INVOICING AND RECORDS KEEPING

1. The attention of every person in business is drawn to **Section 19 of the VAT Act**, which stipulates the following:

    a. Every person has to keep a full and true written record, whether electronically or otherwise, in the English or French language of every transaction made in the course of the business.

    b. A person who imports or exports goods has to keep a copy of his/her Customs declarations, either electronic through the Trade Net or otherwise.

    c. Every person who receives goods or to whom services are supplied is required to keep the receipts, invoices or VAT invoices in respect of those goods or services.

2. A VAT registered person who makes a taxable supply is required to issue, in accordance with **Section 20 of the VAT Act**, a VAT invoice which has to specify the following:

    a. The words "VAT INVOICE" in a prominent place;

    b. The name, business address, VAT Registration Number and Business Registration Number (BRN) of the supplier;

    c. Its serial number and date of issue;

    d. The quantity and description of the goods or the description of the services;

    e. The value of the supply, indicating whether the value is subject to VAT or not;

    f. Where the value of the supply is subject to VAT:

        i. The value of the supply;

        ii. The amount of VAT chargeable and the rate applied.

    g. Where the purchaser is a VAT registered person, the name, business address, Business Registration Number (BRN) and the VAT Registration Number of the purchaser.

3. A person in business who issues an invoice or receipt to another person registered under the Business Registration Act is required to indicate on the invoice or receipt the Business Registration Number (BRN) of the purchaser.

4. The records mentioned in the above paragraphs have to be kept for a period of at least 5 years.

5. The public is invited to claim a receipt for their purchases. They are also kindly invited to inform the MRA of instances of non-issuance of receipts by the supplier.

MAURITIUS REVENUE AUTHORITY   **29 November 2018**