

STEP-BY-STEP GUIDE TO E-FILING OF GOVERNMENT SUBSIDY ON GOODS

1. Introduction

Following the Promulgation of the Consumer Protection (Maximum Price of Essential Goods) Regulations 2021 (Government Notice No. 158 of 2021), the Ministry of Finance, Economic Planning and Development has entrusted the Mauritius Revenue Authority (MRA) the responsibility to effect payment of subsidy on certain essential goods to eligible traders.

Eligible traders under this measure shall be:

- a. any registered/licensed importer, manufacturer, wholesaler or distributor of the essential goods specified in GN 158 of 2021, who sells those goods directly to a retailer;
- b. any registered/licensed importer or manufacturer who also holds a Retailer License and sells the essential goods specified in GN 158 of 2021 directly to members of the general public;
- c. any licensed retailer who still has in his possession a remaining stock of essential goods as specified in GN 158 of 2021, on 12 July 2021;

To be able to benefit from this measure, eligible traders shall register through the MRA website on www.mra.mu

2. Login

Please enter Declarant Details:

Declarant National Identity Card Number : *

Declarant card Control Number: *



Declarant mobile Number: *

For security purposes, an OTP (one time password) will be sent on the number provided and you will be asked to enter that OTP on next screen.

Business Information:

Tax Account Number (TAN):

Business Registration Number(BRN): *

Prove that you are not a robot; Please enter the correct value in the third box below:

+ =

Login

To access the system, applicants need to insert the followings:

- a. National Identity Card Number (NIC)
- b. Control Number of NIC
- c. Mobile Number
- d. Tax Account Number (TAN)
- e. Business Registration Number (BRN)

Applicants shall answer the simple mathematics question, to be able to click on the Login button.

2.1. One-Time Password (OTP)

LOGIN WITH OTP

A one time password has been sent to you by SMS on the provided mobile number.
Enter this one time password below:


NID:

One Time Password(OTP): *


(Please enter the OTP sent to you by sms.)

The applicant will be directed to a new screen where the latter will need to input a one-time password (OTP) which shall be sent to the mobile number as registered on the previous screen.

3. Choosing Filing Type



Mauritius Revenue Authority

 Kindly read information below before proceeding.

Tax Account Number (TAN):

Business Registration Number (BRN):

Name:

Return Type: * (Select Return Type)

Choose Filing Type: CSV * (Select Filing Type)

For information :

- Fields marked with * are mandatory.
- For help about how to use this application, click [here](#).
- Excel template to generate CSV file. Click here to [download](#).
- CSV file template with sample data. Click here to [download](#).

Mauritius Revenue Authority © 2021

TAN, BRN and Name are prefilled based on your login details. This information cannot be altered.

Step 1: Choose the “Filing Type” for which the return is being filed.

Step 2: In the “For information” section, the guidelines and the different templates for Recycling Fee Monthly return are available for download.

Step 3: Click on “**Start Filing**” button to proceed to next page.

A. CSV FILING TYPE

1. Applicant Information

Upload Details
Preview
Summary

APPLICANT INFORMATION

Tax Account Number (TAN)	<input type="text"/>	Business Registration Number (BRN)	<input type="text"/>
Name of Company	<input type="text"/>	Email for Entity (Owner) *	<input type="text"/>
Phone No. for Entity (Owner) *	<input type="text"/>	Mobile for Entity (Owner) *	<input type="text"/>
ID for Entity in case of an Individual *	<input type="text"/>		
Category *	<input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler <input type="checkbox"/> Distributor <input type="checkbox"/> Importer <input type="checkbox"/> Manufacturer		
Retail Type *	<input type="radio"/> any registered/licensed importer, manufacturer, wholesaler or distributor of the essential goods specified in the GN 158 of 2021, who sells those goods directly to a retailer <input type="radio"/> any registered/licensed importer or manufacturer who also holds a Retailer Licence and sells the essential goods specified in the GN 158 of 2021 directly to members of the general public <input type="radio"/> any licensed retailer who still has in his possession a remaining stock of essential goods as specified in GN 158 of 2021 on 12 July 2021		
Trade Licence	<input type="text"/>		

ERN, BRN, Employer Name and Tax Period are prefilled based on your login details. This information cannot be altered.

