

GUIDE ON SIMPLIFIED RECORD KEEPING



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FOREWARD

The purpose of this Guide is to assist VAT-registered taxpayers with an annual turnover of up to Rs 6 million, who mainly engage in cash sales, in maintaining simplified records for the preparation of their tax returns. In this Guide, cash sales refer to transactions where goods or services are sold, and payment is received immediately at the time of sale. Such payment may be made in cash, by cheque, debit or credit card, or through mobile or electronic transfer, and excludes any sales made on credit.

This Guide does not prevent an entity or an individual from keeping records to comply with statutory obligations or international standards.

Where a person making use of this Guide is a company, it should also supplement these simplified records for the purpose of its legal obligations under the Companies Act or any other legislations.

1. INTRODUCTION

Every person in business in Mauritius has a legal obligation to maintain proper books and records in accordance with the provisions of the Income Tax Act and Value Added Tax (VAT) Act.

- **For Income Tax:**

Records are required to be kept to determine the profit or loss of the business, and calculate the chargeable income on which tax is applicable. This includes details of all business income and business expenses.

- **For VAT:**

The VAT Act imposes obligations on persons in business to keep records including the issue of VAT invoices showing the value of supplies (sales), output tax (VAT on sales) and input tax (VAT on purchases). These records are used as source information to prepare the VAT returns that the VAT Registered person is required to submit either quarterly or monthly to the Mauritius Revenue Authority (MRA).

2. LEGAL PROVISIONS

Income Tax

Section 153 of the Income Tax Act requires that every person carrying on business or deriving income other than emoluments must keep proper books and records.

- These records may be maintained either on computer or manually and must be in English or French.
- The documents include:
 - Books, registers, accounts
 - Receipts, invoices, vouchers
 - Contracts, agreements
 - Any other records that show the true and full picture of the person's transactions.

VAT

Section 19 of the VAT Act requires every person (whether VAT registered or not) to keep a full and true written record of every transaction made in the course of business. The record can be kept electronically or manually, but must be in English or French.

Every person must also keep in legible copies and in chronological order:

- (a) For imports/exports of goods copies of Customs declarations;
- (b) For goods/services received, receipts, invoices, or VAT invoices for all goods/services purchased; and
- (c) For goods/services supplied, a receipt or invoice for every supply made.

3. PURPOSE OF RECORD KEEPING SYSTEM

3.1 Benefits of record keeping system

(a) Proper record keeping is important for persons in business for the following reasons:

- It eases compliance with VAT and income tax obligations.
- It provides transparency in case of an MRA audit.
- It provides better control over cash flow and profitability.
- It encourages transparency and supports business growth.
- Minimises risk of penalties and interest.

(b) Repayment

VAT registered persons may claim VAT repayment under specific circumstances under Section 24 of the VAT Act.

3.2 Consequences

Persons in business who fails to keep books and records shall commit an offence under Section 148 of the Income Tax Act and Section 56 of the VAT Act.

Where adequate records are not kept, MRA may disallow claims for business expenses, tax reliefs, and input VAT. In addition, any request for refunds or repayments of tax may be rejected or delayed if not supported by proper documentation.

4. SIMPLIFIED RECORD KEEPING

With the recent amendments to the VAT Act, the VAT registration threshold has been reduced from Rs 6 million **to Rs 3 million**. As from 1 October 2025, small businesses that were previously outside VAT scope will now be required to register for VAT. Some of these businesses may face practical challenges in issuing VAT invoices or requesting for receipts/invoices for every single transaction, particularly for sales or purchases of low value items.

This guide provides a simplified record keeping system for the above category of persons in business while at the same time serving as a reliable basis for Income Tax and VAT reporting.

This guide shall only apply to a business that falls under the Categories A, B, C D as described below.

(a) Persons in Business who may avail of simplified record-keeping

This simplified record keeping system is available **only** to persons in business having an annual turnover not exceeding Rs 6 million excluding any business or profession specified in the Tenth Schedule to the VAT Act (please consult website of MRA on www.mra.mu).

(b) Categories of Businesses

With a view to provide proper and appropriate record keeping systems, persons in business have been classified in four broad categories.

CATEGORY A

(i) Retail businesses where

- the supplies are of **low value** and at a high volume;
- issuing a VAT invoice is **not** practical for each supply; and
- the sales consist exclusively of taxable supplies.

Examples:

Fast-food outlets (cooked foods, juices, etc.), fancy jewellerys apparels, bars.

