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# 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.

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# Reforms already implemented

### Facilitated processes for starting a business

Incorporation of a company within 2 hours — IMPLEMENTED

E-certificate of incorporation recognised as a valid KYC document — IMPLEMENTED

Trade fees less than Rs 5,000 waived from the 1st of January 2017 for three years — IMPLEMENTED

### 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 — IMPLEMENTED

**Shorter period for sewage connection**

External contractors have been appointed to carry out connection works within a period of 30 days. — IMPLEMENTED

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 — IMPLEMENTED

An application for Morcellement Permit accompanied with an EIA/PER has been streamlined and the timeframe reduced by 3 weeks. — IMPLEMENTED

### Registering property in 2 hours

Introduction of the Mauritius eRegistry Platform, to register deeds within 2 hours — IMPLEMENTED

**Tax exemptions**

**Removal of land transfer tax and registration duty on property transactions:**

- Involving warehouses for business use as approved by BOI — IMPLEMENTED
- 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 — IMPLEMENTED
- Less than 15 days for claims above Rs 2 million

Mandatory e-filing submission for all amended Corporate tax returns — IMPLEMENTED

Introduction of Alternative Tax Dispute Resolution (ATDR) Panel which is a faster way to resolve tax litigations by the MRA — IMPLEMENTED

### 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 — IMPLEMENTED

**For import of plant and plant products:**

- Plant import permit fees have been waived
- Introduction of a reduced time frame of 5 days — IMPLEMENTED
- 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 — UNDER IMPLEMENTATION

### 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. — UNDER IMPLEMENTATION

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 — UNDER IMPLEMENTATION

**Reduced Electricity connection costs**

The cost to connect to electricity network has been reduced by: — EFFECTIVE AS FROM 01 JULY 2017

- 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 — UNDER IMPLEMENTATION

### 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 — UNDER IMPLEMENTATION

Public will have access to a summarised version of deeds — UNDER IMPLEMENTATION

### Trade facilitation with eliminated permits or simplified processes

**Import permit eliminated for:**

- Second hand motor vehicle part & accessories — UNDER IMPLEMENTATION
- 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. — UNDER IMPLEMENTATION

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

### E-licensing project

Request for Proposal (RFP) for supply for e-licensing platform already been launched — PROPOSALS BEING EVALUATED

Request for Proposal (RFP) for business project re-engineering exercise already worked out and submitted to EU — Launch of RFP by EU pending

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