

**SPECIFICATIONS/FORMAT FOR FILE USED FOR: VAT ANNEX**

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Source	Character	3	Yes	It will contain the value MRA	
Statement Type	Character	4	Yes	It will contain the value VT03	
Template Version	Character	5	Yes	It will contain the value V1.0	
<b>VAT Payer Details:</b>					
VAT Payer Tax Account Number (TAN)	Number	8	Yes (If BRN is Null)	This is the Tax Account Number of the VAT Payer.	Numbers allowed 0 to 9. Must be a valid TAN
VAT Payer Business Registration Number	Character	14	Yes (If TAN is Null)	This is the Business Registration Number (BRN) of the VAT Payer.	Characters allowed A to Z & 0 to 9. Must be a valid BRN.
VAT Payer Full Name	Character	50	Yes	This is the full name of the VAT Payer.	It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 , ' ,
Tax Period	Number	7	Yes	Period ending the month it relates	Format is YYMM E.g.: For the month of November 2018, it must be '1811'
Telephone Number	Number	7	Yes (If Mobile Number is Null)	Phone Number	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	Number	8	Yes (If Telephone Number is Null)	Mobile Number	Numbers allowed 0 to 9. It must be of 8 characters starting only with 5.
Name of Declarant	Character	50	Yes	Name of Declarant submitting the Statement.	It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 , ' ,
E-mail Address	Character	50	Yes	Email address	It must consist of a valid email address

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
<b>Details of persons to whom taxable supplies is made:</b>					
VAT No	Number	8	Yes (If BRN is NULL)	This is the VAT Registration no. of person to whom supplies is made.	Numbers allowed 0 to 9. Must be a valid TAN. Where taxable supplies include reverse charge on supply of services received from abroad, you are required to insert your own VAT Registration Number.
Name of person	Character	105	Yes	This is the name of person to whom supplies is made.	It consists of valid letters and numbers only. Characters allowed A to Z, a to z and 0 to 9 , '
Value of Supplies or Credit note (MUR)	Number	16	Yes	This field will contain either invoiced amount (Value of supplies) or Credit note.	Numbers allowed 0 to 9. Negative values allowed for Credit note.
VAT Amount	Number	14	Yes	This is the VAT amount.	Amount must be less or equal to 15% of VAT Supplies Amount Negative values allowed for VAT amount for credit note.
Date of Invoice or Credit note	Date	8	Yes	This field will contain either Date of invoice or Credit note.	Format YYYYMMDD Invoice Date should be less or equal to the ending period
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
BRN of person to whom supplies is made	Character	9	Yes (If VAT No. is null)	This is the Business Registration number of person to whom supplies is made	Characters allowed A to Z & 0 to 9. BRN of buyer (non VAT registered person) is mandatory. Where taxable supplies include reverse charge on supply of services received from abroad, you are required to insert your own Business Registration Number.