

THE VALUE ADDED TAX ACT 1998

Regulations made by the Minister under section 72 of the Value Added Tax Act 1998

(Consolidated Version up to October 2020)

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Government Notice No 87 of 1998

THE VALUE ADDED TAX ACT 1998
Regulations made by the Minister under section 72
of the Value Added Tax Act 1998

1. Short title

These regulations may be cited as the Value Added Tax Regulations 1998.

2. Interpretation

In these regulations -

“Act” means the Value Added Tax Act 1998;

3. Charge to value added tax ^{1*}

For the purposes of section 9(4)(b) of the Act, the prescribed time shall be 20 days.

4. Registration

(1) A person who applies for registration under section 15 or 16 of the Act shall produce such documents, and furnish such information in support of his application, as the Director-General may require. ^{2*}

(2) A registered person shall declare, electronically or otherwise, the VAT Registration Number allocated to him under section 17 of the Act on every bill of entry submitted by him at Customs.

(3) Where a registered person -

- (a) changes his name or trading name;
- (b) changes the address of any of his business premises;
- (c) opens any new business premises; or
- (d) changes the nature of his business,

he shall immediately notify in writing the Director-General and return to the Director-General his certificate of registration and all its copies.

(4) On receipt of a notification under paragraph (3) the Director-General may, after considering such information he may require, amend the certificate or issue a fresh certificate to the registered person.

(5) Every registered person shall display in a conspicuous place at each of his business premises –

- (a) his certificate or a photocopy of his certificate; and
- (b) a distinctive mark provided by the Director-General to indicate that the person is registered for VAT.

(6) Where a registered person operates –

- (a) at a place other than his usual place of business; or
- (b) at a trade fair,

he shall give at least 7 days' prior notice thereof to the Director-General in writing.

(7) On receipt of a notice under paragraph (6), the Director-General may require the registered person to furnish such information and to make such arrangements as may be necessary in order to ensure that VAT is properly accounted for.

4A. Cancellation of registration or voluntary registration ^{3*}

(1) Where the annual turnover of taxable supplies of a registered person does not exceed and is not likely to exceed, the amount specified in the Sixth Schedule, he may, subject to paragraph (2) and section 15(2) and (2A) of the Act, apply to the Director-General, in such form and in such manner as may be determined by the Director-General, for cancellation of his registration.

(2) Where a registered person -

- (a) makes an application under paragraph (1), the Director-General, on being satisfied that, having regard to all circumstances of the case, it is expedient to do so, may cancel the registration of the registered person with effect from such date as the Director-General may determine and give notice thereof to the person;
- (b) does not make an application under paragraph (1), he shall be deemed to be registered under section 16 of the Act.

(3) Where the registration of a registered person is cancelled under paragraph (2)(a), the provisions of section 18(2) of the Act shall apply to the person.

(4) Where the annual turnover of taxable supplies of a registered person under section 16 of the Act exceeds the amount specified in the Sixth Schedule, he shall be deemed to be registered under section 15 or the Act.

5. Receipt^{4*}

A person, other than a registered person, who issues a receipt under section 19 of the Act shall specify in the receipt-

- (a) his name, business address, and his business registration number;
- (b) its serial number and date of issue;
- (c) the quantity and description of the goods or the description of the services; and
- (d) the value of the supply.

6. Record

(1) A person who imports goods or to whom a supply of goods or services is made shall keep a record, on computer or otherwise, in respect of those goods or services showing -

- (a) the bill of entry number and date;
- (b) the date on which the goods or services are supplied;
- (c) the date and reference number of the receipt or invoice or VAT invoice;
- (d) description of the goods or services;
- (e) in the case of goods imported, the value for VAT purposes and the amount of VAT;
- (f) in the case of goods or services supplied to him, the value of the supply and the amount of VAT where it is evidenced by a VAT invoice; and
- (g) particulars of debit notes received.

(2) A person who exports goods or supplies goods or services shall keep a record, on computer or otherwise, in respect of those goods or services showing –^{5*}

- (a) the bill of entry number and date;
- (b) the date on which the goods or services are supplied;
- (c) the date and reference number of the receipt or invoice or VAT invoice;
- (d) description of the goods or services;
- (e) in the case of goods exported, the value of the goods ;
- (f) in the case of goods or services supplied by him, the value of the supply and if he is a registered person, the amount of VAT chargeable; and
- (g) particulars of credit notes issued.