Step 1: Enter the required Applicant information in the respective fields.

Step 2: Choose file to be uploaded By clicking on the “**Choose File**” button. You cannot proceed any further unless file is chosen.

INSTRUCTIONS

1. Upload files containing details related to Government Subsidy Registration in [File Upload](#) section.
2. After successful file(s) upload(s), go to Summary tab and click on Submit button.
3. File submission is not complete until an acknowledgment message is displayed. Same will be sent to you via email.



SUMMARY OF UPLOADED AND/OR SUBMITTED FILE(S)

STATISTICS	UPLOADED (NOT YET SUBMITTED)	UPLOADED & SUBMITTED	TOTAL
Total number of files	0	0	0
Total number of records	0	0	0



FILE UPLOAD

Choose file type to be uploaded *

CSV

File No.	File Name	Add new file
Upload file 1	<input type="text" value="Choose File"/> No file chosen	 


Step 3: The chosen file name appears as shown below. Click on **“Upload”** button.

File No.	File Name	Add new file
Upload file 1	<input type="text" value="Choose File"/> Stock_Template_3.csv	 

Step 4:

(i) Invalid file

If the file contains any error, the file is not uploaded and an error message is displayed. For more details about the erroneous data, click on **“Click for details”** button.

The **“Summary of uploaded and/or submitted file(s)”** section is not updated. The file can be deleted by clicking on the delete bin icon . Please correct the file and click on **“Add new file”** button to upload the file again.

SUMMARY OF UPLOADED AND/OR SUBMITTED FILE(S)

STATISTICS	UPLOADED (NOT YET SUBMITTED)	UPLOADED & SUBMITTED	TOTAL
Total number of files	0	0	0
Total number of records	0	0	0

FILE UPLOAD

Choose file type to be uploaded * CSV

File No.	File Name	Add new file
Upload file 1	<input type="button" value="Choose File"/> rcf1.csv	<input type="button" value="Add new file"/>

File Upload Failed


File upload failed

Line 3 : Invalid value '1801' for column 4 - Tax Period (Correct value : '1802')

Total Errors # 1

(ii) Valid file

If a valid file is uploaded, a success message is displayed. Click on the “Click for details” button for more details about the successfully uploaded file.

The Summary of uploaded and/or submitted file(s) section is updated accordingly. The file can be deleted by clicking on the delete bin icon .

SUMMARY OF UPLOADED AND/OR SUBMITTED FILE(S)

STATISTICS	UPLOADED (NOT YET SUBMITTED)	UPLOADED & SUBMITTED	TOTAL
Total number of records	1	0	1
Amount of Recycling Fee	13,632	0	13,632
Total number of files	1	0	1

FILE UPLOAD

Choose file type to be uploaded *

CSV

File No.	File Name	
Upload file 2	<input type="text" value="Choose File rcf1.csv"/>	<input type="button" value="Add new file"/> File Uploaded <input type="button" value="Click for details"/> <input type="button" value="Delete"/>


Step 5:

In case there is more than one file to upload, click on “Add new file” button and repeat **Step 2** to **Step 4**.

FILE UPLOAD

Choose file type to be uploaded * CSV

File No.	File Name	
Upload file 2	<input type="text" value="Choose File rcf1.csv"/>	<input type="button" value="Add new file"/> File Uploaded <input type="button" value="Click for details"/> <input type="button" value="Delete"/>
Upload file 3	<input type="text" value="Choose File No file chosen"/>	<input type="button" value="Upload"/> <input type="button" value="Delete"/>

Step 6: To delete a file, click on the delete bin icon . A confirmation message is displayed. Click on “OK” to delete file, else cancel the action.

Step 7: Once all files have been uploaded, proceed to the next page by clicking on the “Next” button.

5. Uploaded Files Preview


Step 1: The page for preview of uploaded files is displayed. Please note that all names of uploaded files (not yet submitted) are displayed in yellow.

