REGISTRATION CERTIFICATE
(FOOD PROCESSING)

OPERATIONAL GUIDELINES
PREFACE

This publication contains guidance for promoters who want to develop a project under the Food Processing Development Scheme. These 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. **Background**

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. **Clearances and Permits**

Following issuance of the Registration Certificate (Food Processing) by the Economic Development Board, the promoter will be required to apply for the specific clearances and permits depending on the projected activity.

2.1 **Points to consider**

1. The clearances and permits required are project specific.
2. Import of animal products will depend on conformity requirements of the importing country.
3. Prior to export, a phytosanitary certificate from NPPO or sanitary certificate from the DVS may be required to accompany the consignment depending on the nature of the final export product and the conformity requirements of the importing country.
4. The need for clearance from the Ministry of Health and Quality of Life prior to export is subject to the nature of final export product.
5. A Fish Business Operator (FBO) is required to comply to a set of requirements to be registered with the Competent Authority Seafood. *(Refer to Annex 3)*
The indicative list of clearances and permits is provided in Figure 1 below.

**Post-Registration**
- Plant Import Permit
- Import Permit for animal and livestock product
- Import Permit
- Building and Land Use Permit
- Authorisation to install electric motors / engines
- Preliminary Environmental Report (PER) excluding SMEs
- Health clearance for products to be exported
- Clearance for fish and fish products
- Import permit / export authorisation for fish and fish products

**Responsible Ministry / Agency**
- NPPO
- DVS
- Min. of Industry & Commerce
- Local Authority
- Local Authority
- Min. of Environment
- Min of Health
- Competent Authority Seafood
- Min. of Ocean Economy

*Figure 1*
3. National Plant and Protection Office Requirements

Importation of plants, plant parts and plant products for personal or commercial use is subject to a Plant Import Permit (PIP) under Section 19 of the Plant Protection Act 2006. The PIP states the phytosanitary requirements that the exporting country should comply to ensure that the imported materials are free from dangerous pests or diseases that could be harmful to the agricultural industry in the country.

3.1 List of Agricultural Commodities and other Items that can be imported

1) Fruits – fresh, frozen and dry
2) Aromatic herbs
3) Planting media and rooting compost
4) Planting materials (e.g. young plants, cuttings, grafts, rootstocks, bulbs, seeds)
5) Microbial cultures (algae cultures, rhizobial cultures as legume inoculants)
6) Coconut and copra
7) Dried flowers and pot-pourri
8) Pulses, cereals and spices
9) Animal feed
10) Timber
11) Wood and wooden products – furniture and handicrafts
12) Some vegetables for hotel use only – fresh and frozen
13) Fresh cut flowers
14) Organic fertilizer
15) Microorganisms, beneficial organism and biological control agent
16) Plant parts which are used for planting or propagation such as seeds, seedlings, cuttings, budwood, tissue culture, and other materials
17) Plants extracts used as biofertilisers
18) Rattan and raffia articles
19) Used / second hand agricultural machinery

Source: NPPO

3.2 Application for Plant Import Permit

Any person/company intending to import plants, plant parts, plant products and agricultural machinery is required to submit an application for a Plant Import Permit (PIP) with the NPPO prior to importation.

Applications should be submitted at least 7 days prior to importation to NPPO Offices at Reduit or at Fort George.

Application forms are available at the National Plant Protection Office (NPPO) Head Office at Reduit (Tel: 464 4874), at Fort George sub office in the port area (Tel: 242 8284)) and can be downloaded from the website of the Ministry of Agro Industry and Food Security on http://agriculture.govmu.org/English/Pages/default.aspx.
Import or export of endangered species of plants and plant products requires also a CITES permit issued by the authority of the respective importing and exporting countries.

4. List of Restricted Goods requiring an Import Permit

The list of restricted agricultural goods requiring an Import Permit from the Commerce Division of the Ministry of Industry, Commerce and Consumer Protection are as follows:

<table>
<thead>
<tr>
<th>H.S. Code</th>
<th>Description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.01</td>
<td>Wheat or meslin flour</td>
</tr>
<tr>
<td>1006.40.00</td>
<td>Broken rice</td>
</tr>
<tr>
<td>1006.10.10</td>
<td>Basmati rice in the husk (paddy or rough)</td>
</tr>
<tr>
<td>1006.10.90</td>
<td>Other rice in the husk (paddy or rough)</td>
</tr>
<tr>
<td>1006.20.10</td>
<td>Basmati husked (brown) rice</td>
</tr>
<tr>
<td>1006.20.90</td>
<td>Other husked (brown) rice</td>
</tr>
<tr>
<td>1006.30.10</td>
<td>Basmati semi-milled or wholly-milled rice whether or not polished or glazed</td>
</tr>
<tr>
<td>1006.30.90</td>
<td>Other semi-milled or wholly-milled rice whether or not polished or glazed</td>
</tr>
</tbody>
</table>

Source: The Consumer Protection (Price and Supplies Control) Act

5. Competent Authority Seafood Requirements

A Fish Business Operator (FBO) is required to comply to a set of requirements to be able to be registered with the Competent Authority Seafood (CASF).

