

NOTES – How to fill the Electronic VAT Form

Every person who, in the course or furtherance of his business makes taxable supplies whereby the turnover of his taxable supplies exceeds the prescribed limit of Rs 3 Million, he becomes a taxable person. As a taxable person, he is required to be registered for VAT.

- **Taxpayer details**

Details such as TAN, BRN, and Name of the person who is the holder of the Business Registration Card shall be displayed according to information already available.

Please note that either an email address or mobile number is mandatory.

- **Places of business**

Correspondence address

The correspondence address will be prefilled according to information already available. Please note that, in case you have changed your correspondence address, you may amend same accordingly.

Principal place of business

You are required to add the address of your principal place of business as per mentioned on your Business Registration Card.

Other places of business

In case you have more than one place of business, please provide the addresses of additional places of business by adding the required number of rows.

- **Business details activities**

Select only one business activity under the dropdown list of Simplified Business Activities, if applicable.

Select Any Other Activity, if your business activity is not featured on this list. Another dropdown list will then be provided for selection.

LIST OF SIMPLIFIED BUSINESS ACTIVITY

1. Food preparations in market stalls (including dhol puri seller)
2. General retailer in stores - foodstuff predominant
3. General retailer in stores - Non foodstuff predominant
4. A restaurant, a fast food, a café, a caterer and other prepared food selling businesses
5. Victualler
6. Construction contractor
7. Electrician / Plumber contractor
8. Landscaping & gardening contractor
9. Repair of motor vehicles and motorcycles, including car mechanic
10. Haberdashers operating in a market
11. Multi-purpose halls, including wedding halls, theatres and cinema halls
12. Leisure parks, amusement centres, including aquariums
13. Fitness centres and Professional Sports
14. Horse racing bookmakers (outlets), casinos and gaming houses
15. Rental of tents
16. Artists
17. Beautician
18. Any other activity

• Annual Turnover of Taxable Supplies (MUR)

You will have to select only one of the 3 options provided for the annual turnover amount of taxable supplies; either More than 3 million up to 6 million or More than 6 million up to 10 Million or Over 10 Million.

• Declarant Details

Name of Declarant & Capacity in which acting should be entered.

Please note that, in case the declarant is an accountant, accounting firm or a tax representative, the Business Registration Number (BRN) of same should also be provided.

• Acknowledgment

On successful submission of the application, an acknowledgement ID will be displayed on your screen, followed by an email confirming same. If you have not received an acknowledgement ID, the submission is incomplete. Please take necessary actions to correctly submit your application.