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## **COMMUNIQUE**

### **Claim on export of waste PET bottles**

With the introduction of the new Section 52A in the Excise Act 1994, exporters of waste PET bottles are hereby informed that:

- (i) They must be duly registered with the Mauritius Revenue Authority as exporter of waste PET bottles.
- (ii) They may make a claim to the Director-General for an amount to be paid to them in accordance with the formula referred to in the Fourth Schedule of the Excise Act.
- (iii) The claim shall be made on the approved form available on the following link: <http://www.mra.mu/download/Refund-WastePETbottles.pdf> or may be collected at the Excise Section of Custom House.
- (iv) In order to benefit from the claim, the weight of waste PET bottles exported during the calendar year should exceed **one million kilograms**.
- (v) The rate of **Rs 15/kg** shall be applicable on the first 500,000 kgs exceeding the one million kilograms exported and the rate of **Rs 20/kg** shall be applicable on any quantum exported in excess of 1,500,000 kgs.
- (vi) The claim should be made by the exporter to the Director-General not later than 15 days from the end of every quarter.
- (vii) PET bottle means a bottle made of polyethylene terephthalate.

For any further information, please contact the Excise Section of the Customs Department on 202-0500 or call in person at:

**Excise Section, 3rd Floor, Custom House, Mer Rouge, Port Louis.**

**Mauritius Revenue Authority**

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