For export to EU, additional time is required as only after the FBO is found to be fully compliant with the Export of Fish and Fish Products regulations, the name of the FBO will be sent to EU to be added in the list of approved establishments. This may take around 6 months.

The requirements of the CASF is based on GN 147 of 2009(Export of Fish and Fish products Regulations) and its amendments GN 209 of 2012 and GN 204 of 2010. The content of the regulations can be consulted on the ministry’s website as follows: [http://oceaneconomy.govmu.org/English/Legislation/Pages/Regulations.aspx](http://oceaneconomy.govmu.org/English/Legislation/Pages/Regulations.aspx)
6. Environmental Requirements

According to Part A of the Fifth Schedule of the Environment Protection Act, “Food processing industry, excluding Small and Medium Enterprises” warrants a Preliminary Environmental Report (PER) approval from the Ministry responsible for the Environment. The content of a PER for food processing industries, excluding SMEs is available on the ministry’s website http://environment.govmu.org.

The impacts associated with food processing vary depending upon the type, size and scale of processes involved. Major issues of environmental concerns relate to:

- Site selection
- Solid waste
- Wastewater
- Noise
- Poor housekeeping – rodents, flies, odour and sanitary nuisances
- Vehicular movement
- Used cooking oil, as applicable
- Emissions
- Energy and water consumption

6.1 Location and Siting

➢ Food processing enterprises should preferably be located in a dedicated SME park or industrial zone.
➢ The existing development context of the site/land should be compatible with the activity.
➢ Food processing enterprises should not fall within any Environmentally Sensitive Area (ESA) and its prescribed buffer zone as per ESA Study 2009 such as wetland, steep slope and in areas that are likely to be affected by hazards such as inland flooding, landslide and storm surges, amongst others.
➢ On site wastewater disposal facility such as septic tanks and absorption pits/leaching fields shall be located not less than 30 m from any water course as per Rivers and Canals Act 1863.
➢ Existing natural drains and watercourses shall not be tampered with.

6.2 Mitigation of Environmental Impacts

- Solid waste management

Food processing activities may generate significant volumes of solid wastes. These are packaging wastes (plastic bottles, carton boxes) and organic wastes in the form of inedible materials and process by-products (rinds, peels, skin and bones) amongst others. These wastes require proper handling and disposal as they may give rise to sanitary nuisances such as odours and proliferation of flies, rodents and other pests.
Mitigating measures include:

➢ Domestic solid wastes to be collected in bins or waste handling receptacles and disposed of to the satisfaction of the Local Authority.
➢ Offals shall be stored in leak proof and airtight containers under chilled conditions until removal for disposal.
➢ Green wastes to be collected and stored separately from other solid wastes for eventual composting.
➢ Promotion of waste reduction (minimization of product loss), re-use (pet food from by-products) and recycling (carton boxes, plastic bottles).
➢ No waste of any type to be disposed in any watercourse including drains, canals or in the surrounding environment.

○ Wastewater management

Wastewaters from washing and processing of fruits, vegetables and meat usually contain suspended solids. In livestock, poultry and seafood processing, wastewaters contain fats, oils, and greases which need to be disposed properly to avoid any form of sanitary nuisances.

Mitigating measures include:

➢ Installation of grease traps or oil water separators for removal of floatable solids, as applicable.
➢ Provision of appropriate on-site wastewater disposal facility such as septic tanks and associated absorption pits/leaching fields as applicable or disposal into the public sewer system to the satisfaction of the Wastewater Management Authority.

○ Noise abatement

Food processing may be associated with noise from electrical appliances, pumps, air extractors and electric motors. As such, necessary precautions shall be taken to ensure noise emitted from the enterprise is within permissible limits as per the Environmental Standards for Noise Regulations under the EPA which stipulates:

<table>
<thead>
<tr>
<th>Industrial Noise</th>
<th>Neighborhood Noise</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Time</strong></td>
<td><strong>Noise exposure limits</strong></td>
</tr>
<tr>
<td>07.00-21.00 hrs.</td>
<td>60 dB (A) $L_{eq}$</td>
</tr>
<tr>
<td>21.00-07.00 hrs.</td>
<td>55 dB (A) $L_{eq}$</td>
</tr>
<tr>
<td></td>
<td>21.00-07.00 hrs.</td>
</tr>
</tbody>
</table>

A tonal character adjustment of +5 dB (A) should be applied to the measured value where the noise has a definite continuous note such as a whine or hiss.

