Specifications/Format for File Used For: Statement of Virtual Assets Transactions (SVT)

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks/ Format
Account holder's NIC number/ NCID/ Other ID issued by DG	Character	14	Yes (If Nationality is Mauritian and BRN is NULL) No (If BRN is not null or Nationality is non-Mauritian and Passport no. is not NULL	The cardholder's NIC number if Mauritian citizen, Non-citizen ID (NCID) if Non-Citizen or Other ID issued by DG. The NCID is the 14-digit number issued by the Passport and Immigration Office to a Non-citizen of Mauritius. Where the cardholder is a minor who is a Mauritian Citizen holding a Mauritian passport and born abroad, "Other ID issued by DG" should be used as the person will not have a NIC number.	Only alphanumeric characters (A–Z, 0–9) are allowed.
Account holder's Business Registration Number (BRN)	Character	9	Yes (If Nationality is Mauritian and NIC/NICD/ Other ID issued by DG is NULL) No (If NIC/NICD/ Other ID issued by DG is not null or Nationality is non-Mauritian and Passport no. is not NULL)	The BRN of the cardholder	Only alphanumeric characters (A–Z, 0–9) are allowed.
Nationality	Character	2	Yes	Indicates the cardholder's nationality using ISO 3166-1 alpha-2 country codes	Characters allowed A to Z. Choose from list of values: e.g., 'MU' for Mauritius, 'FR' for France
Account holder's Passport Number	Character	9	Yes (If Nationality is not Mauritian and NIC/NICD/ Other ID issued by DG and BRN is NULL) No (If NIC/NICD/ Other ID issued by DG or BRN is not null or Nationality is Mauritian)	The Passport number of the card holder.	Only alphanumeric characters (A–Z, 0–9) are allowed.
Surname of Card Holder	Character	80	Yes	Where the cardholder is an individual, the surname of the cardholder shall be provided. Where the cardholder is a non-individual (e.g., a company, société, or succession), the legal name of the entity shall be provided.	Only alphanumeric characters (A–Z, 0–9) are allowed.

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks/ Format
Other Names of Card Holder	Character	80	No	Where the cardholder is an individual, the forename(s) of the cardholder shall be provided. Where the cardholder is a non-individual (e.g., a company, société, or succession), this field shall be left blank.	Only alphanumeric characters (A–Z, 0–9) are allowed.
Resident	Character	1	Yes	Whether the account holder is a tax resident of Mauritius	**Y** – Yes **N** – No
Joint Account	Character	1	Yes	Whether account is jointly held or not	**Y** – Yes **N** – No
Virtual Asset Category	Character	3	Yes	A classification indicating the general type of virtual asset involved in the transaction. The classification should reflect the functional nature of the asset. Where uncertainty arises, the reporting entity should apply the most relevant category based on the asset's predominant use.	Only 3-letter uppercase code (A–Z) are allowed: **CRY** – Cryptocurrency **NFT** – Non-Fungible Token **TOK** – Token **MEM** – Memecoin Refer to **Note 2** below for definitions.
Virtual Asset Name	Character	50	Yes	Full name of the virtual asset involved in the transaction (e.g. Bitcoin, Ethereum, Tether, Solana, etc).	Only alphanumeric characters (A–Z, 0–9) are allowed.
Transaction Type	Character	3	Yes	Classification of the nature of the transaction.	Code (**T01 to T11**) Refer to **Note 3** below for the list of standard codes.
Direction	Character	3	Yes	Indicates the movement of the virtual asset relative to the account holder's VASP account.	**IN** - Inbound **OUT** - Outbound
Transaction Count	Number	16	Yes	Total number of transactions of the same type, involving the same virtual asset, for the account holder during the reporting period	Only numeric characters (0–9) are allowed Value should not contain decimal places or separator. This field should be reported in conjunction with the Transaction Type, Direction, and Virtual Asset Name fields to ensure proper aggregation and classification.
Total Value (MUR)	Number	16	Yes	The aggregate monetary value of all transactions reported in the entry, expressed in Mauritian Rupees (MUR).	Only numeric characters (0–9) are allowed. The value should be calculated using the fair market exchange rate prevailing at the time of each transaction, converted to Mauritian Rupees. If the value is calculated or aggregated, it must be rounded to the nearest whole number. Decimal places are not permitted. *E.g. An amount should appear as 123456789.*

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remarks/ Format
Total Virtual Asset Volume	Number	16	Yes	The aggregate quantity of the virtual asset transacted, reported in its native unit (e.g., BTC, ETH, USDT). This field captures the total volume of the virtual asset involved in the reported transactions for the given type and direction.	Only numeric characters (0–9) are allowed; up to 6 decimal places; no commas *E.g. 0.975600; 2.5474; 120; etc*

Note 1

Where, in an income year, an individual, société or succession has carried out a single virtual asset transaction exceeding **Rs 250,000**, or aggregate transactions exceeding **Rs 2 million**, all virtual asset transactions conducted by that account holder during the year must be included in the Statement of Virtual Assets Transactions.

Where the account holder is not an individual, société or succession (e.g. a company, trust, or other legal entity), the reporting thresholds are: a single transaction exceeding **Rs 500,000**, or total transactions exceeding **Rs 4 million** in the income year.

Once an account holder meets or exceeds the applicable threshold, the **entire set** of virtual asset transactions related to that account holder for the reporting period must be included in the SVT return, regardless of individual transaction size.

Note 2

Code	Category	Definition
CRY	Cryptocurrency	Fungible digital assets primarily used for payment, investment, or trading purposes. This includes both traditional cryptocurrencies (e.g., Bitcoin, Ethereum) and stablecoins (e.g., USDT, USDC) that are pegged to fiat currencies or other assets.
NFT	Non-Fungible Token	Unique digital assets representing ownership of a specific item, such as artwork, collectibles, or in-game assets, typically non-interchangeable.
TOK	Token	Fungible tokens other than cryptocurrencies or NFTs, including utility tokens, governance tokens, or security tokens that grant access, rights, or represent real-world assets.
MEM	Memecoin	A subclass of cryptocurrency generally characterised by speculative interest, meme-based branding, or social media-driven popularity (e.g., Dogecoin, Shiba Inu).

Note 3

Code	Transaction Type	Description
T01	Buy Crypto	Purchase of virtual assets using fiat currency.
T02	Sell Crypto	Sale of virtual assets for fiat currency.
T03	Exchange Crypto	Swapping one virtual asset for another.
T04	Staking Rewards	Earnings received from staking virtual assets.
T05	Mining Rewards	Earnings received from mining activities.
T06	Airdrop	Free virtual assets received through marketing promotions or distributions.
T07	Crypto Loan Issued	Lending of virtual assets to third parties.
T08	Crypto Loan Repaid	Repayment of previously borrowed virtual assets.
T09	Transfer to VASP for client	Sending virtual assets to another Virtual Asset Service Provider.
T10	Transfer from VASP for client	Receiving virtual assets from another Virtual Asset Service Provider.
T11	Retail Payment	Use of virtual assets to pay for goods or services in a transaction exceeding USD 50,000
T12	Transfer to Wallet	Transfer of virtual assets from a VASP account to an external self-custody wallet or cold wallet controlled by the account holder.
T13	Transfer from Wallet	Transfer of virtual assets from a self-custody or external wallet to a VASP account.