

VAT Refund Scheme for agro-industrial, fisheries and bakery sector

1. The VAT Refund Scheme provides for the refund by the MRA of VAT paid on a scheduled list of equipment purchased by planters, horticulturists, breeders, apiculturists and fishermen during 2013. The list of equipment on which VAT paid can be refunded varies according to the business activity of the purchaser.
2. *The following persons are entitled to claim a refund under the scheme:*
 - Co-operative societies registered under the Co-operatives Act;
 - Planters/breeders registered with the Small Farmers Welfare Fund;
 - Apiculturists registered with the Entomology Division of the Ministry of Agro-Industry;
 - Fishermen registered with the Fishermen Welfare Fund.
 - Bakers
3. The Scheme applies to specified equipment imported or purchased during the year 2013. *The relevant list of equipment for each type of activity can be viewed at the 12th schedule annexed.*
4. An application for refund should be made *on a form approved by the Director-General* within 15 days from the end of the quarter during which the equipment was purchased, provided that the amount refundable in a quarter is Rs 1,000 or more. If the amount refundable in a quarter is less than Rs 1,000, the person may carry forward this amount to the next quarter.
5. MRA will effect refund under the Scheme within 15 days of the date of receipt of the application.
6. Applications should be made on the approved form and may be downloaded from the MRA website: <http://www.mra.mu>.
7. Refunds shall be effected within the statutory limit of 15 days.

TWELFTH SCHEDULE

Section 65(1A) and (1B)

PART I – Equipment applicable to a planter or an horticulturist

- Tractors up to 120 hp, trailers, ploughs, furrowers, tillers, rotovators, blades, buckets, seeders, harrows and hoes
- Manure spreaders and fertiliser distributors
- Seeds distributors, seeds trays, sowing machines and transplanters
- Harvesting and threshing machinery
- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
- Machinery for the preparation of fruits, nuts or vegetables
- Hand tools including spades, forks, rakes, sécateurs
- Agricultural and horticultural appliances for spraying liquids or powders
- Agricultural plastic crates
- Industrial type agro processing equipment
- Cooling chamber
- Forced air dryers for fruits and vegetables
- Heavy-duty high-pressure cleaning equipment (industrial type)
- Heavy-duty water pumping equipment (industrial type)
- Spare parts for agricultural machinery and equipment
- Weed mats
- Plastic mulch
- Post-harvest equipment
- Dryers for agricultural products
- Weight scales
- Refractometer
- Straw and fodder bailers
- Tyres used for tractors
- Industrial type chill room or cold room

PART II – Equipment applicable to a pig breeder

- Heavy-duty high-pressure cleaning equipment (industrial type)
- Heavy-duty water pumping equipment (industrial type)
- Industrial type chill room or cold room

PART III – Equipment applicable to a breeder other than pig breeder

- Milking machines and milk tanks
- Dairy machinery
- Incubators, chippers and brooders
- Machines for grading eggs
- Drenching guns
- Bush cutters
- Drinkers, feed trough and battery cages
- Debeaking machines, vaccinators
- Heavy-duty high-pressure cleaning equipment (industrial type)
- Heavy-duty water pumping equipment (industrial type)
- Industrial type chill room or cold room

PART IV – Equipment applicable to an apiculturist

- Smoking-out apparatus for bee-keeping
- Honey Extractor

PART V – Equipment applicable to a fisherman

- Outboard and inboard motors of less than 25 hp
- VHF telecommunications radio
- Equipment used in fishing vessels (off lagoon)
- Industrial type chill room or cold room

PART VI – Equipment & machinery applicable to a baker

- Dough mixer, dough hopper and pre-portioner, dough divider
- Moulding machine, rounding machine, conical rounder machine, shaping machine, dough cutting machine
- Depositing machine, for depositing on trays (flat and baguette) with retracting belt
- Fermentation room
- Industrial ovens used in bakery
- Flour sifter
- Bread slicer
- Water dosing machine and water cooler
- Metal detector machine
- Bakery machine of HS codes 8438.10