PREVIEW OF UPLOADED FILES

Click file name to preview: [Stock_Template_3.csv](#)

Show **10** records Selected file: Stock_Template_3.csv

SN	Product Category	Description	Item code	BRN of Seller/Importer	Invoice No from seller	Invoice Date	Bill of Entry Number	Closing Quantity	Quantity Bought	Unit Price	Stock
1	CANNED FISH	Safi Sardines chilli oil - 125g	101029	C12345678	12345	170730	10	300	25	45	250

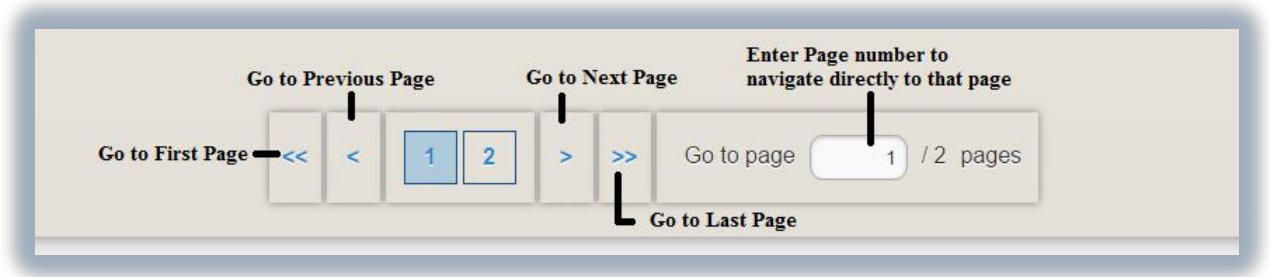
Showing 1-10 out of 1 records 

Go to page / 1 pages

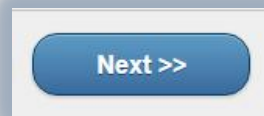
Step 2: To display a specific number of records per page, choose value (10 / 50 / 100/ 1000) from “Show records” dropdown list.



Step 3: To navigate between pages, use the pagination displayed below the table.



Step 4: Proceed to the next page by clicking on the “Next” button.



6. Summary

Step 1: The summary page is displayed. Please ensure that all the values in the “**SUMMARY OF UPLOADED AND/OR SUBMITTED FILE(S)**” section are correct.

STATISTICS	UPLOADED (NOT YET SUBMITTED)	UPLOADED & SUBMITTED	TOTAL
Total number of files	1	0	1
Total number of records	1	0	1

DECLARANT INFORMATION

Name * Email

ID of declarant

Phone No. Mobile Phone No. *

Capacity in which acting *

Example: Accountant, Manager, Director, Owner...

Declarant Address

Street * Country *

Locality Mauritius Postal Region *

Village/Town * Postal code

DECLARATION

I hereby declare that all information submitted are true and complete. *

Step 2: In the “**DECLARANT INFORMATION**” section, enter the “Capacity in which acting”.

Step 3: In the “**DECLARANT ADDRESS**” section, enter the Street, Postal Region and Village / Town.

Step 4: In the “**DECLARATION**” section, click on the checkbox to confirm that all information provided is complete, true and correct. Then click on “**Submit**” button.

Step 5: The following screen is displayed upon successful submission of the return. An email is also sent to the declarant’s email address.

Thank you for using the eservices facilities of MRA. Your online Government Subsidy Registration for the income year has been submitted to MRA on 20 Jul 2021 at 02:27:29.
Acknowledgement ID : 6801

[Back to Login](#)

[Back to Homepage](#)

Mauritius Revenue Authority © 2021

Step 6:

- Click on 'Back to Login' button to go back to login page.
- Click on 'Back to Homepage' button to go back to MRA's website.

