

The Environment Protection Fee

1. Subject to Part X of the EPA 2002, an environment protection fee shall be levied on any of the following activities, as specified in the Schedule of the Environment Protection (Amendment of Schedule) Regulations 2008:

Hotels, guesthouses and tourist residences irrespective of the number of rooms with a tariff structure of 0.85% turnover;

- o Stone crushing plants and manufacture or processing of aggregates, concrete blocks, pre-cast units with a tariff of 0.75% turnover;
- o Mobile phones (Rs 50 per unit);
- o Batteries for motor vehicles except for motorcycles and electric bicycles (Rs 50 per unit);
- o Pneumatic tyres meant for all vehicles except for motorcycles, bicycles and wheel chairs (Rs 50 per unit)

The fee shall be payable at the point of entry in the country for items such as mobile phones, batteries for motor vehicles and pneumatic tyres.

2. The Manager shall register the designated establishment by submitting an application for registration to the Director- General, Mauritius Revenue Authority (MRA).

3. Forms of registration of enterprise or activity and remittance voucher are obtainable from the office of MRA, Eham Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port-Louis or can be downloaded from MRA website

<http://www.gov.mu/portal/sites/mra/index.htm>

4. Failure to register as a designated establishment under the Environmental Protection Act by the due date is an offence under the Act.

On conviction, the manager is liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

5. Any manager who fails to pay the fee leviable shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 5 years.