MAURITIUS REVENUE AUTHORITY

Mauritius Revenue Authority
MS ISO 9001:2008 certified
RF 121

SPECIFICATIONS/FORMAT FOR FILE USED FOR: VAT ANNEX

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Details of persons to whom taxable supplies is made:					
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.
Name of person	Character	105	Yes	This is the name of person to whom supplies is made	Characters allowed A to Z. Hyphen and apostrophe allowed.
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.