CATEGORY B

(ii) Retail businesses providing goods and/or services where –

- the sales consist exclusively of taxable supplies;
- the supplies are **not** low value supplies and it is practical to issue a VAT invoice for each supply; and
- a receipt/invoice is obtained for each purchase;

Examples:

Electricians, plumbers, restaurants, carpenters, small workshops, etc.

CATEGORY C

(iii) Retail businesses providing goods and/or services where –

- the sales consist exclusively of taxable supplies;
- the supplies are a combination of –
- low value supplies for which it **is not practical** to issue a VAT invoice for each supply

and

relatively higher-value supplies for which it **is practical** to issue a VAT invoice for each supply; and

- a receipt/invoice is obtained for each purchase.

Examples:

- a small restaurant providing dine-in facility for which a VAT invoice is issued and also selling over-the-counter sandwich or pain kebab for which no VAT invoice is issued.
- a hardware shop selling electrical appliances (electric fans, and also AAA batteries, electric bulbs sockets, wall plugs, etc)

CATEGORY D

(iv) **Retail businesses providing goods and/or services where –**

- the sales consist of zero-rated, standard-rated and exempt supplies;
- the supplies are a combination of –
- low value supplies for which it **is not practical** to issue a VAT invoice for each supply

and

relatively higher-value supplies for which it **is practical** to issue a VAT invoice for each supply; and

- a receipt/invoice is obtained for each purchase.

Example: A minimarket/retail shop selling:

- Exempt supplies such as basic unprocessed foodstuffs e.g wheat, cereal flours;
- Zero-rated supplies such as rice, bread, edible oils etc
- Standard-rated supplies such as soft drinks or snacks.

5. PROCESS FOR EACH CATEGORY

Every person in business having an annual turnover of less than Rs 6 million is required to identify which category best fits their business model and proceed with their respective category.

5.1 Persons in Business – CATEGORY A

Retail businesses selling low value items consisting exclusively of VAT taxable supplies and where the sales are made exclusively in cash.

(a) Record of Sales

- (i) A record of daily sales (format is given at Annex 1) stating -

“Date”

“Total Amount of sales inclusive of VAT”

Note:

A VAT-registered person should, at the end of each business day, issue a VAT invoice recording the total value of sales made during that day.

- (ii) At end of each month, the total daily sales for that month is computed (format is given in Annex 2) by stating:

“Month”

“Total Amount of sales inclusive of VAT”

“VAT Amount” and

“Total Amount of Sales exclusive of VAT”

- (iii) The VAT amount is computed by executing the calculation below –

$$\frac{\text{Total Amount of Sales Inclusive of VAT}}{115} \times 15$$

- (iv) The value for “Total Amount of Sales exclusive of VAT” is calculated as follows –

“Total Amount of Sales Inclusive of VAT” less “VAT amount”

Example:

Description	Formula to Apply	Amount (Rs)
Total Amount of Sales Inclusive of VAT for the Month of July 2025		23,000
VAT Amount	$\frac{23,000}{115} \times 15$	3,000
Total Amount of Sales Exclusive of VAT for the Month of July 2025	$23,000 - 3,000$	20,000

- (v) The total for each column is inserted under the appropriate heading in the Quarterly/Yearly summary at Annex 2.

(b) Record of Purchases

- (i) A record of purchases (format is given at Annex 3) stating -

“Date”

“Amount of Purchases inclusive of VAT”

“Vat Amount”

“Purchases exclusive of VAT”

“Type of Purchase” (Exempt, Zero Rated, Standard Rated)

“Category of Purchase” (Capital, goods for resale, expenses)

Proper identification of the category of purchase is important to complete the VAT return.

- (ii) At the end of each month a total is calculated for all the values
- (iii) The total for each column is inserted under the appropriate heading in the Quarterly summary and same is totalled at the end of the year (format is given at Annex 3).

(c) Preparing the VAT Return

To prepare the VAT return for a period (monthly or quarterly), the VAT registered person will use records for sales and purchases.

Output (Sales)

All taxable supplies (sales) should be reported exclusive of VAT at item “Other taxable supplies” in the VAT return at Column A. VAT amount, being the **Output Tax**, is calculated automatically and is displayed at Column B.

Input (Purchases)

All taxable purchases should be reported exclusive of VAT at item “Other goods and services purchased locally” and/or “Other Imports” in the VAT return at Column A. VAT amount, being the **Input Tax**, is calculated automatically and is displayed at Column B.

In case the value of input tax computed differs from the value of Input tax **deductible**, the actual amount of input tax deductible should be inserted accordingly.

Format of the Output Tax and Input Tax for Quarter ended September 2025 is at Annex 4.

