MAURITIUS REVENUE AUTHORITY

VALUE ADDED TAX

(The Value Added Tax Act - section 22)

FORM VAT 3

FOR OFFICE USE ONLY

Cross **only one** box X

Taxable period: Month Y Y M M or Quarter Y Y Q 1 2 3 4

Return duly filled to be submitted to the Director-General, Mauritius Revenue Authority (MRA) so as to reach the MRA Office **not later than 20 days after the end of the taxable period**, together with a remittance of the amount of tax payable, if any, in accordance with the return. Where supplies are neither made nor received, a **NIL** return should be submitted. ***Please read the notes before filling in this form***

Please Use Black Ink and Use BLOCK LETTERS. Enter One Letter Or Number In Each Box. Do Not Submit a Photocopy!!

◆ **IMPORTANT - Complete this section** ◆

VAT Registration Number

Name

Other Names

OUTPUT **Proportion of taxable supplies to total turnover (annual)** .00 %

		COLUMN A VALUE (Rs. only)	COLUMN B VAT (Rs. only)
1	**Taxable supplies**		
1.1	Zero-rated supplies (Exports) **1.1**	.00	
1.2	Zero-rated supplies other than exports **1.2**	.00	
1.3	Taxable supplies made to exempt bodies or persons **1.3**	.00	
1.4	Other taxable supplies **1.4**	.00	.00
2	**Exempt supplies** **2**	.00	
3	**Total** **3**	.00	.00

INPUT **Imports and Purchases**

4	**Taxable input on which input tax is allowed as a credit**		
4.1	Capital goods imported **4.1**	.00	.00
4.2	Zero-rated imports **4.2**	.00	
4.3	Other imports **4.3**	.00	.00
4.4	Capital goods purchased locally **4.4**	.00	.00
4.5	Zero-rated goods and services purchased locally **4.5**	.00	
4.6	Other goods and services purchased locally **4.6**	.00	.00
5	**Taxable input on which no input tax is allowed as a credit** **5**	.00	
6	**Exempt input**		
6.1	Imported goods **6.1**	.00	
6.2	Goods and services purchased locally **6.2**	.00	
7	**Total** **7**	.00	.00
8	**Input tax deductible** **8**		.00

VAT Registration Number

VAT ACCOUNT

If amount is negative, shade the minus (-) in the box. Example

9	**VAT due and payable / (Excess VAT)** ***(3B minus 8B)***	**9**
10	**Excess amount of VAT brought forward**	**10**
11	**VAT adjustment: Increase / (Decrease)** ***(Please attach statement)***	**11**
12	**VAT due and payable / (Excess VAT)**	**12**
13	**Claim for repayment of VAT – Proportion claimable**	.00 %
13.1	**On capital goods**	**13.1**
13.2	**In respect of other goods and services**	**13.2**
13.3	**Total repayment claimed**	**13.3**
14	**(Excess VAT carried forward)**	**14**
15	**Penalty for submission after due date**	**15**
16	**Penalty and interest for payment of VAT after due date**	**16**
17	**Total VAT / Penalties / Interests due and payable**	**17**

DECLARATION

I hereby declare that all the information in this form are true and complete.

Name

Signature

Date D D M M Y Y

Capacity in which acting

Daytime phone number

Email address

PAYMENT OF TAX

I hereby tender the sum of

Rs .00

being the amount of VAT/Penalties/Interests due and payable in accordance with section 17 of this return.

Cheque should be crossed and made payable to the Director-General, Mauritius Revenue Authority. Write full name and VAT Registration Number on verso of cheque.

REPAYMENT OF TAX

I hereby make a claim for a repayment of

Rs .00

in accordance with section 13.3 of this return.