceiling of Mur 50, 000
Project Write-up Scheme	Mur 25,000 for business plan write-up
Grant Support	Support up to Mur 50,000 to SMEs in difficulties
Freight Rebate	100% refund on freight for shipment of handicraft products, agro products, honey, local fruits and vegetables
	100% Refund on freight for the importation of wood
Label and Packaging Grant Scheme	Support given to SME at the level of 80% up to a ceiling of Mur 5,000 to design and improve their packaging
Documentation Unit	

Banking institutions Financing Project

1. MauBank

➤ MauBank SME Financing Scheme (Individuals)

Eligibility:	Individual holding an SME Certificate as Micro-enterprise, where the annual turnover is less than Mur 2M
Interest Rate:	3.4% (key Repo rate less 1%)
Financing:	Up to 90% of the project value
Amount of financing:	Up to Mur 250,000
Tenor:	Up to 10 years including moratorium
Moratorium:	Up to 2 years on capital including a maximum of 6 month on interest
Fees:	No processing fees. Only registration charges apply

- MauBank SME Financing Scheme (To Companies & Cooperative Societies registered on or after 2nd June 2015).

Possess Letter of Intent from SMEDA Office, Malabar. (Tel: 831 4428 / 831 5446 Email: inforod@smemu.org)

Eligible Sectors:	ICT and Other Export Services, Manufacturing, Bio-farming and other value added agri-business activities, aqua-culture and other value added ocean economy related activities, Renewable and Green Energy, Handicraft)
Interest Rate:	3.4% (Key Repo Rate less 1.0%)
Financing:	Up to 90% project Value

Project Value:	Up to a maximum Mur 20M
Tenor:	Up to 10 years including moratorium
Moratorium:	Up to 2 years on capital including a maximum of 6 months on interest
Security:	No personal guarantee will be requested from beneficiaries. Fixed and floating charge on the assets of the company
Fees:	No processing fees. Only registration charges apply

➤ MauBank special SME Scheme

Eligible Sectors:	All businesses except trading activities, Real Estates and professional services
Interest Rate:	7.4% p.a (Key Repo Rate + 3%)
Tenor:	Up to 7 years
Fees:	No processing fees. Only registration charges apply

Entities with turnover less than Mur 10M

Amount of Financing: Up to Mur 2.0M
Security: Floating charge on borrower. Personal guarantee of director may apply on case to case basis (however excluding the matrimonial house)

Entities with turnover up to Mur 10M

Security: Fixed and/or floating charge on borrower and/or director

Development Bank of Mauritius (DBM)

➤ **Business Development Scheme**

Financing projects in the manufacturing, trade and services, health, tourism and CIT sector, up to 75% of project cost (up to a ceiling of Mur 5 million). The interest rate is Repo Rate + 3% per annum, while the repayment period is up to 8 years with up to 3 years moratorium.

➤ **Booster Micro Credit Loan Scheme**

The purpose of this scheme is to finance projects with value addition including SMEs in various sectors and working capital requirements with value addition up to a ceiling of Mur 75,000. The maximum loan amount Mur 150, 000 refundable in up to 5 years with one year moratorium and with an interest rate of repo rate + 3%.

➤ **Quasi-equity Financing Scheme**

The DBM provides equity and quasi-equity to SMEs offering a maximum investment of 75% of project cost up to a ceiling of Mur 500,000 in form of redeemable preference shares, debentures or equity loan.

➤ **Scheme for agricultural sector**

The normal scheme to fund projects in sugarcane sector, livestock breeding, fishing and seafood, agro processing etc offers maximum loan amount of 80% of project cost up to a ceiling of Mur 5 million with an interest rate repo rate + 3% per annum.

The special scheme to finance projects in sugarcane, biotechnology, off-lagoon, storage of agricultural products and production of agricultural seedlings, with a maximum loan amount is 80% of project cost up to a ceiling of Mur 1 million with an interest of repo rate + 3% per annum.

Contact: Development Bank of Mauritius
Camp du Roi.

References

- “Commission for Social Security & Others – Trade, Commerce And Licence Division”. *Social.rra.govmu.org*. N.p., 2017. Web 2 Feb. 2017
- "Cooperatives Division - Home". *Cooperatives.govmu.org*. N.p., 2017. Web. 2 Feb. 2017.
- "Corporate And Business Registration Department - Home". *Companies.govmu.org*. N.p., 2017. Web. 2 Feb. 2017.
- "Home". *Mra.mu*. N.p., 2017. Web. 2 Feb. 2017.
- "Home - Small & Medium Enterprise Development Authority (SMEDA), Mauritius". *Smeda.mu*. N.p., 2017. Web. 2 Feb. 2017.
- "Maubank - Mauritius Bank – Personal And Business Banking". *Maubank.mu*. N.p., 2017. Web. 2 Feb. 2017.
- "Mauritius Tourism Authority". *Tourismauthority.mu*. N.p., 2017. Web. 2 Feb. 2017.
- "Ministry Of Environment, Sustainable Development, And Disaster And Beach Management - Environmental Assessment". *Environment.govmu.org*. N.p., 2017. Web. 2 Feb. 2017.