

Notes - How to fill in your VAT return as Foreign Supplier

Note 1 VAT return for Foreign Supplier

Every foreign supplier supplying digital or electronic service to a person in Mauritius shall submit a VAT return and pay VAT to the Director General.

The foreign supplier shall submit a monthly VAT return if its turnover of taxable supplies exceeds MUR 10 Million. In case the turnover of taxable supplies does not exceed MUR 10 Million, he shall submit the return on a quarterly basis.

Note 2 List of taxable supplies

Every foreign supplier shall, at the time of submitting his return, also submit electronically a list of taxable supplies made to any person in Mauritius. You may use manual input or upload file option to insert the details.

A foreign supplier must treat a recipient of a digital or electronic service as being in Mauritius if any two of the following indicators are non-contradictory and support the conclusion that the recipient is in Mauritius. These indicators include:

- (a) the billing address of the person to whom the supply is made;
- (b) the location of the bank from which the payment for the service to the supplier originates;
- (c) the internet protocol or another geolocation method address of the device used by the person to whom the supply is made;
- (d) the international country code provided by the person to whom the supply is made in his contact details (mobile phone or land-based phone); or
- (e) any commercially relevant information.

Refer to guidelines below:

Manual Input

1. The 'Manual Input' option is selected.
2. To add blank row(s), enter the number of rows in the 'Number of rows to add' fields and click on 'Add Row(s)' button.
3. To delete a row, click on the row number and press the Delete button on your keyboard.
4. Entered data will be validated and saved when 'NEXT' button is clicked.

Uploading CSV file

1. Select the 'Upload File' option.
2. Click here to download: CSV format
3. Click on the 'Choose File' button to upload your file.
4. If successfully uploaded, details will be displayed in below table.
5. When uploading a file, existing data in the table will be deleted and replaced by the file's content.
6. Uploaded data will be validated and saved when 'NEXT' button is clicked.

Note 3 VAT Adjustment and excess amount of VAT carried/brought forward

Any increase or decrease in the VAT amount can be input in the 'adjustment' part.

Note 4 Deadline for E-Filing of VAT Return

Type of VAT return	Mode of filing	Mode of payment	Due date
Quarterly	Electronic	Electronic	At the end of the month following the end of the quarter
Monthly	Electronic	Electronic	At the end of the following month

Note 5 Payment of tax**a) Payment received in one currency only**

Where a foreign supplier receives payment in only one of the foreign currencies specified in section 6(5) of the Income Tax Act (USD, EUR, GBP, SGD, ZAR, CHF), it shall submit its VAT return and pay any tax in that currency.

b) Payment received in more than one currency

Where payment is received in more than one currency, a foreign supplier shall submit its VAT return under and pay any tax in a currency of his choice among the currencies specified in paragraph (a).

Note 6 Appointment of a Tax Representative

As per Section 14A(3) of the VAT Act, if the turnover of taxable supplies exceeds or is likely to exceed the amount as specified under the Sixth Schedule of the VAT Act (MUR 3 Million), the foreign supplier shall appoint a tax representative who shall have a permanent establishment in Mauritius.

The appointed tax representative shall be responsible for the submission of the VAT return and remittance of any payment and be answerable for the doing of all such other things as are required to be done under the VAT Act.

Note 7 Penalties and Interests

Where the VAT return is submitted after the due date, a penalty for late submission of Rs 2,000 per month or part of the month up to a maximum of Rs 20,000 is applicable.

In addition, where the tax due is paid after the due date, a penalty for late payment of 10% and interest of 1% per month or part of the month is applicable.