7. Record of stocktaking

A registered person shall, for the purposes of the Act, keep a record, on computer or otherwise, a record of any physical stocktaking of goods made.

8. VAT invoice

Every VAT invoice, other than a computer-generated VAT invoice, shall indicate the name and address of the printer.

8A. Alternative basis of apportionment of input tax ^{6*}

(1) Where a registered person claims, having regard to the nature of his business, that the apportionment of input tax in accordance with section 21(3)(b) of the Act is not fair and reasonable, he may, for the purposes of section 21(3)(d) of the Act, make an application to the Director-General to use an alternative basis of apportionment of input tax.

(2) An application under subsection (1) shall be in such form as may be approved by the Director-General and shall include -

- (a) the reasons for which the apportionment of input tax in accordance with section 21(3)(b) of the Act is not fair and reasonable;
- (b) the description of the alternative basis of apportionment; and
- (c) such other information as may be specified in the form of application.

(3) On receipt of an application under paragraph (1), the Director-General may require such further information or document as may be necessary for the purposes of considering the alternative basis of apportionment.

(4) Where the Director-General is satisfied that, in relation to the business of the registered person, an alternative basis of apportionment would give a fair and reasonable apportionment of input tax, he may, by notice in writing, approve such alternative basis on such conditions as are specified in paragraph (5).

(5) An approval under paragraph (4) shall be subject to the following conditions -

- (a) the approved alternative basis of apportionment shall take effect as from the beginning of the accounting period of the registered person following the date of the approval;
- (b) the registered person shall maintain appropriate records so that the alternative basis of apportionment can be readily verified by the Director-General.^{7*}
- (c) where changes in the circumstances of the business no longer render the alternative basis fair and reasonable, the registered person shall, not later than one month after the occurrence of these circumstances, notify the Director-General in writing;

- (d) the registered person shall continue to apply the alternative basis of apportionment until such time as the Director-General otherwise notifies the person in writing.

9. Return and payment of tax

(1) For the purposes of section 22(1) of the Act, the prescribed time shall be 20 days.^{8*}

(2) Every registered person whose annual turnover of taxable supply exceeds the amount specified in the Second Schedule to the Act or who is required to submit electronically an annual return of income under section 116 of the Income Tax Act shall, unless otherwise authorised^{9*} –

- (a) submit his return and make any payment of the tax due electronically through such computer system as may be approved by the Director-General; and
- (b) continue to comply with subparagraph (a) until such time he ceases to be a registered person^{10*}

(3) Notwithstanding paragraph (1), where a registered person submits his VAT return and makes any payment of tax electronically in accordance with paragraph (2) the prescribed time shall be one month.^{11*}

(4) Notwithstanding paragraph (3), the prescribed time for submission of the VAT return and for any electronic payment of tax, in respect of the month of -

- (a) May, shall be 2 days, excluding Saturdays and public holidays, before the end of June; and
- (b) November, shall be 2 days, excluding Saturdays and public holidays, before the end of December.^{12*}

9A Repayment of tax^{13*}

(a)^{14*} Where a registered person submits his return in the manner specified in regulation 9(2) and is entitled to make a claim for a repayment of tax under section 24 of the Act, he shall make such claim electronically at the time he submits his return.

(b) For the purpose of section 24(4)(aa) of the Act, the repayment of the whole or part of the excess amount may be allowed where the excess amount arises as a result of allowable input tax attributable to -

- (i) taxable supplies declared in a return for a previous taxable period;
- (ii) taxable supplies made to exempt persons or bodies; or
- (iii) taxable goods that are proved to the satisfaction of the Director-General to be obsolete, defective, damaged or unfit for human consumption and are destroyed or re-exported, as the case may be,

provided that the excess amount exceeds 100,000 rupees and is unlikely to be set off against subsequent output tax during the following 12 months.

10. Proceedings for temporary closing down of business

(1) An application under oath made under section 36(2)(a) of the Act shall be in the form specified in the First Schedule.

(2) An order made under section 36(2)(c) of the Act shall be in the form specified in the Second Schedule.

(3) Upon execution of an order issued under paragraph (2), the usher shall make a return as provided in the form referred to in paragraph (2).

11. Recovery of tax by distress and sale

A warrant issued under section 44 of the Act shall be in the form specified in the Third Schedule.

12. Inscribed privilege

(1) A memorandum deposited under section 45(2) of the Act shall be in the form specified in the Fourth Schedule.

