



MAURITIUS REVENUE AUTHORITY

Circular No. 6 of 2006

To: VAT registered persons engaged in businesses and professions in the Tenth Schedule to the Value Added Tax Act

REVIEW OF LIABILITY TO REGISTRATION

Further to amendments brought to the Value Added Tax Act by the Finance Act 2006, your attention is drawn to the following-

With effect from 1 October 2006, item 4 of the Tenth Schedule is being amended by deleting *draughtsman* therefrom, and items 21, 22 and 24, namely *Tour operator, Travel agent registered with the International Air Transport Association (IATA) and Car rental*, are being deleted.

Pursuant to the amendments mentioned above, any registered person in the business or profession of *draughtsman, tour operator, travel agent registered with the International Air Transport Association (IATA) and car rental*, has to review his liability to registration and if he has an annual turnover of taxable supplies not exceeding or not likely to exceed 2 million rupees, is required to inform the Director-General of his new position so that his certificate of registration for VAT may be cancelled.

However until such time he is informed in writing of the cancellation of his VAT registration, the person will have to continue to charge VAT and submit VAT returns.

Any person wishing to have further information may contact-

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Director-General

26 September 2006