Mitigating measures include:

➢ Provision of appropriate noise attenuating materials/structures to abate noise generated from equipment such as electric motors, compressors and pumps.
Within residential settings, the hours of operations shall be determined by the respective Local Authority depending on scale and nature of the activity.

- **Poor housekeeping – rodents, flies, odour and sanitary nuisances**

Poor housekeeping of food processing enterprises can result in rodents, flies, odour and sanitary nuisances. Odour may be released from cooking, steaming, smoking process as well as from decomposition of organic materials and solid wastes. As such, necessary precautionary measures shall be taken to avoid any such nuisances.

**Mitigating measures include:**

- The premises shall be kept clean and tidy at all times with good housekeeping and proper ventilation.
- Provision of extractors and hoods to reduce odours from frying and other cooking operations.
- Odour controlling equipment such as scrubber, activated carbon filter to be incorporated in the hood system to prevent odour nuisances.
- Installation of bait stations/ traps to control pests and rodents.
- The building and facilities of the enterprise shall satisfy the sanitary requirements as per the provisions of the Food Act 1998.

- **Vehicular movement**

Loading and unloading of materials (raw materials and finished products) may cause traffic congestion or excessive noise potentially leading to complaints. Therefore, necessary precautionary measures shall be taken to avoid such nuisances.

**Mitigating measures include:**

- Provision should be made for adequate parking, loading and unloading facilities.
- Loading and unloading of raw materials/ goods should be carried out during off-peak hours.

- **Used cooking oil, as applicable**

Used cooking oil is generated during cooking processes and need to be stored and disposed of properly. Therefore, necessary measures should be taken to avoid negative environmental impacts in the neighbouring environment.
Mitigating measures include:

➢ Used oil shall be collected and disposed of as per the provisions of the Environment Protection (Collection, storage, treatment, use and disposal of waste oil) Regulations 2006.
➢ Developers shall ensure that used cooking oil is segregated from and is not contaminated by substances such as pesticides, cleaners, water or any liquid.
➢ Used oil should not be disposed of through unauthorised dumping and discharge, burial, open air burning or placing in garbage bins.
➢ Used cooking oil should be properly stored in sealed containers/tins before eventual recycling by registered recyclers.

Stack emissions

Certain medium scale enterprises in SME parks or industrial zones may have boilers which use fuel such as diesel. Burning of same releases atmospheric pollutants such as particulate matter, carbon dioxide, nitrogen oxide and sulphur dioxide which are associated with various environmental and health impacts. As such, gaseous emissions from boiler stacks shall be as per prescribed standards under the Environment Protection (Standards for Air) Regulations 1998.

Mitigation measures include:

➢ Use of cleaner fuels or technologies with maximum use of renewable energy resource.
➢ Use of air filters and stack height to be consistent with good engineering practices.

Other mitigating measures

➢ Necessary precautions should be taken to avoid disturbance to the neighbourhood by way of odour, dust, noise or traffic.
➢ Safe storage of materials on site and stored materials not unduly visible or intrusive in the street scene.

Eco-friendly Measures and Sustainability

SMEs involved in the food processing activity are advised to adopt best environment friendly practices such as energy efficient appliances (fridges, chillers, ovens, Air Conditioners), energy-saving devices (LED lamps), ozone and climate friendly products, waste segregation for recycling and composting, rain water harvesting and use of eco-friendly biodegradable/compostable carry bags at retail point (paper/vacoas/aloes/jute bags, cartons, certified biodegradable or compostable plastics bags).
7. Health Requirements

Food Processing Companies are required to abide to

- Guidelines No 22 of the Ministry of Health and Quality of Life.

The Guideline is accessible on the following link:

Guideline No 22 is applicable to the following:
- Packing enterprise of foodstuff and/or non-foodstuff
- Manufacturer of Food items - self employed
- Food processing industry employing 10 persons or more
- Food processing industry employing less than 10 persons

Guideline No. 22 emphasizes on requirements for the following items:
- Building
- Water Supply
- Sanitary Convenience
- Solid Wastes
- Environmental Sanitation

- Structural Hygiene requirements as spelt as in Regulation 33 of the Food Regulations 1999

The list of structural hygiene requirements is available on
http://health.govmu.org/English/Documents/2017/ANNEX%20Food%20Regulations%201999%20(Subsidiary%20Legislation%20of%20Mauritius%202013).pdf
8. Customs Requirements

