

REQUEST FOR CANCELLATION OF VAT REGISTRATION

Note: Read the instructions attached carefully before completing this form

VAT Registration No:

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Name of VAT Registered Person:

1. I, Mr/Mrs/Miss....., acting in my own name/as(delete as appropriate) of the above VAT Registered Person, hereby request that the VAT registration of the above person be cancelled.

2. I hereby confirm that:
 - (a) The turnover of taxable supplies of the above VAT Registered Person for the year ended.....was Rs.....
 - (b) The annual turnover of taxable supplies for the year ending on..... is not likely to exceed three million rupees.
 - (c) The above VAT Registered Person is not engaged in any business or profession specified in the Tenth Schedule to the VAT Act.

3. I understand that in the event MRA cancels the VAT registration of the above VAT Registered Person, he will, as from the effective date of cancellation of VAT registration:
 - (a) cease to hold himself to be a VAT Registered Person;
 - (b) cease to issue VAT invoices;
 - (c) return to the MRA the certificate of VAT Registration and all its copies.

4. I understand that the above VAT Registered Person is required to continue submitting VAT returns until he has been notified of his VAT registration cancellation.

5. I hereby declare that all the information in this form are true and complete.

.....
Signature

.....
Date

Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius
Email: headoffice@mra.mu

Tel: +230 207 6000 Fax: +230 2118099
Website: <http://www.mra.mu>

NOTES FOR COMPLETION OF “REQUEST FOR CANCELLATION OF VAT REGISTRATION” FORM

1. **VAT Registration No:** Insert the VAT Registration number of the person who is applying for cancellation of VAT registration.
2. **Item 1:** Insert the name of the person making the application. Where the VAT Registered Person is not an individual, insert the name of the manager, director or any other person acting on behalf of the VAT Registered Person as well as the capacity in which he is acting (manager, director, etc..).
3. **Item 2 (a):** insert the turnover of taxable supplies for the last accounting year.
4. **Item 2 (b):** Insert the date on which the following year ends and confirm that the turnover of taxable supplies for that year is not likely to exceed three million rupees.
5. The threshold of three million rupees is not applicable where the VAT Registered Person is engaged in any business or profession specified in the Tenth Schedule to the VAT Act. These businesses and professions are those of accountants, auditors, advertising agents, advisers, architects, attorneys, solicitors, barristers having more than 2 years standing at the Bar, freight forwarding agents under the Customs Act, consultants, customs house brokers under the Customs Act, dealer in liquor and alcoholic products (wholesale) under the Excise Act, engineers, estate agents, land surveyors, marine surveyors, motor surveyors, notaries, opticians, project managers, property valuers, quantity surveyors, sworn auctioneers, general sales agents of airlines, agent in the importation of second-hand motor cars or other motor vehicles, holder of Pleasure Craft Licence issued by the Tourism Authority in respect of a pleasure craft of more than 12 metres used for commercial purpose, banking, offshore management companies, credit card services, digitally or electronically supplied services consisting of supplies of images or texts, such as photographs, screensavers, electronic books and other digitized documents, supplies of music, films, television shows, games and programmes on demand, supplies of applications, software and software maintenance, website supply or web hosting services, advertising space on a website, online magazines and distance maintenance of programmes and equipment.
6. In the event that MRA cancels the VAT registration, the person should:
 - (i) cease to hold himself to be a VAT Registered Person as from the effective date of cancellation of VAT registration,
 - (ii) cease to issue VAT Invoices as from the effective date of cancellation of VAT registration,
 - (iii) return to the MRA the certificate of VAT Registration and all its copies,
 - (iv) submit a return to MRA for the taxable period in which the cancellation of the registration occurs. No VAT will be payable on the stock in trade and no excess VAT will be refundable.
 - (v) attach a statement showing the details of any adjustment at line 11 of the VAT Return.
7. MRA may carry out a VAT audit before or after the date of cancellation of VAT registration. In the event the VAT registration ought not to have been cancelled, the person would be liable to account for VAT on the taxable supplies during the period the VAT registration is cancelled.
8. Additional information or clarification may be obtained from the MRA hotline service **207 6000** or from the help desk of the MRA Customer Service Centre, Ground Floor, Efram Court, Cnr Sir V. Naz and Mgr Gonin Streets, Port Louis.