

Africa Warehousing Scheme (AWS)

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 competitiveness of locally manufactured products in these markets.

3. The Refund

- 1) Eligible Beneficiaries will be entitled to 60% refund on the following costs –
 - (a) Rental and related administrative costs* for the first 200 m² over 2 years subject to a maximum capping of Rs 288,000 per year per beneficiary.
 - (b) Rental cost on rental of additional 200 m² subject to a maximum refund of Rs 300 000 over 2 years.
 - (c) **Merchandising cost for the first year only subject to a maximum refund of Rs 576, 000.
 - (d) A one-off refund on costs incurred in the first year in the Eligible Country on -
 - i. company incorporation
 - ii. licensing
 - iii. registration of trademarkssubject to a maximum refund of Rs 316,800 per beneficiary.

- 2) *Related Administrative Costs means expenses incurred in the daily management of stocks in the warehouse and includes receiving costs and fulfillment charges.
- 3) **Merchandising Cost
- a. includes costs pertaining to the promotion of products (marketing, advertising, etc) incurred in the country of export; **but**
 - b. excludes
 - i. costs incurred for consultancies or studies; and
 - ii. any cost incurred in Mauritius itself.

| Cost Component | Year 1 | | Year 2 | |
|---|--|--------------------|-------------------|--------------------|
| | Cost ceiling (Rs) | 60% refund (Rs.) | Cost ceiling (Rs) | 60% refund (Rs.) |
| Rental and Administrative Costs for first 200 m ² over two years | 480,000 | 288,000 | 480,000 | 288,000 |
| Merchandising cost for the first year only | 960,000 | 576,000 | 0 | 0 |
| Cost of setting up company operations in country of destination (one-off cost in the first year only) | 528,000 | 316,800 | 0 | 0 |
| Total cost (Rs.) | 1,968,000 | | 480,000 | |
| 60% subsidy per year, with capping | | 1.2 Million | | Rs. 300,000 |
| 60% subsidy on rental of additional 200 m² over 2 years | Up to Rs. 300,000, pro-rata of additional space | | | |

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, during the implementation period (12th Oct 2020 to 11th Oct 2022) of the Scheme, for warehousing activities within that same implementation period, based on start date of warehousing and/or arrival of qualifying goods in destination country, as indicated in the MRA Customs Declaration Form and the Arrival Notice.

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.

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. The Application Process

(a) An Applicant may apply for refund under this Scheme only after being enrolled with the EDB.

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

9. The Enrolment Process

1. An Applicant wishing to benefit from the Scheme must enroll itself with the EDB. This is a one-off

procedure. [Click here to download the Enrolment Form.](#)

2. The Applicant must submit the Enrolment Form to the EDB and a copy of the: (i) Certificate of Incorporation, (ii) Business Registration Card; and (iii) VAT Certificate of Registration
3. The EDB will process the application and inform the Applicant whether his application to be enrolled with the EDB has been approved or not.
4. The EDB reserves the right to request for such additional documentation as it may deem fit.
5. Enrolment with the EDB does not in any way guarantee that the Applicant is eligible for refund.

10. The Claims Process

1. 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

1. Air Waybill (AWB) or House Air Waybill (HAWB) or Bill of Lading
2. Commercial Invoice
3. MRA Customs Declaration Form
4. Certificate of Origin

Africa warehousing rentals

5. Lease Agreement/Contract of warehousing premises
6. Warehouse insurance policy
7. Certified copy of Invoice from Lessor (with costs breakdown of rental components e.g rental costs, administrative costs, etc)
8. Receipt of payment from Lessor
9. Merchandising Agreement/Contract
10. Certified copy of Invoice from Merchandiser
11. Receipt of payment for merchandising costs
12. Certified copy of Certificate of Incorporation, Licences and Trademarks in the eligible country

13. Receipt of payment for Company Incorporation /Licensing/ Trademarks

2. Enrolment and Claim Forms have to be submitted to the Economic Development Board (EDB) Mauritius, 10th Floor, One Cathedral Square Building, 16 Jules Koenig Street, Port Louis 11328.
3. The Claim has to be submitted within three months from the date of payment of any warehousing cost.
4. The EDB shall examine the claims and reserves the right to request for such additional documents as may be required.
5. The claim will be rejected:
 - a. If the Claim does not meet the criteria as set out above and as determined by the EDB; or
 - b. in case of any missing or incomplete documentation or information.
 - c. If the Beneficiary is in breach of any applicable law.

11. False or Misleading Declaration

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.

In addition, notwithstanding any other action that the EDB may choose to take, in case of a false or misleading declaration:

- a. The applicant will not be eligible for any future rebate under any Scheme administered by the EDB, and
- b. The applicant shall be liable to refund any amount obtained under the Scheme.

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