(2) A request under section 45(5) of the Act shall be in the form specified in the Fifth Schedule.

12A. Goods or services supplied to a holder of a freeport licence ^{15*}

Where a VAT registered person supplies goods or services to a person holding a freeport licence, he shall, for the purpose of item 5 of the Fifth Schedule to the Act, comply with such procedures as may be laid down by the Director-General.

13. Deferred Duty and Tax Scheme ^{16*}

No person shall operate a shop under the Deferred Duty and Tax Scheme under section 22 of the Customs Act unless he registers himself as a registered person with effect from the date he is authorised by the Director-General to operate the shop.

14. VAT free supplies to visitors or departing citizens of Mauritius ^{17*}

(1) In this regulation –

“approved person” means the approved person under regulation 90(14) of the Customs Regulations 1989;

“customs control” has the same meaning as in the Customs Act;

“proper officer” has the same meaning as in the Customs Act.

- (2) Subject to this regulation, any VAT registered person may make –
- (a) VAT paid supplies of taxable goods to a visitor, the amount of VAT paid being refundable, under customs control, to the visitor at the time of his departure from Mauritius; or
 - (b) supplies of taxable goods free of VAT to a visitor or departing citizen of Mauritius provided that the goods are delivered, under customs control to the visitor or departing citizen of Mauritius, as the case may be, at the port or airport.^{18*}
- (3) No supply of taxable goods shall be made under paragraph (2)(b) in the Island of Rodrigues to a visitor or departing citizen of Mauritius unless he leaves Rodrigues on an international flight.
- (4) No supply of spirits, wine, cigarettes and other tobacco products shall be made under paragraph (2)(a).^{19*}
- (5) Any refund under paragraph (2)(a) shall be made –
- (a) by the approved person to a visitor leaving the Island of Mauritius by air; or
 - (b) by the Director-General to a visitor leaving the Island of Mauritius by sea or leaving the Island of Rodrigues on an international flight.
- (6) Where VAT paid supplies of taxable goods are made to a visitor, the approved person or the Director-General as the case may be, shall refund to the visitor the VAT paid on the goods, after deducting there from the sum of the administrative charges specified in Parts I and II of the Seventh Schedule.^{20*}
- (7) No refund of VAT shall be made by the approved person where the amount otherwise refundable before deduction of administrative charges is less than 300^{21*} rupees in the aggregate in respect of purchases made.
- (8) Every VAT registered person and the approved person shall comply with such conditions as may be imposed by the Director-General.
- (9) Where taxable goods supplied in accordance with paragraph (2)(b) have remained unclaimed by the visitor or departing citizen of Mauritius for a period exceeding 8 days from the date of his departure, the approved person shall hand over those goods to the proper officer.
- (10) The approved person, shall forward, on a monthly basis, to the Director-General, a return of goods received and handed over to visitors or departing citizens of Mauritius and of goods remaining unclaimed which have been handed over to the proper office.

15. Refund of tax

Any person who applies for a refund of tax under section 65 of the Act shall produce such documents and furnish such information in support of his application as the Director-General may require.

16. Exempt bodies or persons

For the purposes of section 66 of the Act -

- (a) a body or person referred to in that section shall, at the time of importation, give a certificate to Customs that he is exempt from the payment of VAT on the goods he is importing; and
- (b) a registered person shall, at the time a supply is made by him to that body or person referred to in that section, obtain from that body or person a written declaration that the body or person is exempt from the payment of VAT on the supply made.

17. Admissibility of documents produced by computer

(1) Where a computer system has been approved by the Director-General under section 30 of the Act, the conditions to be satisfied for section 69 of the Act to apply shall be as follows -

- (a) the statement contained in the document was processed by the computer during a period over which the computer was being used to process and store information;
- (b) the computer was operating properly during that period or, if it was not operating properly or was out of operation during that period or part of that period, the processing or storing of the statement contained in the document or the accuracy of its contents was not thereby affected;
- (c) information shall be taken to be supplied to a computer where it is supplied thereto in any appropriate form and whether it is so supplied directly, or by means of any appropriate equipment, with or without human intervention; and
- (d) the document shall be taken to be produced by a computer whether it was produced by it directly, or by means of any appropriate equipment, with or without human intervention.