VAT Account

Where Output Tax is greater than Input Tax for the quarter, and there is no excess from previous period, the difference will have to be paid to the MRA.

Where Output Tax is less than Input Tax for the quarter, and there is no excess from previous period, the excess for the current quarter will be carried forward to the next quarter.

The above process is repeated for each quarter when the VAT return is due to be submitted.

(d) Record of Stock

A total stock of goods held at the start and end of each financial year stating **“Description of goods”, “Quantity held as at Start of Financial Year”, “Purchases of Goods for Resale”, “Quantity held as at End of Financial Year” and “Amount (Rs)”**.

The starting balance and ending balance for the stock value together with purchases made during the year is used to compute the Cost of Sales.

(e) Record for Wages and Salaries

A monthly record for the payment of wages and salaries to each employee including PAYE and social contributions payable stating **“Name of**

Employee” , “National Identity Card Number of Employee” , “Total Wages and Salaries” , “Total Benefits”, “PAYE, if any”, “CSG, NSF and Training Levy”.

Proper payslips should be issued to employees

(f) Basis of preparing the Income Tax Return

To prepare the Income Tax return, the VAT registered person will use the combined records for sales and purchases together with records for stock, wages and salaries and any other income and expenditure account that he may have.

Note: Turnover, Purchases and Expenses figures are reported exclusive of VAT in the Income Tax Returns where the person is VAT registered.

(i) Turnover

The monthly/quarterly sales records relating to a financial year is aggregated and only the total amount exclusive of VAT is inserted in the Income Tax return as “Turnover”(Refer to Annex 2 for total value)

Cost of Sales

Where there is no opening or closing stock, the purchase for the year, being goods purchased for resale, is taken to be the cost of sales.

Otherwise, the Cost of Sales is computed by adding purchases of goods for resale to opening stock and deducting closing stock.

(ii) Gross Profit

The difference between the Turnover and Cost of Sales represents the Gross Profit or Loss.

(iii) Expenses

Expenses incurred during the course of the business are deducted from the Gross Profit. Expenses claimed are normally taken VAT exclusive.

However, where input tax on expenses which are specifically not allowed under Section 21 of the VAT Act, whole amount of the expense inclusive of the amount of VAT may be claimed.

Persons in business may use the above components to complete their Income Tax Returns as per the provisions of the Income Tax Act in respect of computing the chargeable income and the amount of tax due and payable.

5.2 Persons in Business – CATEGORY B

Retail businesses providing goods and/or services where –

- the sales consist exclusively of taxable supplies;
- all sales are cash sales;
- the supplies are **not** low value supplies and it is practical to issue a VAT invoice for each supply; and
- a receipt/invoice is obtained for each purchase;

(a) Record of Sales

- (i) A VAT invoice should be issued in accordance with Section 20 of the VAT Act.
- (ii) At end of each taxable period (month or quarter), the sales for that period (month or quarter) is computed (format is given in Annex 5) by stating:

“Date of Issue of Invoice”

“VAT Invoice Number”

“Description of Goods or Services Supplied”

“Category of Supply”

“Total Amount of sales inclusive of VAT”

“VAT Amount” and

“Total Amount of Sales exclusive of VAT”

- (iii) The total for each column is inserted under the appropriate heading in the Quarterly/Yearly summary at Annex 2.

(b) Record of Purchases

A record of purchases may be maintained as described in paragraph 5.1(b).

(c) Preparing the VAT Return

The VAT return may be prepared as described in paragraph 5.1(c).

(d) Record of Stock

A record of stock may be maintained as described in paragraph 5.1(d).

(e) Record for Wages and Salaries

A record for wages and salaries may be maintained as described in paragraph 5.1(e).

(f) Basis of preparing the Income Tax Return

The same process will apply as described in paragraph 5.1(f).

5.3 Persons in Business – CATEGORY C

Retail businesses providing goods and/or services where –

- the sales consist exclusively of taxable supplies;
- all sales are cash sales;
- the supplies are a combination of –
- low value supplies for which it **is not practical** to issue a VAT invoice for each supply

and

relatively higher-value supplies for which it **is practical** to issue a VAT invoice for each supply; and

- a receipt/invoice is obtained for each purchase.

(a) Record of Sales

- (i) For low value supplies for which it is not practical to issue VAT invoices for each supply, the person in business will keep a record of daily sales as per paragraph 5.1(a)(i). The format is given at Annex 1.

Note:

A VAT-registered person should, at the end of each business day, issue a VAT invoice recording the total value of sales made during that day.

