

INDUSTRIAL EXPANSION ACT 1993

Act No. 11 of 1993 - June and July 1993

[Amendments]

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To consolidate existing legislation relating to the development of the industrial sector, to provide a new legal framework for industrial modernisation, transfer of technology, upgrading of small and medium enterprises, integration of non-Export Processing Zone subsectors into the Export Processing Zone sector and for the protection of the environment.

PART I

INTRODUCTION

1 Short title

This Act may be cited as the Industrial Expansion Act 1993.

2 Interpretation

In this Act –

“adequate security” means security which has been accepted as adequate by the Comptroller for the purposes of section 17;

“authorised officer” means an officer of the Ministry of Industry and Industrial Technology or a Customs and Excise Officer designated in writing by the Minister or the Minister of Finance, as the case may be;

“Board of investment” means the Board of Investment established under the Investment Promotion Act 2000;

“bonded factory” means a factory situated in an export processing zone;

“Commissioner” means the Commissioner of Income Tax;

“company” means a company which is registered under the Companies Act 1984;

“Comptroller” means the Comptroller of Customs;

“Council” means the Industrial Council established under section 10;

“Director” means the Director of the Small and Medium Industries Development Organisation;

“duty” has the same meaning as in the Customs Act 1988;

“enterprise” means an export enterprise, a strategic local enterprise, a modernisation and expansion enterprise, an industrial building enterprise, a pioneer status enterprise or a small and medium enterprise, as the case may be;

“excise duty” means the excise duty chargeable under the Excise Act 1994 on the excisable goods specified in Part I of the First Schedule to that Act;

“Executive Committee” means the Executive Committee set up under the Board of Investment Act 2000;

“export” has the same meaning as in the Customs Act 1988;

“export enterprise” means an export enterprise which has been granted a certificate under section 15;

“export processing zone” means any area or building declared to be an export processing zone under section 12;

“export product” means a product or a produce in respect of which a declaration has been made under section 14;

“import” has the same meaning as in the Customs Act 1988;

“investment certificate” means an investment certificate issued under the Investment Promotion Act 2000;

“manufacture” means –

(a) a process whereby a resultant finished article falls to be classified under a main heading specified in Part I of the First Schedule to the Customs Tariff Act, which is different from the main heading under which the materials or components used in the process fall to be classified and includes –

(i) the production of any article by the process of mechanical or chemical transformation of any inorganic or organic substance, whether such transformation is carried out by power driven machinery or by manual labour;

(ii) the making, processing, altering, repairing, ornamenting, re-cycling, finishing, breaking up or demolition of any article;

(iii) the assembly of component parts of manufactured products;

(b) any prescribed specific process or any other prescribed process which results in a specified percentage of value being added to the materials or components used;

“Mauricert” has the same meaning as in the Mauritius Standards Bureau Act 1993;

“Minister” means the Minister to whom responsibility for the subject of industry and industrial technology is assigned;

“national laboratory accreditation system” has the same meaning as in the Mauritius Standards Bureau Act 1993;

“national quality system certification scheme” has the same meaning as in the Mauritius Standards Bureau Act 1993;

“production day” means a day to be specified in an export enterprise certificate, a strategic local enterprise certificate, a pioneer status enterprise certificate, as the case may be;

“proposed company” means a company in respect of which a certificate is sought;

“purchase” means the purchase of dutiable goods ex-bond, whether the goods have been imported or have been locally produced or manufactured;

“sales tax” means the tax leviable under the Sales Tax Act 1982;

“scheduled equipment” means any equipment, machinery or spare parts used for the purpose of production and approved by the Minister;

“scheduled materials” means any materials used for the purpose of production and approved by the Minister.

[Note] [Amended 25/94]

PART II ADMINISTRATION

3. Application for investments

(1) Subject to the other provisions of this section, every application for investment in any sector or industry regulated by this Act shall be made in accordance with the Investment Promotion Act 2000.

(2) Where an application has been made pursuant to subsection (1), the provisions of the Investment Promotion Act 2000 shall be construed with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them in conformity with this Act.

(3) The provisions of this section shall not apply to a small and medium enterprise.

[Note]

4 [Repealed]

[Note]

5 [Repealed]

[Note]

6 [Repealed]

[Note]

7 Power of entry and power to require information

(1) Any authorised officer may, at all reasonable times and, if so required, on showing proof of his identity, enter the premises of an enterprise for the purpose of ensuring that the provisions of this Act, other than section 20, and the regulations made under this Act are being complied with.

