



**ECONOMIC
DEVELOPMENT
BOARD** MAURITIUS

APPLICATION FOR REGISTRATION CERTIFICATE (FOOD PROCESSING)

GUIDELINES

PREFACE

This publication contains guidance for promoters who want to acquire a Registration Certificate (Food Processing). The guidelines are designed to provide information and assist in decision making.

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. The Economic Development Board shall, in no circumstances whatsoever, be held liable to any person arising from use of information contained herein.

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1. Introduction




The Registration Certificate (Food Processing) has been introduced to promote global value chain through the cultivation and importation of agricultural products to be used as raw materials for processing into intermediate and finished products and to encourage re-export activities.

2. Qualifying Criteria

- 1) A company operating a food processing plant for food processing activities and for the manufacture of products from agricultural and medicinal plants and herbs either as intermediate goods or finished products, will be eligible to benefit from this Scheme provided that the company has been incorporated **on or after 8 June 2017**.
- 2) Goods are required to be produced by a process involving a value-addition of not less than 20% of the ex-factory costs of the finished product. Goods intended for export are required to satisfy the rules of origin of preferential markets.
- 3) The company must ensure that at least 50 per cent of the final products manufactured by the company are exported, after 2 years as from the date from which the company starts its operation.

3. Incentives

Qualified applicants will benefit from the following incentives:

-  Income derived by a holder of a Registration Certificate shall be exempt for a period of 8 income years as from the income year in which the company starts its operations.
-  Exemption from payment of Registration Duty and Land Transfer Tax for the purchase of immovable property
-  Exemption from payment of value added tax on equipment and machinery.

4. Application Procedures

- Submit application with relevant documents on foodprocessing@edbmauritius.org.

Within 3 months of the date of receipt of the completed application, a site visit will be conducted and a Technical Committee will be held with key stakeholders prior to seeking approval of the Board of the Economic Development Board.

4.1 Documents Required

The applicant should submit the following documents:

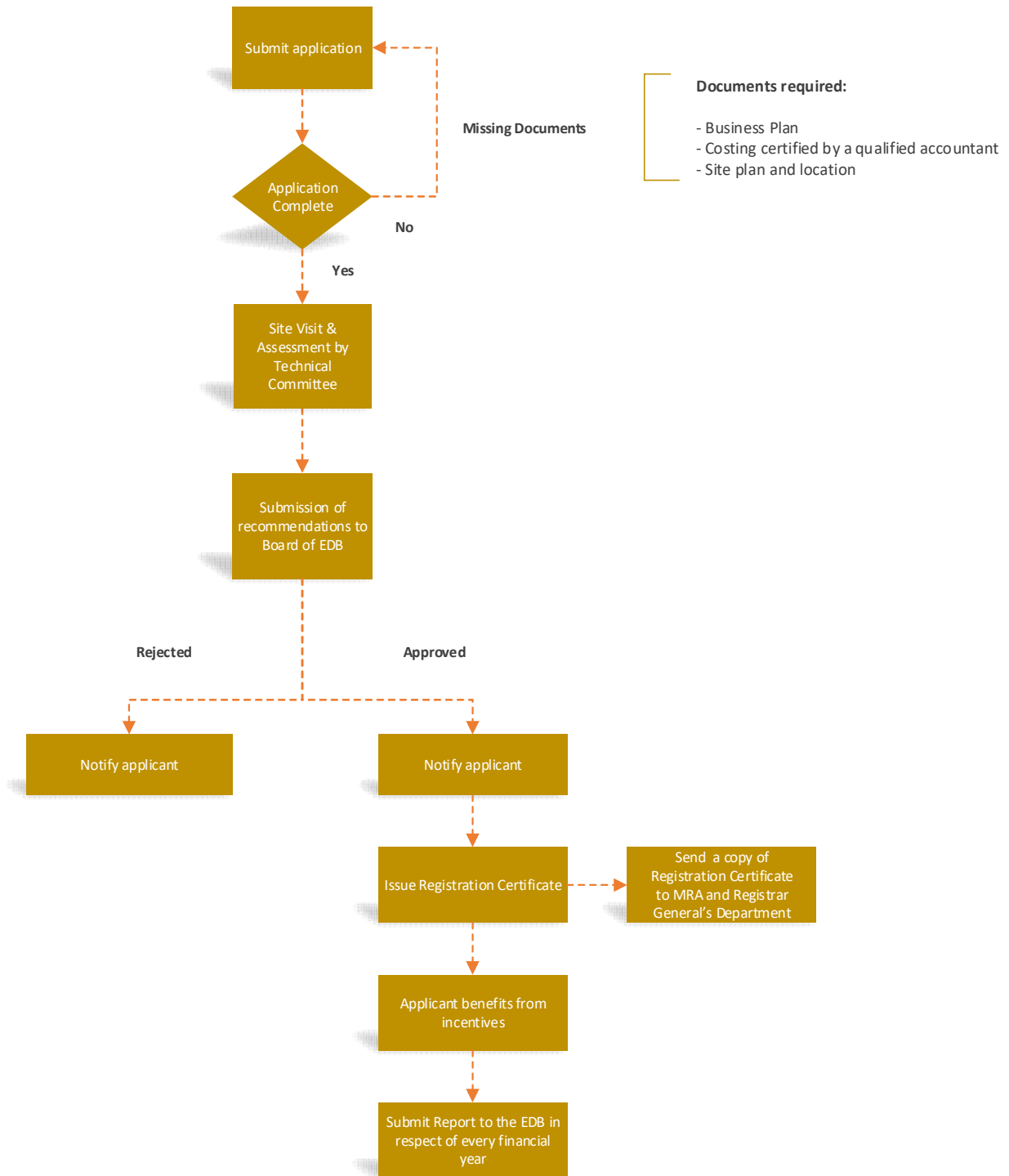
- a) Application form, duly filled-in
- b) Business plan (*highlighting background and experience of promoter, a clear description of business activity including details about the different production process stages, projected investment, employment creation, project financing details, financial forecast, targeted export market, sourcing country for raw materials, indicative list of equipment and machinery*)
- c) Site plan and location
- d) Costing certified by a qualified accountant to justify the percentage of value-addition

