



1. Freeport Developers and Freeport Operators are hereby informed that, with the coming into operation of the Finance (Miscellaneous Provisions) Act 2021, the following amendments have been brought to the Freeport Act -
 - (a) A Third Party Freeport Developer may, subject to conditions, now rent space within a freeport zone to an enterprise outside the freeport zone for the manufacturing and storage of goods. Interested Third Party Freeport Developers should submit their applications to the EDB on <http://fls.edbmauritius.org>;
 - (b) Building, developing and managing display showrooms by a Third Party Freeport Developer for rental to a Freeport Operator or Freeport Developer to carry out specified activities is now a recognized Freeport activity; and
 - (c) The 24 months storage limits of goods in the Freeport may, where deemed necessary, be extended for an additional maximum period of three years, subject to approval of MRA in consultation with EDB.
2. The Export Credit Guarantee Insurance Scheme (which is a refund of 50% of the Export Credit Guarantee Insurance Premium paid subject to a maximum of 0.5% of the insurable declared turnover) has been extended to eligible Freeport Operators up to the period ending 30 June 2022. Further details on the eligibility requirements and application process are available on EDB website: www.edbmauritius.org.
3. Since the 1st July 2021 -
 - (a) the following activities are no longer recognized as authorized Freeport activities -
 - Freight Forwarding Services;
 - Global Trading; and
 - Providing Freeport related services outside Mauritius for advisory, marketing, engineering, project management, technical support and related services through a company incorporated in Mauritius.
 - (b) the grandfathering clause (which catered for amendments to the 2018 Legislative Framework) and which provided for a special income tax regime up to 30 June 2021 has accordingly lapsed.