The “Business Facilitation Act 2017”

OBJECTIVES
THE “BUSINESS FACILITATION ACT 2017” AIMS AT IMPROVING THE ENABLING ENVIRONMENT FOR BUSINESS IN MAURITIUS BY STREAMLINING ADMINISTRATIVE PROCESSES AND MOBILIZING TECHNOLOGY.

Reforms already implemented

Facilitated processes for starting a business
- Incorporation of a company within 2 hours
- E-certificate of incorporation recognised as a valid KYC document
- Trade fees less than Rs 5,000 waived from the 1st of January 2017 for three years

Simplified processes for Construction Permits, Building & Land Use Permit (BLP)
- Elimination of plan approval from CEB, CWA and WMA in approved “morcellement” when submitting an application for a BLP

Shorter period for sewage connection
- External contractors have been appointed to carry out connection works within a period of 30 days.
- The time frame of 30 days comprise both the design and connection works.

Streamlined Project requiring an EIA licence
- The process has been streamlined by:
  - The proposal project outline can be submitted at least one month prior to submission of application and within 2 weeks of submission, the Ministry of Environment will submit its views
- An application for Morcellement Permit accompanied with an EIA/PER has been streamlined and the timeframe reduced by 3 weeks.

Registering property in 2 hours
- Introduction of the Mauritius eRegistry Platform, to register deeds within 2 hours

Tax exemptions
- Removal of land transfer tax and registration duty on property transactions:
  - Involving warehouses for business use as approved by BOI
  - Utilised for qualifying high tech manufacturing activities

Facilitated Payment of taxes
- Online fast track system for process of VAT refunds:
  - Less than 7 days for claims under Rs 2 million
  - Less than 15 days for claims above Rs 2 million
- Mandatory e-filing submission for all amended Corporate tax returns
- Introduction of Alternative Tax Dispute Resolution (ATDR) Panel which is a faster way to resolve tax litigations by the MRA

Trade facilitation
- Amendments to the Customs Act for submission of manifest 24 hours after loading in last port of call to facilitate clearance of goods at import
- For import of plant and plant products:
  - Plant import permit fees have been waived
  - Introduction of a reduced time frame of 5 days
  - Introduction of Risk based inspection
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More reforms are under process and will be implemented shortly

Starting a business in fewer hours with less fees

Remove requirement for company seal

Simplified processes for Construction Permits

BLP ONLINE SYSTEM
Request for plan approval from CEB, CWA and WMA prior to application for a BLP has been eliminated.

On submission of the application for a BLP, the Local Authorities make request for plan approval to utilities within the 14 working days timeframe for the determination of a BLP.

The BLP online system is being revamped to make it more user friendly

Reduced Electricity connection costs
The cost to connect to electricity network has been reduced by:

- Reducing the cost of extension of high tension networks for commercial projects by 50%
- Eliminating the processing fee for new application in respect of all categories of customers including domestic customers, but excluding parcelling of land and Property Development Schemes projects.

Facilitated Payment of taxes
Payment of social contribution (NPF, NSF, training levy) will be made directly to MRA

Online Registering property and summarised documents
Online access to the registry of the Registrar General’s Department will be given to notaries and professionals including public sector bodies, banks, insurance companies, members of the legal profession involved in the property market

Public will have access to a summarised version of deeds

Trade facilitation with eliminated permits or simplified processes
Import permit eliminated for:

- Second hand motor vehicle part & accessories
- Used, scrapped and second-hand goods

Requirement to apply for an import permit for 13 items has been eliminated. Instead, the MSB will issue an electronic conformity report to MRA Customs.

Pre-market approval for 29 classes of items has been eliminated

E-licensing project
Request for Proposal (RFP) for supply for e-licensing platform already been launched

Request for Proposal (RFP) for business project re-engineering exercise already worked out and submitted to EU

Business Process Re-Engineering (BPR) will be carried out on more than 125 licences and permits of some 14 Ministries.