- (ii) And for relatively higher value supplies for which it is practical to issue a VAT invoice for each supply, the VAT registered person will issue a VAT invoice in accordance with Section 20 of the VAT Act (refer to paragraph 5.2(a)(ii)).
- (iii) At end of each taxable period (month or quarter), the sales for that period (month or quarter) is computed as follows:
 - Sales for which no VAT invoice has been issued (refer to paragraph 5.1(a) (iii) and (iv) for relevant calculation)
 - Sales for which VAT invoices have been issued is aggregated (refer to paragraph 5.2(a)(ii)).
- (iv) The total sales for which no VAT invoices are issued together with the total sales for which VAT invoices have been issued are combined together (format given in Annex 6)
- (v) The total for each column is inserted under the appropriate heading in the Quarterly/Yearly summary at Annex 7.

(b) Record of Purchases

A record of purchases may be maintained as described in paragraph 5.1(b).

(c) Preparing the VAT Return

The VAT return may be prepared as described in paragraph 5.1(c).

(d) Record of Stock

A record of stock may be maintained as described in paragraph 5.1(d).

(e) Record for Wages and Salaries

A record for wages and salaries may be maintained as described in paragraph 5.1(e).

(f) Basis of preparation of Income Tax Return

The same process will apply as described in paragraph 5.1(f).

5.4 Persons in Business – CATEGORY D

Retail businesses providing goods and/or services where –

- the sales consist of zero-rated, standard-rated and exempt supplies;
- the supplies are a combination of –
- low value supplies for which it **is not practical** to issue a VAT invoice for each supply

and

relatively higher-value supplies for which it **is practical** to issue a VAT invoice for each supply; and

- a receipt/invoice is obtained for each purchase.

(a) Record of Sales

- (i) For low value supplies for which it is not practical to issue individual VAT invoices for each supply, the person in business should keep a record of daily sales (format is given at Annex 8) stating –

“Date”

“Total Amount of sales relating to Exempt Supplies”

“Total Amount of sales relating to Zero-Rated Supplies”

“Total Amount of sales relating to Standard Rated Supplies inclusive of VAT”

Note:

A VAT-registered person should, at the end of each business day, issue a VAT invoice recording the total value of sales made during that day.

- (ii) For relatively higher value supplies for which it is practical to issue a VAT invoice for each supply, the VAT registered person will issue a VAT invoice in accordance with Section 20 of the VAT Act as per paragraph 5.2(a)(ii). A listing of all these supplies for which a VAT Invoice has been issued should be kept (format as per Annex 9).
- (iii) At end of each month, the total daily sales for sales at paragraph 5.4(a)(i) for that month is computed (format is given in Annex 10) by stating:

“Month”

“Total Amount of sales relating to Exempt Supplies”

“Total Amount of sales relating to Zero-Rated Supplies”

And for Standard Rated Supplies:

“Total Amount of sales relating to Standard Rated Supplies inclusive of VAT”

“VAT Amount” and

“Total Amount of Standard Rated Supplies exclusive of VAT”

- (iv) The VAT amount is computed as per paragraph 5.2(a)(iii) and (iv).
- (v) At end of each taxable period (month or quarter), the sales for paragraph 5.4(a)(ii) for that period (month or quarter) is computed as per paragraph 5.2(a)(ii).
- (vi) The total sales for which no invoices are issued together with the total sales for which VAT invoices have been issued are **combined together** (format given in Annex 11)
- (vii) The total for each column is inserted under the appropriate heading in the Quarterly/Yearly summary at Annex 12.

(b) Record of Purchases

A record of purchases may be maintained as described in paragraph 5.1(b).

(c) Preparing the VAT Return

The VAT return may be prepared as described in paragraph 5.1(c).

In addition, where the VAT registered person is also engaged in zero-rated supplies and exempt,

- For Output Tax (sales) – Zero-rated supplies (Exports), Zero-rated supplies other than exports and Exempt supplied in the VAT return should be completed based on paragraph 5.4(a)(vii).

- For Input Tax (purchases) – Capital goods imported, zero-rated imports, capital goods purchased locally, zero-rated goods and services purchased locally and exempt input (both imported and goods/services purchased locally) in the VAT return should be completed based on paragraph 5.4(b).

Input Tax Deductible when making both exempt and taxable supplies:

Where goods or services are used to make a taxable supply, the credit in respect of those goods or services shall be allowed in full.