(2) Any authorised officer may require any person who is a director, secretary or other officer of an enterprise to furnish him with any information touching the business or activities of the enterprise.

(3) An enterprise shall furnish, on request, to the Minister or the Director, as the case may be, any information relating to the activities specified in its certificate.

8 [Repealed]

[Note]

9 Promotion of quality

Where standards have been established by the Mauritius Standards Bureau for products manufactured by an enterprise, the Minister may require the enterprise to manufacture such products according to such standards or to apply for the Mauritius Standards Bureau certification mark licence.

10 Industrial Council

(1) There is established an Industrial Council which shall advise the Minister on –

- (a) the provision of an appropriate incentive framework for the accelerated modernisation and expansion of the industrial sector;
 - (b) the promotion of –
 - (i) an export-oriented strategy;
 - (ii) foreign direct investment and transfer of technology;
 - (iii) capital intensive industrialisation;
 - (iv) the development of environmentally friendly industries;
 - (v) the establishment of specialised technical services for the manufacturing sector;
 - (vi) technological modernisation and advancement; and
 - (vii) the economic expansion of the country generally;
 - (c) the provision of means to facilitate the integration of different sectors and subsectors;
 - (d) the widening and diversifying of the industrial base;
 - (e) the upgrading and promotion of the development of the small and medium enterprises sector; and
 - (f) the improvement of quality and international competitiveness of Mauritian products.
- (2) The Council shall consist of –
- (a) a Chairman who shall be appointed by the Minister;
 - (b) the Financial Secretary or his representative;
 - (c) the Permanent Secretary of the Ministry of Industry and Industrial Technology or his representative;
 - (d) the Director of the Ministry of Economic Planning and Development or his representative;
 - (e) the Permanent Secretary, Ministry of the Environment and Quality of Life or his representative;
 - (f) the Director of the Mauritius Standards Bureau or his representative;

- (g) the Director of the Mauritius Export Development and Investment Authority or his representative;
 - (h) the Director of the Export Processing Zones Development Authority or his representative;
 - (i) the Director of the Small and Medium Industries Development Organisation or his representative;
 - (j) a representative of the Mauritius Chamber of Commerce and Industry;
 - (k) a representative of the Mauritius Export Processing Zone Association;
 - (l) a representative of small and medium enterprises;
 - (m) six other members being persons who have special knowledge and proven ability in the field of industry, trade, science or technology;
- (3) The members specified at subsection (2) (1) and (m) shall be appointed by the Minister.
- (4) The members of the Council appointed under subsection (3) shall hold office for a period of 2 years and shall be eligible for re-appointment.
- (5) No person appointed under subsection (3) shall be deemed to be a public office by virtue of his appointment.
- (6) (a) The Council shall meet at such time and place, being not less than once every 3 months, as the Chairman may decide.
- (b) The Council shall regulate its meetings and proceedings as it thinks fit.
- (7) The members of the Council shall be paid such allowances as the Minister may determine.

PART III EXPORT ENTERPRISES

11 Interpretation

For the purposes of this Part –

“employee” means any person employed by an export enterprise;

“normal day” means a day of 8, or, by agreement between the employer and the employee, 9 hours actual work;

“woman” means a female employee who has attained the age of 18

12 Export processing zones

The Minister may on recommendations of the Board of Investment, and, with the object of attracting, promoting or increasing the manufacture and export of products designate –

- (a) any area of land on which a factory has been, is being or is likely to be built;
- (b) any factory;
- (c) any area of land which immediately surrounds a factory or the plot on which a factory is being or is likely to be built,

to be an export processing zone.

[Note]

13 Bonded factories

No person shall –

- (a) manufacture, pack, unpack, or store goods or carry on any other activity of a commercial or industrial nature in an export processing zone otherwise than in a bonded factory;
- (b) except in the case of an enterprise involved in export activities establish, maintain or operate a bonded factory, in an export processing zone.

14 Export products

Where an application in the prescribed form is made to that effect by a company, the Minister may, where he considers it expedient in the public interest, declare any manufactured article, substance, matter or other thing or the produce of deep sea fishing (including fresh or frozen fish) to be an export product.

15 [Repealed]

[Note]

16 Restriction on trading

No export enterprise shall during its tax relief period, carry on any trade or business other than in the export product specified in its certificate.