(2) In any proceedings, where a document containing a statement is produced by virtue of section 69 of the Act, a certificate –

- (a) identifying the document containing the statement and describing the manner in which it was produced;
- (b) giving such particulars of any device involved in the production of that

document as may be appropriate for the purpose of showing that the document was produced by a computer; and

- (c) dealing with any of the matters to which the conditions specified in paragraph (1) (a) and (b) relates,

and purporting to be signed by a person responsible for the operation of the relevant device or the management of the relevant activities, as the case may be, shall be evidence of any matter stated in the certificate.

17A. Rulings^{22*}

The fee payable under section 69A. of the Act for a ruling shall be –

- (a) in relation to an individual, an amount of 2,000 rupees; or
- (b) in relation to any other person, an amount of 10,000 rupees.

18. Transitional provisions relating to a duty free shop outside the port or airport^{23*}

Any person operating a duty free shop at a place other than the port or airport who –

- (a) does not make an election under section 168(2) of the Customs Act; and
- (b) intends to sell goods to a visitor on payment of duties and taxes which are refundable at the port or airport at the time of departure of the visitor,

shall, not later than 30 September 2006, register himself as a registered person under the Act.

18A. World class aquarium^{24*}

- (1) For the purpose of item 30 of the Fifth Schedule to the Act -
 - (a) the period shall be 8 years as from the start of operation of the aquarium; and
 - (b) the conditions shall be -
 - (i) the total investment project of the aquarium shall be not less than 400 million rupees;
 - (ii) the application for the project shall be made to the Managing Director of the Board of Investment, in such form and manner as he may determine and shall be accompanied by -
 - (A) a business plan or feasibility study outlining the proposed business activity;
 - (B) particulars of promoters, beneficial owners and proposed directors; and

- (C) such other information, particulars or documents as may be specified in guidelines issued by the Managing Director.
- (iii) the examination and determination of the application shall be made in collaboration with the Director-General;
- (iv) the company operating the project shall apply for registration as a registered person under the Act and shall maintain proper records of the value of zero-rated supplies and other supplies; and
- (v) where a package comprising of both zero-rated supplies and other taxable supplies is offered, the value attributable to each supply in the package shall be in the same proportion as the value of each supply invoiced separately and shall be supported by appropriate accounting records.

19. Goods or services exempted^{25*}

- (1) The financial services specified in the Sixth Schedule shall be the prescribed financial services for the purposes of item 50(g) of the First Schedule to the Act.
- (2) For the purpose of item 84(b), (c) and (d) of the First Schedule to the Act, the statutory bodies, associations and professional bodies shall be those specified in Part I, Part II and Part III of the Eighth Schedule.

These regulations shall come into operation on 1 July 1998.

Made by the Minister on 19th June 1998

FIRST SCHEDULE*(regulation 10(1))***VALUE ADDED TAX***(The Value Added Tax Act 1998)***Application under oath***(section 36(2)(a))*

To the District Magistrate of.....

2. I
 Director-General Mauritius Revenue Authority, electing my legal domicile in my Office in Port Louis, do hereby swear/solemnly affirm that -

- (a)
 of.....

 is registered as a registered person under section of the Value Added Tax Act 1998 with effect from (a certified copy of the Certificate of Registration issued under section 17 of the Act to the aforesaid person is attached);
- (b) by virtue of section 22 of the Act and regulation 3 of the Value Added Tax Regulations 1998, the aforesaid registered person is required to submit to me, not later than 20 days after the end of every taxable period, a return, in respect of that period, and pay the amount of tax, if any, at the time the return is submitted;²⁶
- (c) the annual turnover of taxable supplies of the registered person being more/less than 12 million rupees, the taxable period of the person is, in accordance with section 2 of the Act, a month /quarter;
- (d) the registered person has submitted the return for each of the taxable periodsbut has failed to submit the return for each of the taxable periods
- (e) in accordance with section 36(1) of the Act, a notice of intention to close down part or the whole of the business of the registered person for a temporary period not exceeding 14 days was sent to the registered person on(a certified copy of the notice is attached); and
- (f) the registered person has failed to comply with the aforesaid notice.

3. I am of the opinion that value added tax ought to have been paid by the registered person in respect of that/those taxable period(s) for which no return has been submitted.

4. In accordance with section 36(2)(a) of the Act, I do hereby apply to you for an order to close down.....,
 being part/the whole of the business of the registered person situated at

for a period not exceeding 14 days.