8.1 Online registration of importers/exporters at MRA Customs

Application for registration of importers/exporters shall be submitted through the electronic platform available on the MRA website, http://www.mra.mu at the following link: https://eservices16.mra.mu/ereg/index.jsp

Importers/exporters are requested to ensure that they are in possession of the following information and documents prior to proceeding with the online application:

1. Tax Account Number (TAN).
2. In case an applicant does not have a TAN, an application to obtain a TAN can be made on the following link: http://www.mra.mu/index.php/e-services/individual-return/application-for-tan
3. A personal password is provided by MRA upon application of TAN.
4. In case applicant does not have or has forgotten the password, he/she should either contact the MRA on hotline no. 2076010, or use the following link: https://eservices15.mra.mu/taxportal/taxpayerlogin.jsp to obtain the required password.
5. The applicant needs to submit the duly filled in authorization form no. MRA/CUS/TFCC/REG/AU01, which is downloadable on the following link: http://www.mra.mu/download/authorisationconsentform.pdf (the form should be completed by his designated customs house broker or freight forwarding agent).
6. Copy of National Identity Card of the director or duly authorized representative of company.

The Registration Unit, MRA Customs, 2nd Floor, Custom House, Mer Rouge may be contacted on phone no. 202 0500 or email address: registration.customs@mra.mu for any query.

8.2 Granting of Exemptions

(a) Duty Exemption under Item E70 of Part II of the First Schedule to Customs Tariff Act

Section 14 of the Customs Tariff Act (CTA) provides for Exemption from duty:

Goods specified in Part II of the First Schedule to the CTA shall, on the fulfillment and any conditions laid down, including the production of certificates, under the terms of a particular exemption, be exempted from the payment of customs duties.
Item E 70 of Part II of the First Schedule to the CTA is reproduced hereunder:

<table>
<thead>
<tr>
<th>Item</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>E70</td>
<td>Any manufacturer registered with the Customs Department of the Mauritius Revenue Authority</td>
</tr>
</tbody>
</table>

- (1) Equipment (excluding building materials, office equipment, furniture and vehicles) and identifiable and specialized spare parts thereof and for machinery,
- (2) Materials (including packing materials, but excluding goods of Chapter 22) and accessories, and
- (3) Laboratory equipment, when proved to the satisfaction of the Director-General to have been imported by or on behalf of the manufacturer for use solely in a manufacturing process.

(b) Registration at MRA Customs for Exemption of Duty

Any manufacturer wishing to benefit from Duty exemption under Item E70 shall have to be registered with the Customs Department of the Mauritius Revenue Authority.

Application Form for “Registration of Manufacturers to be eligible for Duty Exemption/Concession MRA/CUS/DR/EMU/Form 1 may be downloaded from the MRA Website using the following link:


Documents to be submitted for application:
- A list of material or equipment to be imported
- A site plan of the factory for which application is being submitted

(c) Conditions to Benefit Duty Exemptions under item E70 of CTA

Materials qualifying for duty exemption under item E70 should undergo a minimum of 20% added value as a result of local manufacture. Manufacturers shall be required to produce a certificate issued by a qualified accountant specifying the percentage of value that will be added to the materials whenever the resulting finished product obtained by way of local manufacture falls to be classified under a main tariff heading specified in Part 1 of the First Schedule of the Customs Tariff Act, which is equally the main heading of the materials upon which duty exemption is claimed.
(d) Exemption of VAT under Item 19 of the Ninth Schedule to the Value Added Tax Act

| 19 | Any person operating a food processing plant and registered with the Economic Development Board under section 13 of the Economic Development Board Act 2017. | Plant, machinery and equipment for exclusive use in food processing activities. |

8.3 Export under Preferential Trade Agreements

Formalities and documents required

(a) Potential exporters under Preferential Trade Agreements namely Interim Economic Partnership Agreement (EU/ESA), SADC, Turkey Mauritius FTA, Pakistan Mauritius PTA and IOC, should be registered with the Origin Unit of MRA Customs Department and a site visit needs to be conducted at the manufacturer / exporter premises to ensure that processes are in conformity with provisions of the relevant trade agreements. Request for registration of exporters/manufacturers needs to be made in advance of expected shipment at the dedicated email address: origin.customs@mra.mu.

(b) Costing certificate, where applicable, duly certified by a qualified accountant.

(c) Documentary evidence to support that it satisfies the Rules of Origin criteria for the specific protocol / trade agreement as above:

   (i) Direct evidence of the processes carried out by the manufacturer to obtain the finished goods.
   (ii) Documents proving the origin of materials used in the process of manufacture.
   (iii) A copy of import customs declaration relating to the import of any raw materials used in the manufacturing process.
Contacts

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Email: customs@mra.mu