

OBLIGATIONS OF VAT-REGISTERED PERSONS UNDER THE VAT ACT

The Mauritius Revenue Authority (MRA) wishes to remind **all VAT-registered persons** of their statutory obligations under the **Value Added Tax Act**.

In accordance with **Section 9 of the VAT Act**, every VAT-registered person is required to **charge VAT at the applicable rate** on all **taxable supplies of goods and services** made in Mauritius in the course or furtherance of a taxable activity, unless the supply is zero-rated or exempt under the Act.

VAT must be charged at the time the supply is made and must be correctly accounted for in the VAT return for the relevant taxable period.

Under **Section 20 of the VAT Act**, every VAT-registered person who makes a taxable supply is required to **issue a VAT invoice** to the recipient of the supply within the prescribed time.

A valid VAT invoice must contain all particulars required by law, including but not limited to:

- the name, address and VAT registration number of the supplier;
- the date of issue of the invoice;
- a description of the goods supplied or services rendered;
- the consideration for the supply; and
- the amount of VAT charged.

Offences and Penalties

VAT-registered persons are hereby informed that **failure to charge VAT, failure to issue a proper VAT invoice each time a taxable supply is made, or any other non-compliance with the VAT Act** constitutes **offences** and may give rise to prosecution for which heavy fines and imprisonment terms are provided for under the law.

The MRA urges all VAT-registered persons to **regularise their VAT practices** and ensure full compliance with the provisions of the VAT Act. Non-compliance will attract appropriate enforcement action.

For further details, kindly visit the MRA website: www.mra.mu or phone the MRA Helpdesk on 207 6000 during working hours or alternatively send an email to registration@mra.mu.