

COMPULSORY VAT REGISTRATION

Change in VAT Registration Threshold Holder of Pleasure Craft Licence

The Mauritius Revenue Authority (MRA) informs the public that, following changes brought by the Finance Act 2025, the following persons in business are **compulsorily** required to register for Value Added Tax (VAT) –

- (a) those having an annual turnover of taxable supplies exceeding or is likely to exceed Rs 3 million, or
- (b) those who are holder of a Pleasure Craft Licence issued by the Tourism Authority in respect of a pleasure craft of more than 12 metres long, used for commercial purposes.

The necessary facility to register is available on MRA website www.mra.mu, and any person falling in the above category is required to register for VAT. The registration will take effect as from **1 October 2025**.

After registration, the applicable certificates and leaflets will be sent to the person in business and the latter will be invited for a VAT briefing session which may be held virtually or in person.

The VAT registered person will be required to charge VAT on all supplies, other than exempt supplies, as from 1 October 2025.

Persons required to be registered may seek assistance by phoning on MRA hotline 207 6000 during working hours, or use MRA e-appointment facility available on MRA website.

Alternatively, persons requiring assistance may call at the MRA head office where dedicated customer service desks for SMEs have been put in place.

Failure to register is an offence under the VAT Act and, on conviction, the person may be liable to a fine not exceeding three times the amount of tax involved, and to imprisonment for a term not exceeding 8 years.

For further information or clarifications, kindly visit MRA website: www.mra.mu.

MAURITIUS REVENUE AUTHORITY

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