Note:

The value-added formula for calculating the value addition is as follows:

$$\text{Value added} = (\text{Ex-factory Cost} - \text{Total CIF value of materials}) / \text{Ex-factory Cost} * 100\%$$

Application Process



4.2 Issuance of the Registration Certificate

Once an application has been approved, the Economic Development Board will issue a Registration Certificate (Food Processing) in favor of the company as per Section 13 of the Economic Development Board Act 2017 and in compliance with regulations made by the Minister under section 40 of the Economic Development Board Act 2017.

4.3 Claiming of incentives

The Applicant will be required to present the Registration Certificate (Food Processing) to the relevant governmental agencies to benefit from the incentives under the Scheme.

5. Reporting

The holder of a Registration Certificate (Food Processing) will be required, in respect of every financial year, not later than 3 months after the end of that financial year, submit a report to the Economic Development Board stating

- a) the products manufactured;
- b) value addition percentage in respect of each product;
- c) production and export value;
- d) list of equipment acquired and exempted from Value Added Tax.

6. Deregistration

Where a holder of the Registration Certificate no longer satisfies the requirements of the Scheme, the Managing Director shall, as per Section 14 of the Economic Development Board Act 2017, deregister the company and notify the governmental agencies accordingly.

In the event that a company ceases its activities within the eight-year period, all the incentives shall lapse as from the date of its deregistration and the company shall pay the proportionate duties and taxes as applicable.

7. Terms and Conditions

The Chief Executive Officer of the Economic Development Board reserves the right to reject and / or revoke any application, including successful ones, if the information contained therein is found to be incorrect or false or if there were information that were knowingly withheld from the Economic Development Board at the time of the application.

Contacts

Economic Development Board

Tel: 203 3800 | Fax: 210 8560

Email: agribusiness@edbmauritius.org

National Plant Protection Office

Tel:(230) 464 4872 | Fax: (230) 465 9591

Email: moa-pathology@govmu.org

Veterinary Service Division

Tel: (230) 454 1016 | Fax: (230) 464-2210

Email: moa-dvs@govmu.org

Ministry of Industry, Commerce and Consumer Protection (Commerce Division)

Tel: 405-1399 | Fax: 208-7325

Email: pradha@govmu.org

Competent Authority Seafood

Tel: 2062812 | Fax: 2162293

Email: caseafood@govmu.org

Ministry of Health and Quality of Life

Tel: (+230) 201-2175 | Fax: (+230) 208-7222

Email: moh@govmu.org

Ministry of Social Security, National Solidarity, and Environment and Sustainable Development (Environment and Sustainable Development Division)

Tel: +(230) 203 6200 | Fax: +(230) 211 9524

Email: menv@govmu.org

Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping

Tel: (+230) 211-2470 | Fax: (+230) 208-1929

Email: fishadmin@govmu.org

Customs Department

Tel:+230 2020500 | Fax: +230 2167601

Email: customs@mra.mu

Annex: Application Form for a Registration Certificate (Food Processing)

Checklist

The following mandatory documents should accompany the application:	Please tick as appropriate
1. Detailed business plan highlighting the following: i. Background and experience of promoters /shareholders ii. A clear description of business activity including details about the different production process stages iii. Projected investment iv. Employment creation v. Project financing details vi. Financial forecast vii. Target Market and Export Market viii. Sourcing country for raw materials ix. Indicative list of equipment and machinery	<input type="checkbox"/>
2. Site Plan and location	<input type="checkbox"/>
3. Costing certified by an accountant to justify the percentage of value-addition	<input type="checkbox"/>

1. Company Details

Company Name			
Company Incorporation Number		Business Registration Number	
Director			
Address			
Telephone		Facsimile	
Mobile			
Email Address			

2. Investor (Shareholder) Detail

Investor 1:

Name			
Telephone		Facsimile	
Mobile			
Address			
Nationality		Email Address	
Percentage shares held			

Investor 2:

Name			
Telephone		Facsimile	
Mobile			
Address			
Nationality		Email Address	
Percentage shares held			

If more investors/shareholders, please provide same particulars as section 2

3. Project Description

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4. Financial Structure

Total Investment (MUR)	
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Equity (MUR)	
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<u>Loan Capital</u>	a) Amount	MUR
	b) Source <i>(Financial institution)</i>	

5. Employment (numbers)

	Year1		Year 2		Year 3		Average	
	L	F	L	F	L	F	L	F
Management								
Skilled								
Non-skilled								

L=Local, F=Foreign