17 Exemption from duty or sales tax

- (1) Notwithstanding any other enactment and subject to sections 18 and 19, where an export enterprise imports or purchases any dutiable goods to be used in a bonded factory, no duty, excise duty or sales tax shall be paid on them if they are, subject to such conditions as the Comptroller may approve, transported directly and forthwith to a bonded factory and placed there under conditions of adequate security.
- (2) The Comptroller may require an export enterprise to enter into a bond in the prescribed form, in such amount as he may determine, whereby the export enterprise undertakes to obtain, receive, keep, use, or dispose of scheduled equipment or scheduled materials only in conformity with this Act or any regulations made under this Act or any conditions specified in its certificate.

[Amended 25/94, 09/97]

18 Removal of scheduled equipment, scheduled materials and export products

- (1) No scheduled equipment shall be removed from a bonded factory except with the written authorisation of the Comptroller.
- (2) No scheduled materials or export product shall be removed from a bonded factory except –
 - (a) for the purpose of being exported;
 - (b) for transfer to another bonded factory, with the permission and according to the directions of the Comptroller;
 - (c) for disposal in Mauritius with the approval of the Minister, and subject to the payment of duty, excise duty or sales tax, as the case may be, and on such terms and conditions as may be prescribed;
 - (d) for destruction in such manner as the Comptroller may direct.

- (3) Any person who, without lawful authority or reasonable excuse –
- (a) removes any scheduled equipment, scheduled materials or export product from a bonded factory;
- (b) is found in possession of any scheduled equipment, scheduled materials or export product outside a bonded factory,
- shall commit an offence.

[Amended 25/94, 09/97]

19 Payment of duty or sales tax

- (1) (a) Where there is in any bonded factory a deficiency in the quantity of dutiable scheduled equipment or scheduled materials which ought to be found there, the enterprise shall, without prejudice to any other proceedings under this Act, be liable to pay to the Comptroller the duty, excise duty or sales tax, as the case may be, leviable on the goods not satisfactorily accounted for.
- (b) Where the Comptroller is satisfied that the deficiency has been caused by reasonable wastage or unavoidable breakage, leakage or other accident, he may remit the whole or any part of the duty, excise duty or sales tax, as the case may be, leviable on the goods found deficient.
- (2) An enterprise shall be required, by written notice, to pay any duty, excise duty or sales tax, as the case may be, under this section, and the amount shall be paid within 30 days of the issue of the notice.
- (3) Appropriate duty, excise duty or sales tax shall be payable to the Comptroller –
- (a) on closure of an enterprise;
- (b) on cancellation or revocation of a certificate.

[Amended 25/94, 09/97]

20 Employment and labour provisions

- (1) (a) Every employee shall be employed at not less than a weekly rate of pay.
- (b) For the purposes of determining the amount which may accrue to any employee for overtime, for work performed on a public holiday or for the grant of paid leave, or the amount to be deducted in respect of absences, the basic rate per hour shall be deemed to be one forty-fifth of the weekly basic rate.
- (2) (a) An employee may be required to work for more than the normal number of hours on any day other than a public holiday provided he is not required to work overtime for more than 10 hours per week, except with his consent.
- (b) Overtime shall be paid to an employee where the number of hours of work performed in a week exceeds 45 hours.
- (c) The number of hours on which an employee is on annual leave shall be reckoned in the computation of overtime.
- (3) (a) An employee may be required to work on a public holiday.
- (b) Where an employee performs not less than a normal day's work on a public holiday the employer may, in respect of the normal days' work, instead of

paying the employee at double rate, pay him at the normal rate and grant him one day off duty with a normal day's pay in the following week.

(4) An employee shall not be allowed or required to work for more than 7 consecutive days.

(5) A woman who has had 3 confinements shall, if she is pregnant again, be entitled to maternity leave without pay but shall not be entitled to any maternity allowance.

(6) A woman may be required to work between 10 p.m. and 5 a.m. but shall not be required to resume work before a lapse of 12 hours.

(7) (a) Where the services of an employee are terminated he shall be entitled to receive compensation which shall be equivalent to –

(i) where he reckons more than 12 months but less than 3 years' continuous service with an employer, not less than one week's wages for each year of service;

(ii) where he reckons not less than 3 years' continuous service with an employer, not less than 2 weeks wages for each year of service

(b) Notwithstanding paragraph (a), no compensation shall be payable in any case of dismissal on grounds of serious misconduct where he employer could not in good faith be expected to adopt any other course than to dismiss the employee.

(8) Part VI of the Labour Act shall not apply to any contract of employment between an employee and his employer except in a case of unjustified dismissal.