Where goods or services are used to make both taxable supplies and exempt supplies, the credit in respect of those goods or services is to be allowed in the proportion of the value of taxable supplies to total turnover on the basis of -

- (a) in the case of a new business, the estimated figures for the current accounting year; or
- (b) in any other case, the actual figures for the previous accounting year

For example, a VAT registered rents a building to make both taxable and exempt supplies. Where VAT has been paid in respect of the rent, the VAT registered person will claim input tax deductible only on the proportion of taxable supplies to total supplies on the VAT amount.

(d) Record of Stock

A record of stock may be maintained as described in paragraph 5.1(d).

(e) Record for Wages and Salaries

A record for wages and salaries may be maintained as described in paragraph 5.1(e).

(f) Basis for Income Tax Return

The same process will apply as described in paragraph 5.1(f).

6. CONCLUDING REMARKS

This Guide on Simplified Record Keeping is intended to assist persons in business with an annual turnover not exceeding Rs 6 million in adopting a structured yet practical approach to maintaining their records. These persons are strongly advised to ensure that their records are complete and accurate.

MRA reiterates its commitment to supporting taxpayers in meeting their compliance obligations while promoting a culture of transparency, accountability, and voluntary compliance within the business community.

Daily Sales Listing
[Applicable to Category A, C and D]

Date	Total Amount of daily sales inclusive of VAT (Rs)
01/07/2025	12,500
02/07/2025	7,500
03/07/2025	9,200
04/07/2025	6,000
05/07/2025	8,800
06/07/2025	10,000
07/07/2025	9,600
08/07/2025	11,200
09/07/2025	7,900
10/07/2025	8,500
11/07/2025	9,300
12/07/2025	10,700
13/07/2025	8,600
14/07/2025	9,800
15/07/2025	12,000
16/07/2025	8,200
17/07/2025	7,600
18/07/2025	9,400
19/07/2025	10,200
20/07/2025	6,900
21/07/2025	8,400
22/07/2025	9,700
23/07/2025	26,900
24/07/2025	25,500
25/07/2025	11,300
26/07/2025	8,100
27/07/2025	9,000
28/07/2025	10,800
29/07/2025	7,400
30/07/2025	17,100
31/07/2025	26,900
Total for July 2025	345,000

The above sales listing is to be kept for each month

Monthly/Quarterly/Yearly Sales Listing
[Applicable to Category A, and B]

Quarter Ended September 2025			
Month	Total Amount of Sales Inclusive of VAT	VAT Amount	Total Amount of Sales Exclusive of VAT
Jul-25	345,000	45,000	300,000
Aug-25	230,000	30,000	200,000
Sep-25	920,000	120,000	800,000
Quarter Ended September 2025 (A)	1,495,000	195,000	1,300,000

Quarter Ended December 2025			
Oct-25	603,389	78,703	524,686
Nov-25	394,794	51,495	343,299
Dec-25	688,994	89,869	599,125
Quarter Ended December 2025 (B)	1,687,177	220,067	1,467,110

Quarter Ended March 2026			
Jan-26	997,829	130,152	867,677
Feb-26	271,117	35,363	235,754
Mar-26	300,239	39,162	261,077
Quarter Ended March 2025 (C)	1,569,185	204,677	1,364,508

Quarter Ended June 2026			
Apr-26	859,091	112,055	747,036
May-26	326,399	42,574	283,825
Jun-26	653,861	85,286	568,575
Quarter Ended June 2025 (D)	1,839,351	239,915	1,599,436

Yearly Total Supplies/Turnover	6,590,712	859,658	5,731,054
A+B+C+D			
	Turnover Inclusive of VAT	VAT Amount	Turnover Exclusive of VAT

ANNEX 3

Monthly/Quarterly/Yearly Purchases Listing
[Applicable to Category A, B, C and D]

Quarter Ended September 2025								
Date	Supplier / Invoice No.	Description of Purchase	Category (Capital / Other / Imports)	Exempt Purchases	Zero-Rated Purchases	Amount Inclusive of VAT (Rs)	VAT Amount (Rs)	Amount Exclusive of VAT (Rs)
10-Jul-25	INV002	Branded handbags (imported)	Other imports	-	-	115,000	15,000	100,000
15-Sep-25	INV003	Locally purchased clothes	Other goods purchased locally	-	-	69,000	9,000	60,000
			Total			184,000	24,000	160,000

Quarter Ended December 2025								
10-Jan-26	INV006	Branded handbags (imported)	Other imports	-	-	359,375	46,875	312,500
15-Mar-26	INV007	Locally purchased clothes	Other goods purchased locally	-	-	215,625	28,125	187,500
			Total			575,000	75,000	500,000

