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## Notice to VAT registered Persons

The attention of all VAT registered persons is drawn to the amendment brought to Section 20 of the Value Added Tax Act which requires a VAT registered person to specify his Business Registration Number (BRN) in the VAT invoices he issues.

The details required to be specified in a VAT invoice are as follows:-

- (1) The words "VAT invoice";
- (2) Name of registered person, business address, VAT registration number and **Business Registration Number (BRN)**;
- (3) Serial number and date of issue;
- (4) Quantity and description of goods or description of services;
- (5) Value of the supply, exclusive of VAT;
- (6) Amount of VAT chargeable and rate applied; and
- (7) Name, address and the VAT registration number of the purchaser.

VAT registered persons are reminded that credit for input tax has to be supported by VAT invoices drawn in conformity with the above mentioned section. They are advised to ensure that VAT invoices issued by their suppliers specify all the particulars mentioned above.

For any additional information, please contact our Customer Service Centre at MRA, Ground Floor Efram Court, Cnr Mgr Gonin and Sir Virgil Naz streets, Port Louis or phone on our hotline 207 6010.

**Mauritius Revenue Authority**

**10 January 2011**