

NOTES

1. Compulsory Registration under section 15 (2) (a) (i) of the Act

Every person engaged in a business or profession as listed hereunder and whose annual turnover of taxable supplies does not exceed or is not likely to exceed the amount of 6 million rupees, is required to apply for compulsory registration under the Act.

Business or profession of

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| 1. Accountant and or auditor | 11. Estate agent |
| 2. Advertising agent | 12. Land surveyor |
| 3. Adviser including investment adviser and tax adviser | 13. Marine surveyor |
| 4. Architect | 14. Motor surveyor |
| 5. Attorney and or solicitor | 15. Notary |
| 6. Barrister having more than 2 years standing at the Bar | 16. Optician |
| 7. Clearing and forwarding agent under the Customs Act | 17. Project manager |
| 8. Consultant including legal consultant, tax consultant, management consultant and management company other than a holder of a management licence under the Financial Services Development Act 2001 | 18. Property valuer |
| 9. Customs house broker under the Customs Act | 19. Quantity surveyor |
| 10. Engineer | 20. Sworn auctioneer |
| | 21. - |
| | 22. - |
| | 23. General sales agent of airlines |
| | 24. - |
| | 25. Agent in the importation of second hand motor cars or other motor vehicles. |
| | 26. Wholesale dealer in liquor and alcoholic products (wholesale) under the Excise Act. |

2. Particulars of Applicant

- (a) For a company – attach copy of certificate of incorporation
- (b) For a société/succession - attach deed of société/succession
- attach a sheet duly signed giving full name and address of the manager of the société or the representative of the succession.
- (c) Where applicant is a professional or a sole proprietor in the case of a business, enter **surname** on the first line and the other names on the following lines.
- (d) For a professional, enter the address that should appear on your Certificate of Registration, for the purposes of display in the office.
In case of a business, give the address of the principal place of business.
Where there are more than one place of business or where in the case of profession, there is more than one office attach a sheet showing the addresses.
- (e) In case you do not have an Income Tax Account No., please call at the Mauritius Revenue Authority Office, Eham Court, Cnr Mgr. Gonin & Sir V. Naz Streets, Port Louis together with the following documents-
 - (i) for a company – copy of the certificate of incorporation
 - (ii) for a société/succession – copy of deed of société/succession
 - (iii) for a sole proprietor –National Identity Card

The form duly filled in to be forwarded to –

**The Director-General,
Mauritius Revenue Authority ,
Eham Court,
Cnr Mgr. Gonin & Sir V. Naz Streets,
Port Louis.**

A set of information leaflets is available on the website: <http://www.mra.mu>
For any further information, please contact the MRA Counter
Tel: 207 6000 Fax: 211 8099
E mail: HeadOffice@mra.mu

Failure to apply for compulsory registration is an offence under the Act. On conviction, the person is liable to a fine of 200,000 rupees or treble the amount of tax involved, whichever is the higher, and to imprisonment for a term not exceeding 8 years.