21 Saving clause

This Part shall have effect notwithstanding any enactment specified in the First Schedule and, except as otherwise expressly provided, nothing in this Part shall affect the operation of those enactments.

PART IV STRATEGIC LOCAL ENTERPRISES

22 Interpretation

For the purposes of this Part –

“product” means a product in respect of which a strategic local enterprise certificate has been issued and includes a by-product of the product;

“strategic local enterprise” means a local industry which manufactures for the local market and which is likely to promote and enhance the economic, industrial and technological development of Mauritius as a whole.

23 [Repealed]

[Note]

PART V MODERNISATION AND EXPANSION ENTERPRISES

24 Interpretation

For the purposes of this Part –

“operating day” means the date specified in the modernisation and expansion enterprise certificate and indicating the date on which new machinery and plant shall be operative;

“qualifying activity” means an activity specified in the Second Schedule –

- (a) likely to –
 - (i) enhance the economic or technological development of Mauritius;
 - (ii) substantially increase the volume of that activity;
 - (iii) substantially diversify its production range;
- (b) introducing anti-pollution technology for the protection of the environment.

25 [Repealed]

[Note]

26 Exemption from duty or excise duty

(1) No duty or excise duty shall be payable by an enterprise on scheduled equipment to be imported subject to such conditions as the Comptroller may approve.

(2) The Comptroller may require an enterprise which has been granted a certificate under this Part to enter into a bond in the prescribed form in such amount as he may determine whereby the enterprise undertakes to obtain, receive, keep, use or dispose of scheduled equipment only in conformity with this Act or any regulations made under this Act or with any conditions specified in the certificate.

[Amended 09/97]

**PART VI
INDUSTRIAL BUILDING ENTERPRISES**

27 Interpretation

For the purposes of this Part –

“industrial building” –

- (a) means a building or a level of a building with a floor space of not less than 1,000 square metres to be constructed and intended for use exclusively or primarily by a manufacturing enterprise, and
- (b) includes such construction operations as site restoration, landscaping, provision of drains, roadways and other access works.

“industrial building enterprise” means a company in respect of which a certificate under this Part is in operation;

“manufacturing enterprise” –

- (a) means an enterprise which is engaged in the manufacture or processing of goods or materials;
- (b) does not include an enterprise which is engaged in the milling of sugar;

“operating day” means a day approved by the Minister as the day on which the industrial building is first let.

28 [Repealed]

[Note]

29 Restriction on letting

(1) No industrial building enterprise shall let an industrial building to any person other than the holder of a certificate under this Act or a manufacturing enterprise.

(2) In this section, “certificate” does not include an industrial building enterprise certificate.

30 Restriction on other activity

No industrial building enterprise shall engage in any activity other than the construction of an industrial building for letting.

31 Derogation

The Landlord and Tenant Act shall not apply to an industrial building which is let by an industrial building enterprise.

PART – VII PIONEER STATUS ENTERPRISES

32 Interpretation

For the purposes of this Part –

“qualifying activity” means an activity involving the application of high technology and specified in the Third Schedule.

33 [Repealed]

[Note]

34 Exemption from duty and sales tax

(1) Subject to sections 33 (5) and 36, where an enterprise imports any scheduled equipment and scheduled materials to be used by the enterprise, no duty, excise duty or sales tax shall be paid on them subject to such conditions as the Comptroller may approve.

(2) The Comptroller may require an enterprise to enter into a bond in the prescribed form in such amount as he may determine, whereby the enterprise undertakes to obtain, receive, keep, use or dispose of scheduled equipment and scheduled materials only in conformity with this Act or any regulations made under this Act or any conditions specified in its certificate.

[Amended 25/94, 09/97]

35 Removal of products, scheduled equipment and scheduled materials

(1) No products, by-products or scheduled equipment shall be removed from the premises of the enterprise except with the written authorisation of the Comptroller.

(2) No scheduled materials shall be removed from the premises of the enterprise except –

(a) for the purpose of being exported or sold to another enterprise or sold on the local market with the authorisation of the Minister;

(b) for transfer to another place, with the permission and according to the directions of the Comptroller;

(c) for destruction in such manner as the Comptroller may direct.

(3) Any person who without lawful authority or reasonable excuse removes any scheduled equipment and scheduled materials outside the premises of the enterprise shall commit an offence.

36 Payment of duty, excise duty or sales tax

(1) Where there is in any premises a deficiency in the quantity of dutiable scheduled equipment or scheduled materials which ought to be found therein, the enterprise shall, without

prejudice to any other proceedings under this Act, be liable to pay to the Comptroller the duty, excise duty or sales tax leviable on the goods not satisfactorily accounted for.

