
SIMPLIFIED RECORD KEEPING FACILITY FOR SMEs FOR VAT PURPOSES

The Mauritius Revenue Authority (MRA) wishes to inform SMEs that in its ongoing endeavours to improve ease of doing business especially for VAT purposes, a **Simplified Record Keeping Facility** has been made available, free of charge, to enable them in maintaining electronic records of their business transactions.

The facility enables VAT-registered SMEs to:

- record sales, purchases and any other business expenses;
- classify transactions as standard-rated, zero-rated or exempt;
- carry out the VAT computation for a quarter; and
- view quarterly and annual summaries of records through a dashboard.

Eligibility

This facility is available only to VAT-registered SMEs having an obligation to submit quarterly VAT returns and having an annual turnover not exceeding Rs 6 Million.

This facility is voluntary and intended to support SMEs in adopting a more efficient and modern record-keeping practice.

Access to the facility

The facility is available on the MRA's website: www.mra.mu. Users may access the facility by using their National Identity Number (NID), Tax Account Number (TAN) or Business Registration Number (BRN) and their password. The password is same as the one used for filing the income tax return.

MRA informs VAT-registered persons that this facility is only for record keeping purposes. They should still submit their VAT returns in accordance with Section 22 of the VAT Act.

For further details, kindly visit MRA's website: www.mra.mu or phone MRA Helpdesk on **207 6000** during working hours or alternatively send an email at mstd.sme@mra.mu.