Quarter Ended March 2026								
10-Oct-25	INV004	Branded handbags (imported)	Other imports	-	-	230,000	30,000	200,000
15-Dec-25	INV005	Locally purchased clothes	Other goods purchased locally	-	-	138,000	18,000	120,000
			Total			368,000	48,000	320,000

Quarter Ended June 2026								
10-Apr-26	INV008	Branded handbags (imported)	Other imports	-	-	718,750	93,750	625,000
15-Jun-26	INV009	Locally purchased clothes	Other goods purchased locally	-	-	431,250	56,250	375,000
			Total			1,150,000	150,000	1,000,000

Yearly Purchases Total						2,277,000	297,000	1,980,000
						Purchases Inclusive of VAT	VAT Amount	Purchases Exclusive of VAT

VAT Return
[Applicable to Category A, B, C and D]

OUTPUT TAX FOR QUARTER ENDED SEPTEMBER 2025

OUTPUT						COLUMN A VALUE (Rs. only)	COLUMN B VAT (Rs. only)
1	Taxable supplies						
1.1	Zero-rated supplies (Exports)	...	...	...	1.1		
1.2	Zero-rated supplies other than exports	...	...	...	1.2		
1.3	Taxable supplies made to exempt bodies or persons				1.3		
1.4	Other taxable supplies	...	...	...	1.4	1,300,000	195,000
2	Deferred VAT on importation				2		
3	Exempt supplies				3		
4	Penalty on excess amount overclaimed				4		
5	Total				5		

INPUT TAX FOR QUARTER ENDED SEPTEMBER 2025

INPUT Imports and Purchases							
6	Taxable input on which input tax is allowed as a credit						
6.1	Capital goods imported	...	...	...	6.1		
6.2	Zero-rated imports	...	...	...	6.2		
6.3	Other imports	...	...	...	6.3	100,000	15,000
6.4	Capital goods purchased locally	...	...	...	6.4		
6.5	Zero-rated goods and services purchased locally	...	...	...	6.5		
6.6	Other goods and services purchased locally	...	...	...	6.6	60,000	9,000
7	Taxable input on which no input tax is allowed as a credit				7		
8	Exempt input						
8.1	Imported goods	...	...	...	8.1		
8.2	Goods and services purchased locally	...	...	...	8.2		
9	Total				9	160,000	24,000
10	Input tax deductible				10		24,000

VAT ACCOUNT FOR QUARTER ENDED SEPTEMBER 2025

VAT ACCOUNT							
11	VAT due and payable / (Excess VAT) (5B minus 10B)				11	171,000	
12	Excess amount of VAT brought forward				12		
13	VAT adjustment: Increase / (Decrease) (Please attach statement)				13		
14	VAT due and payable / (Excess VAT)				14	171,000	
15	Claim for repayment of VAT – Proportion claimable .00 %						
15.1	On capital goods	...	...	...	15.1		
15.2	In respect of other goods and services	...	...	...	15.2		
15.3	Total repayment claimed				15.3		
16	(Excess VAT carried forward)				16		
17	Penalty for submission after due date				17		
18	Penalty and interest for payment of VAT after due date				18		
19	Total VAT / Penalties / Interests due and payable				19	171,000	

Listing for VAT Invoices Issued
[Applicable to Category B, C and D]

Date of Issue of Invoice	VAT Invoice Number	Category of Supply	Description of Goods or Services Supplied	Total Sales Inclusive of VAT (Rs)	VAT Amount (Rs)	Total Sales Exclusive of VAT (Rs)
05-Jul-2025	INV001	Standard Rated Supply	Electrical wiring installation – new office	287,500	37,500	250,000
12-Jul-2025	INV002	Standard Rated Supply	Sale of electrical cables	115,000	15,000	100,000
18-Jul-2025	INV003	Standard Rated Supply	Repair of domestic wiring	57,500	7,500	50,000
Total – July 2025				460,000	60,000	400,000

ANNEX 6

Combined Listing of sales for which VAT invoices have been issued and sales for which it is not practical to issue individual VAT invoices
[Applicable to Category C]

Date of Issue of Invoice	VAT Invoice Number	Category of Supply	Description of Goods or Services Supplied	Total Sales Inclusive of VAT (Rs)	VAT Amount (Rs)	Total Sales Exclusive of VAT (Rs)
05-Jul-2025	INV001	Standard Rated Supply	Electrical Appliance - Fan	287,500	37,500	250,000
12-Jul-2025	INV002	Standard Rated Supply	Electrical Appliance – Washing Machine	115,000	15,000	100,000
18-Jul-2025	INV003	Standard Rated Supply	Electrical Appliance – Decorative Lamp	57,500	7,500	50,000
Sub-Total – July (Invoiced)				460,000	60,000	400,000
Jul 2025 (daily cash sales total – where invoices have not been issued)	–		Wall plugs, screws etc	345,000	45,000	300,000
Total – July 2025				805,000	105,000	700,000