Taken before me,

The District Magistrate of on(date)

Application granted/not granted

Signature

The District Magistrate of

Made in 2 originals thisof

SECOND SCHEDULE

(regulation 10(2))

Order to close down business temporarily
(section 36(2)(c) of the Value Added Tax Act 1998)

To Usher

2. Whereas an application under section 36(2)(a) of the Value Added Tax Act 1998 has this day been granted by me for the closing down, being part/the whole of the business of.....of..... for a period not exceeding 14 days as from the date of the execution of this order.

3. These are therefore to authorise and order you forthwith to close down, being part/the whole of the business of.....of... for a period not exceeding 14 days as from the date of the execution of this order.

Signature
The District Magistrate of

Made in 2 originals thisof

RETURN OF EXECUTION OF ORDER

To: The Director-General Mauritius Revenue Authority

In execution of the above order, I certify that I have this day closed down , being part/the whole of the business of.....
.....of...
.....
.....for a period not exceeding 14 days as from this day.

2. I also certify that, in accordance with section 36(3) of the Value Added Tax Act 1998, I have affixed in a conspicuous place on the front of the premises of the business or part of the business which has been closed, a notice duly certified by the Director-General bearing the words “CLOSED TEMPORARILY FOR NOT SUBMITTING VAT RETURN AND NOT PAYING VAT”/“CLOSED TEMPORARILY FOR NOT PAYING VAT”.

.....
Usher of the

Made in 2 originals thisof

THIRD SCHEDULE*(regulation 11)*

Office of the
Director-General
Mauritius Revenue Authority
Port Louis

Date

VAT Reg. No./ Ref. No.

Financial Year

Taxable period

DISTRESS WARRANT

Under section 44 of the Value Added Tax Act 1998.

To Usher of the Supreme Court

Whereas

is indebted to the Director-General Mauritius Revenue Authority in the sum of
.....being tax due and payable by the
aforesaid

particulars of which are set out in the Annex.

And whereas default has been made in the payment of the aforesaid amount to the Director-General Mauritius Revenue Authority and the aforesaid amount is still due.

These are therefore to authorise and order you forthwith to make distress of the goods, chattels and effects of the said person, and if within the period of 3 clear days next after the making of such distress the amount of the tax due and payable including the charge of taking and keeping the distress is not paid, you shall sell the goods, chattels and effects of the said person up to the amount mentioned in the distress including the costs and that you certify to me on or before the day of 19.... what you shall have done by virtue of this warrant.

Given under my hand at Port Louis, this day of 19.....

.....
Director-General Mauritius Revenue Authority

RETURN OF THE ABOVE WARRANT

In execution of the above warrant, I certify that I have this day seized the goods, chattels and effects of the hereinnamed and have made and signed an inventory of the same hereunto annexed, and have appointed as guardian of the same.

Date 19

.....
Usher of the Supreme Court

FOURTH SCHEDULE
(regulation 12(1))

FORM OF MEMORANDUM OF INSCRIPTION

Privilege inscribed under section 45(2) of the

Value Added Tax Act 1998

by the

Director-General Mauritius Revenue Authority

electing his legal domicile in his Office in Port Louis

against

..... (names in full)
of (address in full)
..... (occupation)

and

Mrs.....
(first names and maiden names in full)
of (address in full)

his wife, hereinafter called the debtor/s for the sum of.....
.....rupees (in words)
upon all immovable property belonging to the debtor/s including
.....
.....

Drawn up in Port Louis on the of 19

I certify that this memorandum is an exact copy of the other original with which it has been
duly collated.

.....
Director-General Mauritius Revenue Authority

FIFTH SCHEDULE
(regulation 12(2))

The Conservator of Mortgages is hereby requested to erase in his registers the privilege inscribed by the Director-General Mauritius Revenue Authority on the of 19 ... in Vol. No. ... against:

.....
.....
.....

upon all immovable property which belonged to the latter, including

.....

Dated, signed and sealed in Port Louis on the of 19

.....
Director-General Mauritius Revenue Authority

SIXTH SCHEDULE*(regulation 19)*

- (a) The making, the advance or the granting of credit except 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.^{27 *}
- (b) The granting of, or dealing in, credit guarantees or other securities for money and the management of credit guarantees by the person who granted the credit.
- (c) The provision, or transfer of ownership, of an interest in a superannuation scheme, or the management of a superannuation scheme.
- (d) Factoring ^{28*}

FIRST SCHEDULE^{29*}*[Regulation 5]***SEVENTH SCHEDULE***[Regulation 14(6)]***ADMINISTRATIVE CHARGE FOR EVERY REFUND****PART I**

Two per cent of the value of the sales, excluding duty, excise duty and taxes provided that, where the calculated amount does not exceed 200 rupees, the administrative charge shall be 200 rupees.

