



AFRICA WAREHOUSING SCHEME

GUIDELINES

July 2023

DISCLAIMER

These guidelines may be subject to changes at any time. Any other information or document not listed herein 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, under no circumstances whatsoever, be held liable to any person, arising from the use of information contained herein.

1. INTRODUCTION

The Africa Warehousing Scheme (AWS) (hereinafter referred to as the “Scheme”) is implemented and managed by the Economic Development Board (EDB) Mauritius and funded by the Ministry of Finance, Economic Planning and Development.

These Guidelines set out the terms and conditions governing the Scheme. The Scheme may be terminated or amended, at any time, without prior notice. The EDB or Government of Mauritius will not bear any liability in respect of a Scheme which has been so terminated or amended.

2. OBJECTIVE OF THE AWS

The objective of the Scheme is to provide a subsidy on the rental and administrative costs of warehouses (warehousing costs) in selected African countries, so as to support access and increase the competitiveness of locally manufactured products in these markets.

3. THE REFUND

- a) Eligible Beneficiaries will be entitled to 60% refund on the following costs:
- i. Rental cost and related administrative costs* for the lease of the first 200 m² of warehouse over 3 years, subject to a maximum capping of Rs 300,000 per annual lease agreement, per beneficiary.
 - ii. Rental cost on the annual lease of additional 200 m², subject to a maximum refund of Rs 300,000 over 3 years.
 - iii. A one-off refund on Merchandising cost** subject to a maximum refund of Rs 580,000.
 - iv. A one-off refund on costs for setting up company operations*** in country of destination subject to a maximum refund of Rs 320,000 per beneficiary.
- b) *Related Administrative Costs means expenses incurred in the daily management of the warehouse and include receiving costs and fulfillment charges.
- c) **Merchandising Cost includes costs pertaining to the promotion of products such as marketing and advertising, in the country of export **but** excludes any cost incurred in Mauritius itself.
- d) *** Costs for setting up company operations in country of destination include costs incurred in the Eligible Country on
- company incorporation
 - licensing and permits
 - registration of trademarks
 - expertise and export consulting to enter the destination market

Cost Component (01 July 2023 - 30 June 2026)	Cost Ceiling (Rs)	60% refund on a warehouse rental agreement (Rs)	One-off 60% refund (Rs)	Capping per beneficiary (Rs)
Rental and Administrative costs for first 200 m ²	480,000 per year	300,000 per year		300,000 per year
Rental of additional space of up to 200 m ² over 3 years	100,000 per year	100,000, pro-rata of additional space, per year		Up to Rs. 300,000 over 3 years
Merchandising cost (one-off cost)	960,000		580,000	580,000
Cost of setting up company operations (one-off cost)	528,000		320,000	320,000

4. ELIGIBILITY OF COSTS AND PROOF OF EXPENDITURE INCURRED

Eligible costs are costs actually incurred and paid by the applicant, in the country of destination, as from the start date of the AWS on 12 October 2020 and as per the following conditions:

- a) Eligibility of Rental and Administrative costs of warehouses will be based on the start day of warehousing in the destination country and on the date of arrival of qualifying goods in the destination country, as indicated in the MRA Customs Declaration Form and the Arrival Notice, whichever is the later;
- b) Eligibility of merchandising costs will be conditional to the beneficiary already renting warehousing space in the destination country.
- c) Eligibility of the one-off cost pertaining to setting up of company operations in the country of destination including costs for export consulting, will be conditional to the beneficiary already renting warehousing space in the destination country.

5. ELIGIBLE BENEFICIARIES

The EDB will assess the eligibility of the applicants and their qualifying products.

Eligible Beneficiaries are Mauritian manufacturing entities operating warehouses in Eligible Countries for Qualifying Products.

For the avoidance of doubt, a refund under this Scheme, does not attest that the Beneficiary is in compliance with all applicable laws. It shall remain the responsibility of the Beneficiary to hold all applicable licences, authorisations, permits as may be required and to ensure compliance with all applicable laws including, without limitation, compliance with laws relating to Environment, Food Safety and Labour.