Monthly/ Quarterly/Yearly Sales Listing
[Applicable to Category C]

Quarter Ended September 2025				
Month / Period	Invoice Numbers	Total Inclusive (Rs)	VAT (Rs)	Total Exclusive (Rs)
July 2025	INV001 – INV003	460,000	60,000	400,000
	Cash Sales of small items	345,000	45,000	300,000
August 2025	INV004 – INV006	230,000	30,000	200,000
	Cash Sales of small items	115,000	15,000	100,000
September 2025	INV007 – INV009	230,000	30,000	200,000
	Cash Sales of small items	115,000	15,000	100,000
Quarter Ended Sep 2025	Total	1,840,000	240,000	1,300,000

Quarter Ended December 2025				
October 2025	INV010 – INV012	460,000	60,000	400,000
	Cash Sales of small items	345,000	45,000	300,000
November 2025	INV013 – INV015	345,000	45,000	300,000
	Cash Sales of small items	230,000	30,000	200,000
December 2025	INV016 – INV018	460,000	60,000	400,000
	Cash Sales of small items	345,000	45,000	300,000
Quarter Ended Dec 2025	Total	2,185,000	285,000	1,900,000

Quarter Ended March 2026				
January 2026	INV019 – INV021	402,500	52,500	350,000
	Cash Sales of small items	345,000	45,000	300,000
February 2026	INV022 – INV023	460,000	60,000	400,000
	Cash Sales of small items	345,000	45,000	300,000
March 2026	INV024 – INV025	287,500	37,500	250,000
	Cash Sales of small items	345,000	45,000	300,000
Quarter Ended Mar 2026	Total	2,185,000	285,000	1,900,000

Quarter Ended June 2026				
April 2026	INV026 – INV028	161,000	21,000	140,000
	Cash Sales of small items	115,000	15,000	100,000
May 2026	INV029 – INV030	184,000	24,000	160,000
	Cash Sales of small items	115,000	15,000	100,000
June 2026	INV031 – INV032	207,000	27,000	180,000
	Cash Sales of small items	69,000	9,000	60,000
Quarter Ended Jun 2026	Total	725,712	94,658	631,054

Total Year (Jul 2025 – Jun 2026)	6,590,712	859,658	5,731,054
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ANNEX 8

**Daily Sales Records for VAT registered persons having Exempt, Zero-Rated and
Standard Rated Supplies**
[Applicable to Category D]

Date	Total Amount of Sales – Exempt Supplies (Rs)	Total Amount of Sales – Zero- Rated Supplies (Rs)	Total Amount of Sales – Standard-Rated Supplies (Inclusive of VAT) (Rs)	Daily Total (Rs)
01-Jul-2025	2,000	5,000	5,500	12,500
02-Jul-2025	1,500	3,000	3,000	7,500
03-Jul-2025	2,200	4,000	3,000	9,200
04-Jul-2025	1,000	2,500	2,500	6,000
05-Jul-2025	2,000	3,500	3,300	8,800
06-Jul-2025	2,200	4,000	3,800	10,000
07-Jul-2025	1,800	4,000	3,800	9,600
08-Jul-2025	2,500	5,000	3,700	11,200
09-Jul-2025	1,800	3,000	3,100	7,900
10-Jul-2025	1,700	3,500	3,300	8,500
11-Jul-2025	2,000	4,000	3,300	9,300
12-Jul-2025	2,200	5,000	3,500	10,700
13-Jul-2025	1,800	4,000	2,800	8,600
14-Jul-2025	2,000	4,500	3,300	9,800
15-Jul-2025	2,500	5,500	4,000	12,000
16-Jul-2025	1,800	3,500	2,900	8,200
17-Jul-2025	1,600	3,000	3,000	7,600
18-Jul-2025	2,000	4,000	3,400	9,400
19-Jul-2025	2,200	4,500	3,500	10,200
20-Jul-2025	1,200	2,500	3,200	6,900
21-Jul-2025	1,800	3,000	3,600	8,400
22-Jul-2025	2,300	4,000	3,400	9,700
23-Jul-2025	6,000	10,000	10,900	26,900
24-Jul-2025	5,500	9,500	10,500	25,500
25-Jul-2025	2,200	4,000	5,100	11,300
26-Jul-2025	1,600	3,000	3,500	8,100
27-Jul-2025	1,800	3,000	4,200	9,000
28-Jul-2025	2,200	4,000	4,600	10,800
29-Jul-2025	1,400	2,500	3,500	7,400
30-Jul-2025	3,500	6,500	7,100	17,100
31-Jul-2025	6,000	10,000	10,900	26,900
Total – July 2025	73,500	142,500	129,000	345,000