PART II

Four per cent of the value of the sales, excluding duty, excise duty and taxes for the operation of the Voucher Scheme and promotion of tax-free shopping where the value of the sales is 3,000 rupees or above.

SECOND SCHEDULE³⁰*[Regulation 6]***EIGHTH SCHEDULE***[Regulation 19(2)]***Part I – Statutory Bodies**

Mauritius Institute of Professional Accountants

Part II – Associations

Business Mauritius

Mauritius Chamber of Commerce and Industry

Mauritius Export Association

Part III – Professional Bodies

Mauritius Institute of Directors

APPENDIX I

Endnotes

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- ¹ Regulation 3 amended by GN96/99, w.e.f 09/99.
GN 87/1998 :- *For the purposes of section 9(4)(b) of the Act, the prescribed time shall be one month.*
- ² The MRA Act - The word "Commissioner" deleted and replaced by the word "Director-General" wherever it was appearing previously.
- ³ Regulation 4A added by GN 95 of 2013 w.e.f 4 May 2013.
- ⁴ GN 95 of 2013 – Regulation 5 revoked and replaced w.e.f 4 May 2013.
GN 87/1998 :-
- 5. Receipt and Invoice**
- A registered person who issues a receipt or invoice under section 19 of the Act shall specify in the receipt or invoice -*
- (a) *his name, business address and his VAT Registration Number;*
- (b) *its serial number and date of issue;*
- (c) *the quantity and description of the goods or the description of the services;*
- (d) *the value of the supply indicating whether the value is inclusive or exclusive of VAT; and*
- (e) *in case the value of the supply is exclusive of VAT, the amount of VAT chargeable and the rate applied.*
- ⁵ Regulation 6(2) amended by GN 120/2003 w.e.f 01.09.03.
GN 87/1998 :- *A person who exports goods shall keep a record, on computer or otherwise, in respect of those goods or services showing -*
- ⁶ Regulation 8A added by GN 05/2002.
- ⁷ Regulation 8A(5) paragraph (b) amended by GN 120/2003 w.e.f 01.10.03.
GN 05/2002 :- *The alternative basis shall apply to the whole business of the registered person;*
- ⁸ Regulation 9 (1) amended by GN 96/1999 w.e.f 09/99.
GN 87/1998 :- *For the purposes of section 22(1) of the Act, the prescribed time shall be one month.*
- ⁹ GN 192 of 2013 - Regulation 9(2) of the principal regulations is amended, the words "*who is required under the Income Tax Act to submit his PAYE return electronically*" deleted and replaced by the words "*whose annual turnover of taxable supply exceeds the amount specified in the Second Schedule to the Act or who is required to submit electronically an annual return of income under section 116 of the Income Tax Act*" shall come into operation on 1 September 2013.
- ¹⁰ Regulation 9(2) added by GN 120/2003 w.e.f 01.09.03.
Paragraph (3) added by GN 133/2006 w.e.f 01.01.07 in respect of returns for taxable period commencing 01.01.07.
- ¹² GN No. 182 of 2017 – Paragraph (4) revoked and replaced shall come into operation on 1 October 2017.
(4) *Notwithstanding paragraph (3), the prescribed time for submission of the VAT return and for any payment of tax electronically, in respect of the month of November, shall be 2 days, excluding Saturdays*

and public holidays, before the end of December.

GN 178 of 2009 -Regulation 9 amended by adding new paragraph (4) w.e.f 24.12.2009

¹³ Regulation 9A added by GN 120/2003 w.e.f 01.09.03.

¹⁴ GN 192 of 2013 - Regulation 9A of the principal regulations amended the following new paragraph (b) added, the existing provision being lettered (a) w.e.f 3 August 2013.

¹⁵ Regulation 12 A added by GN 18/2005, w.e.f 05.02.05.

¹⁶ Regulation 13 revoked and replaced by GN 133/2006 w.e.f 01.10.06.
GN 87/1998 :-

13. VAT relating to a duty free shop

Notwithstanding paragraph (12) of regulation 90 of the Customs Regulations 1989, an operator of a duty free shop situated at a place other than the port or airport, being a person who is not registered under the Act, shall deliver any goods supplied to a visitor or traveller to the port or airport in the manner specified in paragraph (11) of that regulation.

