SPECIFICATIONS/FORMAT FOR FILE USED FOR: LIST OF TAXABLE SUPPLIES MADE TO ANY PERSON IN MAURITIUS

Serial Number	Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
1	Source	Character	3	Yes	It will contain the value MRA	
2	Statement Type	Character	4	Yes	It will contain the value VT3F	
3	Template Version	Character	5	Yes	It will contain the value V1.0	
VAT Payer Details						
4	VAT Payer Tax Account Number (TAN)	Number	8	Yes	This is the Tax Account Number of the VAT Payer.	Numbers allowed 0 to 9. Must be a valid TAN
5	VAT Payer Full Name	Character	50	Yes	This is the full name of the VAT Payer.	It consists of valid letters, numbers and special characters. Characters allowed A to Z, a to z and 0 to 9 and special characters.
6	VAT Period	Number	7	Yes	Period ending the month/ quarter it relates	Format is YYMM for monthly return E.g.: For the month of November 2018, it must be '1811' Format is YYQQ for quarterly return. E.g.: for quarter ending 31 March 2026, it must be '26Q1'. For quarter ending 30 June 2026 – 26Q2 For quarter ending 30 September 2026 – 26Q3 For quarter ending 31 December 2026 – 26Q4

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Details of persons to whom taxable supplies is made					
Serial Number	**Field**	**Data type**	**Width**	**Mandatory (Yes/No)**	**Description of field**	**Remark**
7	Date of Invoice or Credit note	Character	50	Yes	This is the date invoice/credit note was issued to the Mauritian client.	Format YYYY-MM-DD Invoice/Credit note Date should be within the current period
8	Invoice or Credit Note Number	Character	40	Yes	This field will contain either Invoice or credit Note number.	Characters allowed A to Z & Numbers 0 to 9
9	Name of person to whom supply is made	Character	50	Yes	This is the full name of the Mauritian client.	It consists of valid letters, numbers and special characters. Characters allowed A to Z, a to z and 0 to 9 and special characters.
10	Email address of person to whom supply is made	Character	50	Any **two** rows from serial numbers 10 to 15 are mandatory	Email address	It must consist of a valid email address
11	Country Code & Telephone number of person to whom supply is made	Number	11	Any **two** rows from serial numbers 10 to 15 are mandatory	This is the country code and telephone number of the Mauritian client.	Numbers allowed 0 to 9. It must be of a maximum of 10 digits only; For e.g: country code concatenated with the landline. For a landline: 2304646154 (10 digits)
12	Country Code & Mobile number of person to whom supply is made	Number	12	Any **two** rows from serial numbers 10 to 15 are mandatory	This is the country code and mobile number of the Mauritian client.	Numbers allowed 0 to 9. It must be of a maximum of 11 digits only; for e.g: country code concatenated with the mobile number. For a mobile number: 23057260562 (11 digits)

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Serial Number	Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
13	Billing Address of person to whom supply is made	Character	50	Any **two** rows from serial numbers 10 to 15 are mandatory	This is the billing address of the Mauritian client.	It consists of valid letters, numbers and special characters. Characters allowed A to Z, a to z and 0 to 9 and special characters.
14	Bank Name of person to whom supply is made	Character	50	Any **two** rows from serial numbers 10 to 15 are mandatory	This is the bank name of the Mauritian client.	It consists of valid letters, numbers and special characters. Characters allowed A to Z, a to z and 0 to 9 and special characters.
15	Internet Protocol Address	Character	50	Any **two** rows from serial numbers 10 to 15 are mandatory	This is the internet protocol address of the Mauritian client.	It consists of valid letters, numbers and special characters. Characters allowed A to Z, a to z and 0 to 9 and special characters.
16	Currency in which payment was received	Character	3	Yes	This is the currency in which payments were received from the Mauritian client.	A maximum of 3 characters allowed A to Z
17	Value of Supplies or Credit note	Number	50	Yes	This field will contain either invoiced amount (Value of supplies) or Credit note.	Numbers allowed 0 to 9. Amount can be up to two decimal place. Negative values allowed for Credit note.
18	VAT Amount	Number	50	Yes	This is the VAT amount.	Amount must be equal to 15% of value of Supplies Amount, to two decimal place. Negative values allowed for VAT amount for credit note.