DETAILS ON FILE UPLOAD

A. CSV File

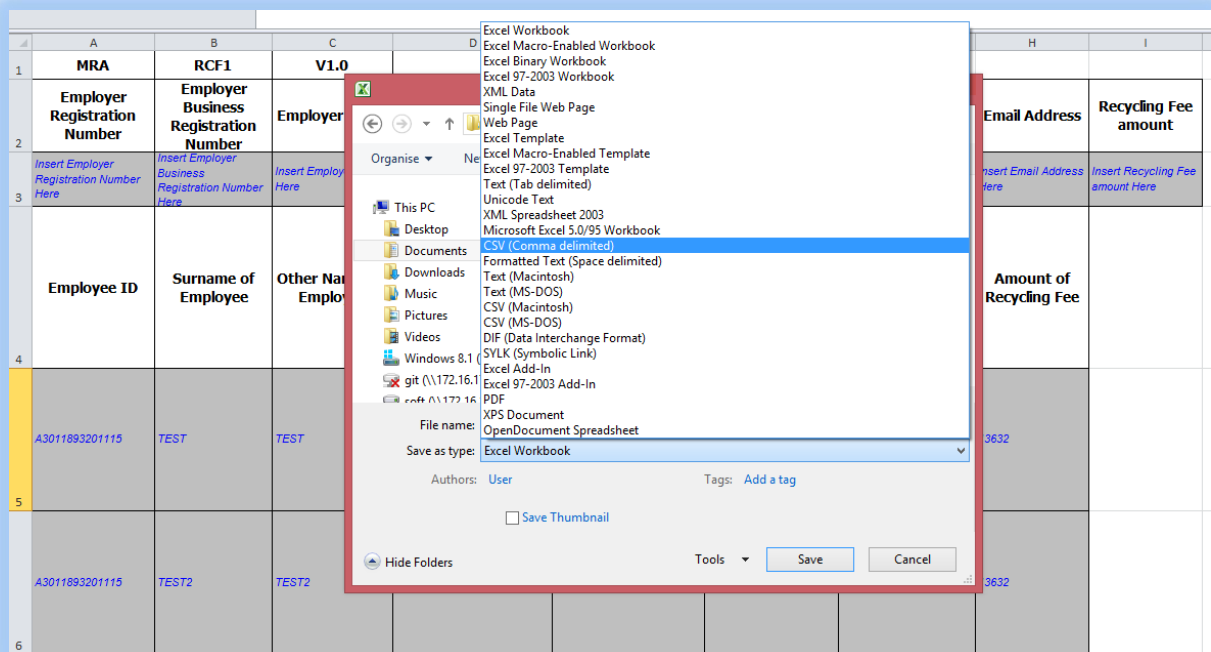
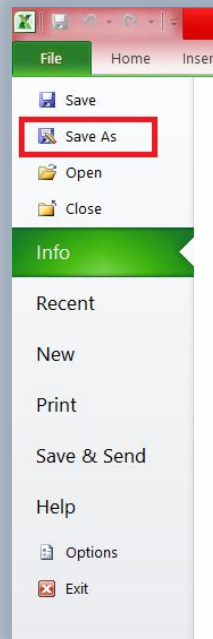
To generate your CSV file, please download the excel template available on the website.

A	B	C	D	E	F	G	H	I	J	K
Product Category	Product Description	Code	BRN of Seller	Invoice No	Invoice Date (YYMMDD)	Bill of Entry from Seller (if No In Closing Quantity	Quantity Bought	Unit Price	Stock	
CANNED FISH	Safi Sardines chilli oil - 125g	101029	C12345678	12345	170730		300	25	45	250

Add information in the next empty row.

A	B	C	D	E	F	G	H	I	J	K
Product Category	Product Description	Code	BRN of Seller	Invoice No	Invoice Date (YYMMDD)	Bill of Entry from Seller (if No In Closing Quantity	Quantity Bought	Unit Price	Stock	
CANNED FISH	Safi Sardines chilli oil - 125g	101029	C12345678	12345	170730		300	25	45	250

Then click on **File > Save As > select CSV (Comma delimited)**. Next, click on **Save**.



Find below an example of a generated CSV file to be uploaded on the website.

The CSV file must contain columns separated by the **comma [,]** character. A CSV file example with sample data can be downloaded from the website

IMPORTANT NOTES

- 1) Data should exclude all special characters, including comma (Except Invoice Number).
- 2) Invoice Number will allow all special characters except for: , "
- 3) The invoice date format should be YYYYMMDD
- 4) File size for each upload should not exceed 2Mb.
- 5) Clicking on the "Upload" button(s) will save the file(s) on MRA's server. The final submission of the statement is completed only when the "Submit" button is clicked.
- 6) The combination of Item code, Invoice Number, Invoice Date and BRN of seller must be unique.
- 7) The combination of Item code, Bill of Entry Number and BRN of seller must be unique.