(2) Where the Comptroller is satisfied that the deficiency has been caused by reasonable wastage or unavoidable breakage, leakage or other accident, he may remit the whole or any part of the duty, excise duty or sales tax leviable on the goods found deficient.

(3) An enterprise shall be required, by written notice, to pay any duty, excise duty or sales tax under this section and the duty, excise duty or sales tax shall be paid within 30 days of the issue of the notice.

(4) Appropriate duty, excise duty or sales tax shall be payable to the Comptroller –

(a) where any scheduled equipment and scheduled materials are sold to persons other than a company holding a pioneer status enterprise certificate;

(b) on closure of an enterprise;

(c) on cancellation or revocation of a certificate.

[Amended 25/94; 09/97]

PART VIII SMALL AND MEDIUM ENTERPRISES

37 Interpretation

For the purposes of this Part –

“authorised officer” means an officer of the Small and Medium Industries Development Organisation designated in writing by the Director;

“small and medium enterprise” means an enterprise –

(a) engaged in manufacturing;

(b) using production equipment the aggregate CIF value of which does not exceed 5,000,000 rupees or such other sum as may be prescribed;

“manufacturing” –

(a) means the transformation, for commercial purposes, of raw materials or semi-processed materials into finished or semi-finished goods;

(b) includes the repair, packing and assembly of inputs into finished or semi-finished goods;

“owner” in relation to a small and medium enterprise means the owner of the enterprise registered under this Act;

“production equipment” means machinery and equipment directly used in the process of manufacturing;

“Small and Medium Industries Development Organisation” means the Small and Medium Industries Development Organisation established under the Small and Medium Industries Development Organisation Act 1993.

38 Registration and issue of certificate

(1) An applicant seeking the registration of a small and medium enterprise shall submit an application to the Director.

(2) The Director shall, after consideration of an application under this Part, submit his recommendation to the Minister.

(3) The Minister may, where he considers it expedient in the public interest to do so, approve the application and register the enterprise by issuing a certificate in the prescribed form subject to such terms and conditions as he thinks fit.

39 Exemption from duty or excise duty

(1) Subject to this section, the owner of every enterprise registered under section 38 shall be exempted from payment of duty or excise duty on any production equipment which he imports.

(2) No exemption shall be granted under this section unless the Minister is satisfied that the production equipment is necessary and suitable for the operation of the enterprise in respect of which it is imported.

(3) Where the owner of an enterprise wishes to dispose of the production equipment of the enterprise, or any part of such equipment, within 4 years of any exemption granted under this section, he shall give written notice to the Director of the proposed disposal and reasons justifying it.

(4) Where the Director is not satisfied that the proposed disposal of the production equipment, or such part of it as may be indicated in the notice under subsection (3), is in the interest of the enterprise, he shall require the owner to pay to the Comptroller –

(a) the full amount of the duty or excise duty exempted, if the disposal is effected within 2 years of any application for exemption; or

(b) half the amount of the duty or excise duty exempted, if the disposal is effected outside the period specified in paragraph (a).

(5) Where the Director is satisfied that the disposal of the production equipment is in the interest of the enterprise, he may approve of its disposal on the condition that the purchaser, unless he qualifies for an exemption from the payment of duty or excise duty, as the case may be, pays to the Comptroller duty or excise duty calculated in accordance with the formula specified in the Fourth Schedule.

(6) Where the registration of an industry has been revoked under section 5 (2) on the ground that it has been obtained by fraud, the owner shall pay any duty or excise duty exempted under this section.

[Amended 25/94, 09/97]

39A. Savings

Notwithstanding the repeal of sections 4, 5, 6, 8 15, 23, 25, 28 and 33, the provisions of those sections shall remain in force and shall be construed in relation to a small and medium enterprise with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them in conformity with the provisions of this Part.

[Note]

PART IX MISCELLANEOUS

40 Regulations

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

(2) The Minister may, by regulations, amend the Second, Third and Fourth Schedules.

(3) The Minister may make such regulations as may be necessary for the proper administration and implementation of –

- (a) MAURICERT;
- (c) the National Quality System Certification Scheme.

