


<b>PRIVATE &amp; CONFIDENTIAL</b>	All Correspondences should be addressed to <b>The Director General, Mauritius Revenue Authority, Ehram Court, Cnr Mgr Gonin &amp; Sir Virgil Naz Streets, Port Louis</b>	<b>VAT 7C</b>
 <p><b>VALUE ADDED TAX - APPLICATION FOR REFUND OF VAT ON RESIDENTIAL BUILDING/APARTMENT OR HOUSE</b> <b>The Value Added Tax Act – Section 65C</b></p>		<b>FOR USE BY MRA OFFICE</b>  Date received
Quarter ending .....		
<b>1. Particulars of Applicant</b>		
1.1 Name of Applicant ..... 1.2 NID No ..... 1.3 Name of Spouse ..... 1.4 NID No ..... 1.5 Date of Civil Marriage ..... 1.6 Address ..... 1.7 Tel. Number ..... 1.8 Fax Number ..... 1.9 E.mail .....		
<b>2. Particulars of Income</b>		
2.1 Employer's Name if employed (i) Self ..... (ii) Spouse ..... 2.2 Tax Account No (i) Self ..... (ii) Spouse ..... 2.3 Annual Net Income (i) Self ..... (ii) Spouse ..... 2.4 Aggregate Annual Net Income (self & spouse) .....		
<b>3. Particulars of Building Contractor/Property Developer</b>		
3.1 Name of Building Contractor/Property Developer .....  3.2 BRN.....NID No.....		
<b>4. Particulars of Residential building/apartment or house</b>		
4.1 Cost as per contract/Agreement ..... 4.2 Date of Purchase (applicable to purchase of residential apartment <u>or house</u> )..... 4.3 Date of start ..... Date of completion-.....		

**5. Particulars of Claim for Refund**

5.1 VAT Refund Account

4.1.2 VAT already claimed in previous quarter(s) ..... Rs .....

4.1.2 VAT claimed in current quarter ..... Rs .....

4.1.3 Total VAT claimed as at date ..... Rs .....

5.2 Details of invoices/receipts in respect of current claim

SN	5.2.1	5.2.2	5.2.3	5.2.4	5.2.5
	Vat Invoice / Receipt No	Date	VAT Paid (Rs)	Date of Payment	Vat Refundable (Rs)

**DECLARATION**

I, Mr / Mrs \* .....

- a) Confirm that the particulars and statements in this return are true and complete.
- b) Confirm that no previous claim has been made for a refund of VAT paid at 5.2.4 above and no other claim will be made in respect thereof; and
- c) Request:
  - i. Refund of the sum (in words).....
  - ii. Mode of payment cheque/bank transfer\*

In the case of bank transfer please provide:

- i. Name of Bank (in Mauritius).....
- ii. Branch.....
- iii. Account No.....

Date..... Signature.....

Capacity in which acting .....

\* Delete as appropriate

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Recommended: Rs..... Signature.....Date.....

Approved: Rs..... Signature..... Date.....

P.V. No..... Refund Code.....

**VALUE ADDED TAX - APPLICATION FOR REFUND OF VAT ON RESIDENTIAL BUILDING/APARTMENT OR HOUSE**

**The Value Added Tax Act – Section 65C**

**NOTES**

**Particulars of Applicant**

A person is eligible to apply for a refund of VAT under the scheme if –

- i. He is a citizen of Mauritius;
- ii. He is of 18 years of age or over
- iii. He or his spouse must be the owner or co-owners of the residential building or apartment

**Particulars of Income**

Applicant's annual income and that of his spouse does not, in the aggregate exceed Rs 2,000,000.

**Particulars of Residential building, house or apartment**

- i. The cost of the construction or the purchase price must not exceed Rs 4 M
- ii. The construction must be started and completed in the years 2014 to 2019 and in the period of 6 months ending 30 June 2020.

**Particulars of Claim for Refund**

1. Claims for refund must be made within 30 days from the end of every quarter during which the VAT has been paid.
2. A claim for refund can be made only if the amount refundable in a quarter (except for the last quarter) exceeds Rs 25,000. Where it does not exceed Rs 25,000, it may be claimed in the next quarter.
3. The total refund of VAT in respect of a residential building/apartment or house must not exceed Rs 500,000.
4. The First Application for refund must be accompanied by contract/agreement with building contractor/property developer, building permit, deed of purchase of land, evidence of income, VAT invoices (in case of construction) and receipts. Subsequent applications must be accompanied by invoices (where applicable) and receipts only.
5. Claim for repayment must be made within 12 months from the date of payment of the final amount of VAT or the date of final payment to the property developer.

NOTE: In case of incomplete and incorrect information, the application for refund may be delayed.

For any further information, please contact MRA Head Office

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Email: [headoffice@mra.mu](mailto:headoffice@mra.mu)