



MAURITIUS REVENUE AUTHORITY

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***Circular No. 4 of 2006***

**To: All VAT registered persons**

**VAT ON SUPPLIES MADE TO EXPORT ENTERPRISES**

Further to amendments brought to the Value Added Tax Act by the Finance Act 2006, I wish to draw your attention to the following-

**VAT at importation**

Pursuant to the repeal of section 51 of the Act, with effect 1 October 2006, the VAT regime currently available to export enterprises will no longer be applicable.

It follows that a VAT registered person currently having the status of export enterprise will be subject to VAT at importation as any other person in business.

However, a number of supplies are either being exempted from VAT or being made zero-rated by virtue of the First Schedule and the Fifth Schedule respectively.

An updated list of exempted goods and services and zero-rated supplies are enclosed with the VAT Circular No. 1.

**Repayment of VAT**

In order to minimize the delay in effecting repayment of the excess amount of VAT, a fast track system is being put in place to expedite processing of repayment claims submitted by VAT registered persons who comply with the following-

- tax returns are submitted electronically;
- there are no outstanding tax returns;
- no tax is in arrears;
- appropriate records are kept;
- full co-operation is extended to officers at time of audit; and
- access to computerised system is facilitated.

Any person wishing to have further information may contact-

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**Director-General**

**26 September 2006**