
VAT REFUND ON RESIDENTIAL BUILDING ONLINE APPLICATION

The Mauritius Revenue Authority (MRA) informs the public that application for VAT refund on the construction of a residential building or the purchase of a residential apartment / house from a property developer should be made **electronically** through MRA's website: www.mra.mu as from the 01st October 2021.

Applicants will have to use their Tax Account Number (TAN) or their NID to make the online application.

Applicants are also informed that their online application should be made not later than 30 days after the end of every quarter in respect of which the VAT has been paid.

While making the online application, the following details should be included:

- Employment details of the Applicant and of his /her spouse
- Particulars of building contractor/property developer
- Details of invoices/ receipts supporting the claim for VAT refund
- Bank details of the applicant

Applicants will receive an acknowledgement ID after their applications have been successfully submitted.

For the 1st application only, applicants should provide hard copies of the following documents:

a. In case of purchase of a house/apartment from a property developer:

- The original receipt of payment issued under Section 19(2) (c) & details of the Transcription Volume of the property

b. In case of construction with a building contractor:

- The Building and Land Use Permit on the Applicant's Name;
- The construction plan; and
- The original VAT invoices issued under Section 20 of the VAT Act by the Contractor.

c. The evidence of income such as payslip of the employee or Income Statements for self-employed individuals.

d. Contract/Agreement with the Building Contractor/Property Developer (including the BRN or NID of Contractor, Builder, Property Developer).

For subsequent applications, only the original VAT invoices must be submitted in hardcopy for verification.

For further information, kindly visit MRA website: www.mra.mu, or phone MRA helpdesk on **207 6000** during working hours.

