



## **MAURITIUS REVENUE AUTHORITY**

### **GUIDELINES TO STAKEHOLDERS**

#### **CLAIM ON WASTE TYRES EXPORTED, WHETHER SHREDDED OR NOT, OR RECYCLED INTO REUSABLE GOODS INCLUDING RETREADING**

***(SECTION 52B OF THE EXCISE ACT)***

##### **(1) Registration at the MRA Customs Department**

Any person who wants to benefit from refund under section 52B of the Excise Act on –

- (a) export of waste tyres, whether shredded or not; or
- (b) recycled waste tyres into reusable goods including retreading,

should be registered at the Customs Department of the Mauritius Revenue Authority.

The application for registration shall be made on **Form MRA/CUS/DR/BG/Form 9**, which can be downloaded from the MRA website <http://www.mra.mu/index.php/downloadable-forms/customs-forms>. The duly-filled Form shall be submitted to the **Refund Unit**, MRA Customs Department, Mer Rouge, Port Louis, together with the following documents:

- (a) Business Registration Number (BRN),
- (b) Certificate of incorporation,
- (c) Trade Licence,
- (d) VAT certificate,
- (e) Site plan ( Address and location),
- (f) Process of manufacture for recycled including retreading waste tyres into reusable goods,
- (g) Registration certificates from Ministry of Environment and the Ministry of Local Government,
- (h) Any other supporting documents.

##### **(2) Obligations of exporters / recyclers / Retreaders for record keeping**

The registered person under paragraph (1) shall:

- (a) Keep proper books and records in relation to:
  - (i) all waste tyres collected or received at his business premises on a daily basis, including documents justifying the quantity (unit/kg) of waste tyre collected, the carrier and the goods receipt note;
  - (ii) quantity (unit/kg) of waste tyres sent for recycling including retreading on a daily basis with the goods receipt note and good delivery note;

- (iii) quantity (kg) of reusable goods obtained after recycling on a daily basis;
- (iv) the stock of waste tyres and recycled reusable products/ retreaded tyres obtained on a daily basis; and
- (v) The quantity of waste tyres exported, whether shredded or not, or recycled waste tyres into reusable goods including retreading.

(b) provide the books and records to the Director-General on demand.

**(3) Returns to be submitted by a registered person**

The registered person shall submit, electronically or in such other manner as the Director-General may determine, a quarterly return showing –

- (a) the quantity (unit/kg) of waste tyres collected;
- (b) the quantity (unit/kg) of waste tyres exported, whether shredded or not;
- (c) the quantity (unit/kg) of waste tyres sent for recycling and the quantity (kg) of reusable goods/retreaded tyres obtained;
- (d) the quantity (kg) of reusable goods exported, sold or used for manufacture of products; and
- (e) the remaining stock (unit/kg) of waste tyres and end-products obtained after recycling.

**(4) Additional Information**

The registered person shall also provide:

- (a) A list of persons employed;
- (b) A list of machinery equipment including motor vehicles;
- (c) A report by a qualified Certified Accountant on a yearly basis certifying the quantity of waste tyres collected, exported or sent for recycling, the quantity of products obtained after recycling and the stock balances;
- (d) Purchases/Sales invoices; and
- (e) Any other relevant documents as may be required by Customs.

**(5) Site visit to the business premises of the Exporter or Recycler or Retreader**

The Registered person shall grant access to MRA Customs Officers to their business premises for the purpose of enforcing customs laws.

**(6) Process that will be considered as “recycling”**

To be eligible for a claim under section 52B of the Excise Act, the waste tyres should have undergone sufficient working or processing resulting into:

- (a) a raw material which can be used to manufacture any products; or
- (b) a new product., including retreaded tyres.

**(7) A. To properly implement the refund of retreading tyres, the retreaders shall in addition to the records to be kept under paragraph (2)(a), provide:**

- (a) the distinctive marks embossed or printed on a retreaded tyre as per Regulation 81 (6) of The Road Traffic (Construction and Use of Vehicles Regulations 2010);
- (b) the make, tyre number, size and retread factor of the retreaded tyre and the date on which such tyre was retreaded as prescribed as per Regulation 81 (7) of The Road Traffic (Construction and Use of Vehicles Regulations 2010);
- (c) the details of the sale of the retreaded tyres.

**B.** Refund shall be granted **only four times** for retreading of same waste tyre.

**Important Note:**

For the purpose of section 52B of the Excise Act, the processes such as removal of dust, sifting or screening, sorting, classifying, matching, washing, painting and cutting up **shall not** be considered as “recycling”.

**(8) Application for Refund**

- (a) A registered Exporter or Recycler or Retreader who intends to make an application for refund under section 52B of the Excise Act, shall fill in the approved Form **MRA/CUS/DR/BG/Form 10** which is available on the MRA website at <http://www.mra.mu/index.php/downloadable-forms/customs-forms>.
- (b) The duly filled Form, together with any document justifying the claim for refund, shall be submitted to the Refund Unit of the MRA Customs Department, Custom House, Mer Rouge, Port Louis.

**(9) Formula**

For the purpose of Section 52B of the Excise Act, the computation of the amount to be paid shall be calculated in accordance with the below formula -

$$A = (R \times Q) - P$$

**Where:**

- A** is the amount of refund to be paid in a particular quarter of a calendar year;
- R** is the rate of refund of –
  - (A) 2,000 rupees per tonne for waste tyres exported, whether shredded or not, or recycled into reusable goods; or
  - (B) 25 rupees for any tyre retreaded locally;
- Q** is the sum of the quantity of waste tyres exported, whether shredded or not or recycled into reusable goods, other than retreaded tyres, for the quarter in respect of which the amount to be refunded is claimed and the quantity of all export made or quantity recycled for the previous quarters in that calendar year;
- P** is the amount already refunded by the Director-General in that calendar year.