The Government of Mauritius and the Economic Development Board Mauritius shall bear no liability for any incident, accident, or injury occurring in the Eligible Countries.

6. ELIGIBLE COUNTRIES

The Eligible Countries are set out in [Annex 1](#).

7. QUALIFYING PRODUCTS

Qualifying Products are those that are manufactured locally and comply with the SADC or COMESA rules of origin, whichever is applicable, or any other alternative rules of origin, acceptable to the EDB.

8. APPLICATION PROCESS

- a) An Applicant may apply for refund under this Scheme only as from the date he/she
 - i. Holds an Export Development Certificate
 - ii. Enrolls for the Scheme.

No claim prior to that date shall be entertained.

- b) Export Development Certificate

The procedure for obtaining an Export Development Certificate is set out in the Export Development Certificate Guidelines issued by the EDB.

Holding an Export Development Certificate from the EDB does not in any way guarantee that the Applicant is eligible for any refund. The eligibility for the refund will be determined during the enrolment/claim process.

c) Enrolment Process

- i. An Applicant wishing to benefit from the Scheme must enrol itself with the EDB. This is a one-off procedure. Click [here](#) to download the Enrolment Form.
- ii. The Applicant must submit the Enrolment Form and a copy of the Export Development Certificate to the EDB.
- iii. The EDB will process the application and inform the Applicant whether his application to be enrolled for the Scheme with the EDB has been approved or not.
- iv. The EDB reserves the right to request for such additional documentation as it may deem fit.
- v. Enrolment with the EDB does not in any way guarantee that the Applicant is eligible for refund.

Claims for refund submitted by operators that have not enrolled with the EDB under this Scheme will not be entertained.

9. CLAIMS PROCESS

- a) The Applicant must submit the prescribed CLAIM FORM (Click [here](#) to download Claim Form) together with a copy of the following supporting documents:

Exports of Made-in-Mauritius Products

- i. Air Waybill (AWB) or House Air Waybill (HAWB) or Bill of Lading
- ii. Commercial Invoice
- iii. MRA Customs Declaration Form
- iv. Certificate of Origin

Africa warehousing rentals

- v. Lease Agreement/Contract of warehousing premises
- vi. Warehouse insurance policy
- vii. Certified copy of Invoice from warehouse Lessor (with costs breakdown of rental components e.g warehouse rental costs, administrative costs, etc)
- viii. Receipt of payment from warehouse Lessor
- ix. Merchandising Agreement/Contract
- x. Certified copy of Invoice from Merchandiser
- xi. Receipt of payment for merchandising costs
- xii. Certified copy of Certificate of Incorporation, Licences and Trademarks in the eligible country

- xiii. Receipt of payment for Company Incorporation /Licensing/ Trademarks
 - xiv. Invoices and Receipts for expertise and export consulting to enter the destination market
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- b) Enrolment and Claim Forms have to be submitted to the Economic Development Board (EDB) Mauritius, Ground Floor, Exchange Square, Wall Street, Ebene 72201.
 - c) The Claim has to be submitted within three months from the date of payment of any warehousing cost.
 - d) The EDB shall examine the claims and reserves the right to request for such additional documents as may be required.
 - e) The claim will be rejected:
 - i. If the Claim does not meet the criteria as set out above and as determined by the EDB;
or
 - ii. in case of any missing or incomplete document or information.
 - iii. If the Beneficiary is in breach of any applicable law.

10. FALSE OR MISLEADING DECLARATION

- a) 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.
- b) In addition, notwithstanding any other action that the EDB may choose to take, in case of a false or misleading declaration:
 - i. The applicant will not be eligible for any future rebate under any Scheme administered by the EDB, and
 - ii. The applicant shall be liable to refund any amount obtained under the Scheme.

For any information required, please contact the EDB Manufacturing Department by email: edbmanufacturing@edbmauritius.org or on Tel : 203 3800.

Annex 1

Eligible Country

Tanzania



ECONOMIC DEVELOPMENT BOARD

Ground Floor, 7 Exchange Square, Wall Street, Ebene, 72201,
Republic of Mauritius

Tel: +230 203 3800

<http://www.edbmauritius.org/>