¹⁷ GN No. 182 of 2017 – The words “**or departing citizens of Mauritius**” added in the heading - shall come into operation on 1 October 2017

Regulation 14 revoked and replaced. by GN 133/2006. w.e.f 01.10.06.

VAT free supplies to a visitor or traveller

(1) *In this regulation-*

"approved person" means -

(a) *in the Island of Mauritius, the approved person under regulation 90 of the Customs Regulations 1989;*

(b) *in the Island of Rodrigues, the Comptroller of Customs;*

"authorised registered person" means a registered person holding a certificate of authorisation;

"certificate of authorisation" means a certificate of authorisation issued by the Commissioner to a registered person under paragraph (5);

"Customs control" or "proper officer" has the same meaning as in the Customs Act;

"traveller" or "visitor" has the same meaning as in regulation 90 of the Customs Regulations 1989.

(2) *No person shall hold himself out as an authorised registered person unless he is holder of a certificate of authorisation.*

(3) *A registered person, other than an operator of a duty free shop under the Customs Act, may make an application to the Commissioner for a certificate of authorisation.*

(4) *The application under paragraph (3) shall be made in such form and manner as may be approved by the Commissioner.*

(5) *Where an application under paragraph (3) is approved by the Commissioner, the Commissioner shall issue to the registered person a certificate authorisation, authorising the registered person to make, subject to paragraphs (6) and (7)*

(a) *supplies free of VAT to visitors or travellers provided that in all cases the taxable goods are delivered, under Customs control, at the port or airport; or*

- (b) VAT paid supplies to visitors, the amount of VAT paid being refundable, under Customs control, at the time of departure from Mauritius.
- (6) An authorised registered person in the Island of Rodrigues shall make -
- (a) supplies under paragraph (5)(a) only to passengers travelling on international flight; and
- (b) supplies under paragraph (5)(b) only to passengers travelling on domestic flight.
- (7) Any supply of taxable goods under paragraph (5) shall not include spirits, wine, cigarette and other tobacco products.
- (8) The authorised registered person shall display in a conspicuous place at his business premises in respect of which authorisation has been granted his certificate of authorisation.
- (9) The authorised registered person and the approved person shall comply with such procedures as may be laid down by the Commissioner.
- (10) Where VAT paid supplies are made to a visitor, the approved person other than the approved person in Rodrigues shall, subject to paragraph (12), refund to the visitor the VAT paid on the goods, after deducting therefrom the administrative charges specified in the Seventh Schedule.
- (11) No refund of VAT shall be made where the amount refundable before deduction of administrative charges is less than 200 rupees in the aggregate in respect of purchases made at any one of the business premises of the authorised registered person and in respect of which a certificate of authorisation has been issued under paragraph (5).
- (12) Where taxable goods delivered in accordance with paragraph (5)(a) have remained unclaimed by the visitor or traveller for a period exceeding 8 days from the date of his departure, the approved person, other than the approved person in the Island of Rodrigues, shall hand over those goods to the proper officer.¹⁷
- (13) The approved person, other than the approved person in the Island of Rodrigues, shall forward, on a monthly basis, to the Commissioner, a return of goods received and handed over to

¹⁸ GN No. 182 of 2017 – Paragraph (2)(b) amended:
The words "or departing citizen of Mauritius" inserted after the words "to a visitor";

The words "to the visitor" deleted and replaced by the words ", to the visitor or departing citizen of Mauritius, as the case may be," - shall come into operation on 1 October 2017.

¹⁹ GN 136 of 2012- Paragraph (4) of Regulation 14 revoked and replaced, shall be deemed to have come into operation on 22 June 2012.

- (4) No supply of –
- (a) spirits, wine, cigarettes and other tobacco products shall be made under paragraph (2)(a);
- (b) taxable goods shall be made under paragraph (2)(b) except those specified in Part I of the Seventh Schedule.

²⁰ GN No. 243 of 2020 – The words “administrative charges specified in the Seventh Schedule” deleted and replaced by the words “sum of the administrative charges specified in Parts I and II of the Seventh Schedule” – shall be deemed to have come into operation on 21 December 2019.

