

# THE EXPORT SERVICE ZONES ACT 1981

Act 8/1981

Repealed by [\[Act No. 15 of 2006\]](#)

## ARRANGEMENT OF SECTIONS

1. [Short title](#)
2. [Interpretation](#)
3. [Export service zones](#)
4. [Bonded premises](#)
5. [Export services](#)
6. [Issue of certificates](#)
7. [Amendment of certificates](#)
8. [Revocation of certificates](#)
9. [Restriction on trading](#)
10. [Income tax](#)
11. [Duty relief](#)
12. [Removal of equipment](#)
13. [Permission to contract in Mauritius](#)
14. [Payment of duty](#)
15. [Publications](#)
16. [Power to enter and require information](#)
17. [Regulations](#)
18. [Offences and penalties](#)

### 1. Short title

This Act may be cited as the Export Service Zones Act.

### 2. Interpretation

In this Act -

“adequate security” means security which has been accepted as adequate by the Director-General for the purposes of section 11;

“Authority” means the Mauritius Revenue Authority Act established under the Mauritius Revenue Authority Act 2004;

**Added by** [\[Act No. 33 of 2004\]](#)

“Board of Investment” means the Board of Investment established under the Investment Promotion Act;

“bonded premises” means the premises situate in an export service zone and approved by the Director-General;

"company" means a company which carries on business or has an office or place of business in Mauritius;

"Comptroller" **Deleted by** [\[Act No. 33 of 2004\]](#)

"Director-General" means the Director-General of the Authority;

**Added by** [\[Act No. 33 of 2004\]](#)

"duty" means the fiscal, customs or excise duty for the time being leviable under any enactment;

"enforcement officer" -

(a) means an officer of the Authority; and

(b) includes an officer of the Ministry responsible for the subject of finance, or of the Ministry responsible for the subject of commerce, designated in writing by the respective Minister as an enforcement officer for the purposes of this Act;

**Amended by** [\[Act No. 33 of 2004\]](#)

"equipment" means any capital equipment, machinery, spare parts or any article required by the export service enterprise for equipping or, operating an export service enterprise;

"export" has the same meaning as in the Customs Act 1988;

"export service" means such service as may be prescribed;

"export service enterprise" means a company in respect of which a certificate is in force;

"export service zone" means any area of land or building declared as such under section 3;

"goods for re-export" means any goods which have been declared at the time of importation to be meant solely for re-export in accordance with the Customs Act 1988;

"import" has the same meaning as in the Customs Act 1988;

"investment certificate" means an investment certificate issued under the Investment Promotion Act;

"Minister" means the Minister to whom responsibility for the subject of commerce and industry is assigned;

"operating day" means the day on which an export service enterprise commences, or is deemed to commence its operations;

"purchase" means the purchase of dutiable goods ex bond whether the goods have been imported or have been locally produced or manufactured;

**Amended by** [\[Act No. 2 of 1989\]](#); [\[Act No. 29 of 2004\]](#)

### **3. Export service zones**

The Minister may, with the object of attracting, promoting or of providing services for export, by public notice declare any area of land or building which is occupied by an export service enterprise to be an export service zone.

### **4. Bonded premises**

No person, other than an export service enterprise, shall -

- (a) pack, unpack or store goods or carry on any activity of a commercial nature;
- (b) establish, maintain or operate bonded premises, in an export service zone.

### **5. Export services**

The Minister may, by regulations, declare any service to be an export service.

**Amended by** [\[Act No. 2 of 1989\]](#)

### **6. Application for investment certificate**

- (1) Every application for an investment certificate relating to an export service enterprise shall be made in accordance with the Investment Promotion Act.
- (2) The provisions of the Investment Promotion Act shall be construed, in relation to an application made under subsection (1), with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them in conformity with the provisions of this Act and the Export Service Zones Regulations 1989.

**Amended by** [\[Act No. 29 of 2004\]](#)

**7- 10 Repealed by [\[Act No. 29 of 2004\]](#)**

**11. Duty relief**

- (1) Subject to sections 12 and 13, where an export service enterprise imports or purchases dutiable goods to be used in the bonded premises, no duty shall be paid on them, where they are, subject to such conditions as the Director-General may approve, transported directly and forthwith to the bonded premises and placed there under conditions of adequate security.
- (2) The Director-General may require an export service enterprise to enter into a bond in a prescribed form, in such amount as he may determine, whereby the export service enterprise undertakes to obtain, receive, keep, use or dispose of equipment or goods for re-export only in strict conformity with this Act or any regulations made under it or with any conditions specified in its certificate.

**12. Removal of equipment**

- (1) Except with the written authorisation of the Director-General, no equipment or goods for re-export shall be removed from bonded premises other than –
  - (a) for the purpose of being exported; or
  - (b) for transfer to another bonded premises.
- (2) Any person who, without lawful authority or reasonable excuse -
  - (a) removes any equipment or goods for re-export or performs an export service outside the bonded premises;
  - (b) is found in possession of any equipment or goods for re-export outside the bonded premises,shall commit an offence.

**13. Permission to contract in Mauritius**

No holder of an export service certificate shall be allowed to contract for services in Mauritius except with the written authorisation of the Board of Investment 14  
Payment of duty

- (1) Subject to subsection (2), where in any bonded premises there is a deficiency in the quantity of dutiable equipment or goods for re-export which ought to be found there, the export service enterprise shall, without prejudice to any other proceedings under this Act, be liable to pay to the Director-General the duty leviable on the goods not satisfactorily accounted for.

- (2) The Director-General may, where he is satisfied that the deficiency has been caused by reasonable wastage or unavoidable breakage or other accident, remit the whole or any part of the duty leviable on the equipment or goods for re-export found deficient.
- (2) An export service enterprise shall be required, by notice in writing, to pay any duty under this section, and the duty shall be paid within 30 days of the issue of the notice.

**Amended by** [\[Act No. 29 of 2004\]](#)

**15. Repealed by** [\[Act No. 29 of 2004\]](#)

**16. Power to enter and require information**

- (1) An enforcement officer may, at all reasonable times and, if so required, on showing proof of his identity, enter any bonded premises for the purpose of ensuring that this Act or regulations made under it are being complied with.
- (2) An enforcement officer may require an export service enterprise or any person who is a director, secretary or other officer thereof to furnish him with any information concerning the business or activities of the export service enterprise.
- (3) Any person who wilfully obstructs or hinders an enforcement officer acting in the exercise of his functions under this section or, without reasonable excuse, fails or refuses to give to an enforcement officer any information required of him under this section shall commit an offence.

**17. Regulations**

The Minister may make such regulations as he thinks fit for the purposes of this Act.

**18. Offences and penalties**

- (1) Any person who -
  - (a) contravenes this Act or any regulations made under it;
  - (b) in any application, declaration or statement made for the purposes of this Act or any regulations made under it, makes a statement which is false or misleading in any material particular;
  - (c) keeps any record or account relating to an export service enterprise which is false or misleading,shall commit an offence.

- (2) Any person who commits an offence against this Act shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 12 months.