

NOTES

Compulsory Registration

(a) Compulsory Registration under Section 15 (1)

Every person who, in the course or furtherance of his business other than those under part (c) below, makes taxable supplies and whose annual turnover of taxable supplies exceeds or is likely to exceed the amount of 6 million rupees is required to apply for compulsory registration under section 15(1) of the Value Added Tax Act.

(b) Compulsory Registration under Section 15 (2) (a) (i) of the Act

Every person engaged in a business or profession listed hereunder and whose turnover does not exceed or is not likely to exceed the amount specified in paragraph (a) above, is required to apply for compulsory registration on a separate form (VAT 1A).

Business or profession of –

- | | |
|--|--|
| 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. |

(c) Compulsory Registration under Section 15 (2) (a) (ii) of the Act

Every person engaged in a business listed hereunder is required to apply irrespective of the amount of his turnover of taxable supplies for compulsory registration on a separate form (VAT 1B).

1. Banking by a company holding a Banking Licence under the Banking Act.
2. Management services by a holder of a management licence under the Financial Services Development Act 2001 in respect of services supplied other than those supplied to corporations holding a Category 1 Global Business Licence or a Category 2 Global Business Licence under that Act.
3. Services in respect of credit cards issued by companies other than banks to merchants accepting such credit cards as payment for the supply of goods or services.

Voluntary Registration under Section 16

Any person whose turnover of taxable supplies is below the amount specified in paragraph (a) above and who is not engaged in any business or profession listed in paragraphs (b) and (c) above may apply for voluntary registration . The applicant must satisfy the Director-General that –

- (i) he currently keeps and maintains a proper record of his business;
- (ii) he has kept and maintained a proper record of his business for a period of at least one year preceding the year in which the application for registration is made; and
- (iii) he has been discharging his obligations under the revenue laws.

Taxable supplies

These are supplies of goods in Mauritius or supplies of services performed or utilised in Mauritius and include zero-rated supplies but exclude exempt supplies.

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) For a sole proprietor, enter **surname** on the first line and the other names on the following lines.
- (d) For category of entity, choose from the following and enter in the box the appropriate code .

<u>Category</u>	<u>Code</u>	<u>Category</u>	<u>Code</u>
Company -		Societe	
Modernisation and expansion enterprise certificate	03	Formed by notarial deed	31
SEHDA	06	Other	32
Manufacturing excisable goods	12	Sole proprietor	33
Shops under Deferred Duty & Tax Scheme	13	Cooperative Society	34
Category 1 Global Business Licence	14	Succession	35
Banking Licence	15	Statutory corporation	36
Freeport Licence	16	Ministry/department, local authority	37
Other	29	Club and association	38
		Other	99

- (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
- (f) Where there are more than one place of business, attach a sheet giving the address of the other places of business.
- (g) Where different businesses are in operation, describe the nature of the businesses, starting with the **most important one**.
- (h) An entity operating the business of hotel, hotel management or tour operator may be liable to the solidarity levy under Part XA of the Act (available on the website: <http://mra.gov.mu>)

Turnover

If the business has been in operation for more than 12 months, give the annual turnover.

In case of a new business, give the expected turnover.

The form duly filled in to be forwarded to –

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

For any further information, please contact the MRA Counter

Tel: 207 6000