



**CUSTOMS DEPARTMENT**

## **NOTICE TO STAKEHOLDERS**

### **CLAIM ON WASTE TYRES RECYCLED INTO RETREADED TYRES UNDER SECTION 52B OF THE EXCISE ACT**

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2020 HAS AMENDED SECTION 52B OF THE EXCISE ACT WHEREBY RETREADING OF TYRES SHALL ALSO BENEFIT A REFUND OF “25 RUPEES FOR ANY TYRE RETREADED LOCALLY”, PROVIDED THE CONCERNED ECONOMIC OPERATOR (RETREADER) COMPLIES WITH THE PROVISIONS OF SECTION 52B OF THE EXCISE ACT.

THIS MEASURE SHALL COME INTO EFFECT ON **1 OCTOBER 2020** AND THE PROCEDURES FOR REGISTRATION AND APPLICATION FOR REFUND UNDER THIS MEASURE ARE AS FOLLOWS -

- (A) ANY PERSON WHO WANTS TO BENEFIT REFUND UNDER THE ABOVE MEASURE SHALL REGISTER WITH MRA CUSTOMS BY SUBMITTING A DULY FILLED IN APPLICATION FORM **MRA/CUS/DR/BG/Form 9** AVAILABLE ON THE MRA WEBSITE AT <http://www.mra.mu/index.php/downloadable-forms/customs-forms> ; AND
- (B) ANY REGISTERED PERSON UNDER PARAGRAPH (A) SHALL MAKE AN APPLICATION FOR REFUND UNDER SECTION 52B OF THE EXCISE ACT ON 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>.

THE DULY FILLED FORMS AT (A) AND/OR (B), TOGETHER WITH ANY REQUISITE DOCUMENT, SHALL BE SUBMITTED TO THE REFUND UNIT OF THE MRA CUSTOMS DEPARTMENT, CUSTOM HOUSE, MER ROUGE, PORT LOUIS.

FOR THE PROPER IMPLEMENTATION OF SECTION 52B OF THE EXCISE ACT, ECONOMIC OPERATORS ARE ADVISED TO CONSULT MRA GUIDELINES ON THIS MEASURE ON THE MRA WEBSITE: <http://www.mra.mu>.

FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT TEAM LEADER S MUNUSAMI ON 202 0500 (EXT. 7250).

**MRA, CUSTOMS DEPARTMENT**

**29 SEPTEMBER 2020**