EXPORT DEVELOPMENT SCHEME

GUIDELINES

**August 2021**

**Disclaimer**

# *These guidelines may be subject to changes at any time. Any other information or document not listed above may be requested depending on the application.*

# *Whilst care has been taken to ensure that the information provided herein is accurate and correct at the time of publication, users of this publication are advised to seek guidance from the Economic Development Board in case of uncertainty or ambiguity encountered in reading this manual. The Economic Development Board shall, in no circumstances whatsoever, be held liable to any person arising from use of information contained herein.*

# THE GUIDELINES

# These Guidelines are issued under section 5(2)(ca) of the Economic Development Board Act (EDB Act).

# THE EXPORT DEVELOPMENT SCHEME

# The Export Development Scheme is set up under sections 2, 14B and the Second Schedule of the EDB Act and is administered and managed by the Economic Development Board under section 5(1)(k) of the EDB Act.

# APPLICATION PROCESS

1. Applicants for an Export Development Certificate must submit the Application Form as set out at Annex 1 and a copy of the:
   * 1. Certificate of Incorporation,
     2. Business Registration Card;
     3. VAT Certificate of Registration;
     4. All such relevant supporting documents as may be requested by the EDB.

to [bs@edbmauritius.org](mailto:bs@edbmauritius.org).

1. On receipt of an application for an Export Development Certificate, the EDB –
2. shall refer the application for consideration by a technical committee;
3. may require the applicant to give such further information as may be necessary for the determination of the application; and
4. shall approve or reject the application.
5. Where the EDB -
6. approves an application, the Chief Executive Officer shall issue to the applicant an Export Development Certificate on such terms and conditions as may be recommended by the Technical Committee;
7. rejects an application, it shall, in writing, inform the applicant of the reasons for the rejection.
8. The Export Development Certificate shall be in such form, and shall be issued in such manner, as may be approved by the Board.
9. Where a person to whom an Export Development Certificate has been issued -
10. changes his name, the address or his shareholding structure;
11. intends to change the nature of the business activities specified in his certificate;
12. incurs or intends to incur any material change in its business activity or corporate profile,

he shall immediately inform the Chief Executive Officer, specifying the reasons for the change and giving such further information or particulars as may be required by the Chief Executive Officer.

1. The CEO may, depending on the nature of the changes, refer the matter to the Technical Committee for a reassessment of the validity of the Certificate.

# INCENTIVES

1. Applicants wishing to benefit from incentives under the -
   * 1. Freight Rebate Scheme
     2. Export Credit Guarantee Insurance Scheme
     3. Trade Promotion and Support Scheme
     4. Preferential Port and Handling Charges

must apply for an Export Development Certificate with the EDB.

1. The grant of an Export Development Certificate does not in any manner whatsoever guarantee that the Applicant is eligible for any incentive.
2. The applicant will have to ensure that it meets the eligibility criteria for each of the Schemes mentioned in (a) above.

# GENERAL TERMS AND CONDITIONS

1. These Guidelines set out the terms and conditions governing the Export Development Scheme.
2. The Export Development Scheme may be terminated or amended, at any time, without prior notice.
3. The EDB or the Government of Mauritius shall not bear any liability whatsoever in respect of a Scheme which has been so terminated or amended.
4. Holding an Export Development Certificate does not in any way guarantee that the holder is eligible for any Incentive.
5. A holder of an Export Development Certificate may apply for an Incentive under the Export Development Scheme only as from the date he holds the Export Development Certificate. No claim prior to that date shall be entertained, save for those applicants who had already enrolled/ registered with the EDB prior to the coming into force of the Export Development Certificate.
6. Any claim shall be rejected
   1. If the Claim does not meet the criteria set out and as determined by the EDB; or
   2. in case of any missing or incomplete documentation or information.

# OBLIGATIONS OF HOLDERS OF AN EXPORT DEVELOPMENT CERTIFICATE

The holder of an Export Development Certificate shall, at all times –

1. comply with all the laws of Mauritius
2. submit such information as may be required and within such time frame as may be set by the EDB.
3. participate in all such surveys as may be carried out by the EDB in line with its statutory duties.

# FALSE OR MISLEADING DECLARATION

1. It is an offence under section 39 (2) of the Economic Development Board Act, for a person to give information, particulars or documents or to make any statement which is false or misleading in any material particular. On conviction, an offender shall be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.
2. Notwithstanding any other action that the EDB may choose to take, in case of a false or misleading declaration:
3. The applicant will not be eligible for any future rebate under any Scheme administered by the EDB, and
4. The applicant shall be liable to refund any amount obtained under the Scheme.

# SUSPENSION OR REVOCATION

The EDB reserves the right to suspend or revoke an Investment Certificate in accordance with the provisions of the EDB Act.

**ANNEX 1**

**Application for** **Export Development Certificate**

**Business Details (existing companies)**

|  |  |
| --- | --- |
| Name of Business: |  |
| Date of Incorporation: | BRN No: |
| VAT No: | Tax Account No: |
| Company Phone Number: | Business Size: |
| Category of Business: |  |

|  |  |  |  |
| --- | --- | --- | --- |
| *Business Address* | | *Postal Address* | |
| Street: |  | Street: |  |
| Town/Village: |  | Town/Village: |  |
| Post Code: |  | Post Code: |  |

**Contact Person Details**

|  |  |  |  |
| --- | --- | --- | --- |
| First Name: |  | Last Name: |  |
| Mobile No: |  | Email Address: |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Company Financial Status** | **Year 1** | **Year 2** | **Year 3** |
| *Turnover over the last 3 years* |  |  |  |
| *Profit/loss over the last 3 years* |  |  |  |
| *Workforce over the last 3 years* |  |  |  |
| *Exports over the last 3 years* |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Forecast** | **Year 1** | **Year 2** | **Year 3** |
| *Estimated Turnover over the next 3 years* |  |  |  |
| *Estimated Profit/loss over the next 3 years* |  |  |  |
| *Expected exports over next 3 years* |  |  |  |

EDB shall take actions against false or misleading declaration. Moreover, EDB reserves the right to seek additional information for processing the application and for monitoring purpose.

|  |  |
| --- | --- |
| ***Date:*** | ***Signature:*** |
|  | ***Designation:*** |

**Economic Development Board – Export Development Scheme**

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