The above sales listing is to be kept for each month

Sales Listing for which it is practical to issue VAT Invoices
[Applicable to Category D]

Date of Issue of Invoice	VAT Invoice Number	Description of Goods or Services Supplied	Category of Supply	Total Sales Inclusive of VAT (Rs)	VAT Amount (Rs)	Total Sales Exclusive of VAT (Rs)
04-Jul-2025	INV001	Wheat flour (unprocessed)	Exempt	15,000	—	15,000
04-Jul-2025	INV001	Rice (local)	Zero-rated	18,000	—	18,000
04-Jul-2025	INV001	Bread	Zero-rated	9,000	—	9,000
12-Jul-2025	INV002	Soft drinks	Standard-rated	23,000	3,000	20,000
15-Jul-2025	INV003	Packaged snacks	Standard-rated	11,500	1,500	10,000
22-Jul-2025	INV004	Edible oil	Zero-rated	13,500	—	13,500
28-Jul-2025	INV005	Cereal flours	Exempt	10,000	—	10,000
Total – July 2025				100,000	4,500	95,500

Breakdown of Standard Rated Supplies
[Applicable to Category D]

Month	Total Amount of Sales – Exempt Supplies (Rs)	Total Amount of Sales – Zero-Rated Supplies (Rs)	Total Amount of Standard-Rated Supplies (Inclusive of VAT) (Rs)	VAT Amount (Rs)	Total Amount of Standard-Rated Supplies (Exclusive of VAT) (Rs)	Grand Total (Rs)
Jul-2025	73,500	142,500	129,000	16,826	112,174	345,000

Combined Listing of sales for which VAT invoices have been issued and sales for which it is not practical to issue individual VAT invoices
VAT registered persons making all three types of supplies
[Applicable to Category D]

Month	Total Amount of Sales – Exempt Supplies (Rs)	Total Amount of Sales – Zero-Rated Supplies (Rs)	Total Amount of Standard-Rated Supplies (Inclusive of VAT) (Rs)	VAT Amount (Rs)	Total Amount of Standard-Rated Supplies (Exclusive of VAT) (Rs)	Grand Total (Rs)
Jul-2025 – Total for Invoices Issued	73,500	142,500	129,000	16,826	112,174	345,000
Jul-2025 -Total where invoices have not been issued)	25,000	40,500	34,500	4,500	30,000	100,000
Total	98,500	183,000	163,500	21,326	142,174	445,000

Monthly Sales Listing
[Applicable to Category D]

Month / Category	Exempt Supplies (Rs)	Zero-Rated Supplies (Rs)	Standard-Rated Supplies (Inclusive of VAT) (Rs)	VAT Amount (Rs)	Standard-Rated Supplies (Exclusive of VAT) (Rs)	Grand Total (Rs)
Jul-2025 – Invoices Issued	73,500	142,500	129,000	16,826	112,174	345,000
Jul-2025 – where invoices have not been issued)	25,000	40,500	34,500	4,500	30,000	100,000
Jul-2025 Total	98,500	183,000	163,500	21,326	142,174	445,000
Aug-2025 – Invoices Issued	65,000	120,000	115,000	15,000	100,000	300,000
Aug-2025 – where invoices have not been issued)	20,000	35,000	28,750	3,750	25,000	83,750
Aug-2025 Total	85,000	155,000	143,750	18,750	125,000	383,750
Sep-2025 – Invoices Issued	72,000	130,000	120,000	15,652	104,348	322,000
Sep-2025 – where invoices have not been issued)	20,000	32,000	28,750	3,750	25,000	80,750
Sep-2025 Total	92,000	162,000	148,750	19,402	129,348	402,750
Sep-2025	275,500	500,000	456,000	59,478	396,522	1,231,500

Quarter Ended	Exempt Supplies (Rs)	Zero-Rated Supplies (Rs)	Standard-Rated (Inclusive of VAT) (Rs)	VAT Amount (Rs)	Standard-Rated (Exclusive of VAT) (Rs)	Grand Total (Rs)	Total Supplies Exclusive of VAT (Rs)
Sep-2025	275,500	500,000	456,000	59,478	396,522	1,231,500	1,300,000