[Note]

41 Offences and penalties

(1) Any person who –

- (a) contravenes this Act or any regulations made under this Act;
- (b) in any application or declaration made for the purposes of this Act, makes a statement which is false or misleading in any material particular;
- (c) cannot account to the satisfaction of the Comptroller for any deficiency in relation to the quantity of products, scheduled equipment or scheduled materials;
- (d) wilfully obstructs or hinders an authorised officer acting in the exercise of his functions. or, without reasonable excuse, fails or refuses to give to an authorised officer any information required of him,

shall commit an offence.

(2) Any person who commits an offence shall, on conviction –

- (a) where the offence involves a shortfall of duty, excise duty or sales tax be liable to a fine equivalent to 3 times the value of duty, excise duty or sales tax or 10,000 rupees, whichever is the higher;
- (b) in any other case be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 2 years.

[Amended 25/94, 09/97]

42 Jurisdiction

Notwithstanding –

- (a) section 114 (2) of the Courts Act; and
- (b) section 72 (5) of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try any offence under this Act or any regulations made under this Act and may impose any penalty provided by this Act.

43 Repeal

The following enactments are repealed –

- (a) the Export Processing Zones Act;
- (b) the Industrial Buildings Incentives Act 1986;
- (c) the Small Scale Industries Act 1988;

(d) the Pioneer Status Enterprises Act 1991.

44 –

45 Transitional provisions

(1) Any certificate issued under the Export Processing Zones Act, the Industrial Buildings Incentives Act 1986, the Small Scale Industries Act 1988 or the Pioneer Status Enterprise Act 1991 shall be deemed to have been issued under this Act.

(2) Notwithstanding the repeal of the Export Processing Zones Act and the Pioneer Status Enterprise Act 1991 the holder of any certificate issued under those enactments shall continue to be governed by the relevant provisions of section 34C of the Income Tax Act prior to its amendments by this Act.

(3) The powers conferred upon the Minister under section 10 (2) (a) shall, in relation to the first Chairman of the Council, be exercised by the Prime Minister.

46 Commencement

(1) This Act shall come into operation on a date to be fixed by Proclamation.

(2) Different dates may be fixed in relation to the coming into operation of different provisions of this Act.

[P 11/93]

FIRST SCHEDULE

(section 21)

Companies Act 1984

Customs Act 1988

Customs Tariff Act

Income Tax Act

Industrial Relations Act

Labour Act

Town and Country Planning Act

SECOND SCHEDULE

(sections 24 and 25)

Modernisation and Expansion Activities

(1) Investment in production machinery and equipment, including the following –

(a) computer applications to industrial design, manufacture, maintenance (CAD/CAM) and automation;

(b) automation, equipment and systems;

(c) rationalisation and automation of production equipment;

(d) new industrial processes and technology.

(2) Investment in anti-pollution and environment protection technology to be made within 2 years from the date of issue of certificate.

THIRD SCHEDULE

(sections 32 and 33)

Qualifying Activities for Pioneer Status Enterprise Certificate

A. New technology

Activities involving –

- (a) electronic assembly –
involving the assembly of electronic products and components (but excluding TV);
- (b) microtechnics and micromechanics including horological
products –
comprising high-precision micro-mechanical assemblies;
- (c) manufacturing technologies –
manufacture of such items as dies and moulds, measuring instruments, automobile components, high
precision tools, high precision sheet metals, electric motors;
- (d) specialised informatics and communication technology –
software designs;
Computer based information and other related services;
Computer aided design;
- (e) biotechnology (with direct application to production sectors);
- (f) technology for conditioning of produce for export.

B. Support industries

Activities intended to give support to the electrical and electronic, light engineering, micro-technic, horological products, optical goods, printing and jewellery industries including –

high precision sheet metal fabrication

electro plating

high precision machining of metal parts

high precision plastic rubber injection moulding

powder coating of metallic parts (as a high quality substitution to wet spray painting)

high precision, light alloy metal foundry production of electronic components

specialised stockists/distributors of essential electronic parts and consumables for jewellery manufacturing process.

C. Service industries

- (1) Service and maintenance activities for the electronic and engineering sector
- (2) Research and development activities (with direct application to production sectors)
- (3) Consultancy services in production engineering, advanced industrial and engineering designs, fashion design and development of applied creative and technical services
- (4) Materials testing laboratory and consultancy services in quality control and quality management

FOURTH SCHEDULE

(section 39 (5))

Formula for calculation of duty upon approved disposal of production equipment

D

$$\frac{\text{D}}{365 \times 4} \times T$$

365 x 4

Where D = total amount of duty exempted

T = time in terms of days running from the date of disposal to the last day of the period of 4 years reckoning from the date when the exemption was effected.

[Amended 25/94]