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- GN 136 of 2012- Paragraph (6) of Regulation 14 amended, the words “Part II of” deleted - shall come into operation on 10 August 2012.
- 21 GN No. 182 of 2017 – Paragraph (7) amended, the words "in one shop" deleted shall come into operation on 1 October 2017.
- GN 136 of 2012- Paragraph (7) of Regulation 14 amended, the figure “200” deleted and replaced by the figure “300” - shall come into operation on 10 August 2012.
- 22 GN 192 of 2013 - Regulation 17 A of the principal regulations is amended -
- (a) in paragraph (a), by deleting the figure " 1,000" and replacing it by the figure "2,000";
 - (b) in paragraph (b), by deleting the figure "5,000" and replacing it by the figure " 10,000" w.e.f 3 August 2013.
- Regulation 17A added by GN 96/1999 w.e.f 01.09.99.
- 23 New regulation 18 added by GN 133/2006 w.e.f 01.10.06., previously regulation 18 read :-
- 18. Transitional provisions**
For the purposes of section 73 of the Act, where a person –
- (a) *on the day immediately preceding the appointed day, was a registered person under the Sales Tax Act 1982;*
 - (b) *on the appointed day, is a registered person under the Act;*
 - (c) *whose sales tax return for the last taxable period under the Sales Tax Act 1982 shows an excess amount;*
 - (d) *has submitted a certified inventory of his trading stocks showing the amount of sales tax paid or payable thereon, he may take a credit for the least of –*
 - (i) *the excess amount;*
 - (ii) *the amount of sales tax paid or payable on his trading stocks in accordance with the inventory submitted; or*
 - (iii) *the amount of sales tax paid or payable on his trading stocks within a period not exceeding 3 months immediately preceding the appointed day.*
- 24 GN 240 of 2016 - New regulation 18A inserted after regulation 18 w.e.f 19 November 2016.
- 25 GN No. 243 of 2020 – Regulation 19 is amended, by numbering the existing provision as paragraph (1) and by adding new paragraph (2) – w.e.f 17 October 2020.
- 26 Paragraph (b) amended by GN 96/1999 w.e.f 09/99.
GN 87/1998 :-
by virtue of section 22 of the Act and regulation 3 of the Value Added Tax Regulations 1998, the aforementioned registered person is required to submit to me, not later than one month after the end of every taxable period, a return, in respect of that period, and pay the amount of tax, if any, at the time the return is submitted;
- 27 Paragraph (a) amended by GN 120/2003 w.e.f 01.10.03.
GN 87/1998 :- *The making, the advance or the granting of credit*
- 28 Paragraph (d) added by GN 120/2003 w.e.f 01.10.03.
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29 GN No. 243 of 2020 – The Seventh Schedule is revoked and replaced – shall be deemed to have come into operation on 21 December 2019.

SEVENTH SCHEDULE

(regulation 14(6))

Administrative charges for every refund	<p>2% of the value of the sales, exclusive of duty, excise duty and taxes, provided that where the calculated amount -</p> <p>(a) does not exceed Rs 100, the administrative charge shall be Rs 100;</p> <p>(b) exceeds Rs 100, the administrative charge shall be the calculated amount or Rs 2,000, whichever is the lesser.</p>
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GN 192 of 2013 –The Seventh Schedule revoked and replaced shall be deemed to have come into operation on 15 December 2012

SEVENTH SCHEDULE

(regulation 14(6))

[Part I] Revoked

Part II

Administrative charges Rs 225 for every refund.

Seventh Schedule deleted and replaced by GN 133/2006 w.e.f 01.10.06.

Seventh Schedule added by GN 18/2005.

SEVENTH SCHEDULE

(regulation 14(10))

Administrative Charges 100 rupees for every refund.

GN 136 of 2012- The Seventh Schedule amended , the words “(regulation 14(4) and (6))” deleted and replaced by the words “(regulation 14(6))” - shall be deemed to have come into operation on 22 June 2012.

GN 136 of 2012- Part I of the Seventh Schedule revoked- shall be deemed to have come into operation on 22 June 2012.

Part I

1. Articles or jewellery of precious metal of a selling price exceeding 20,000 rupees per item.
2. Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) of a selling price exceeding 20,000 rupees per item.

3. Watches of a selling price exceeding 20,000 rupees per item.
4. Cameras or video cameras of a selling price exceeding 20,000 rupees per item.
5. Laptop computers.
6. Cellular telephones of a selling price exceeding 20,000 rupees per item.
7. Ship models.

GN 136 of 2012- Part II of the Seventh Schedule revoked and replaced - shall come into operation on 10 August 2012.

Part II

Administrative charges 150 rupees for every refund.

Part II of Seventh Schedule amended by GN 229 of 2006 w.e.f 01.12.06.

Part II

Administrative charges 100 rupees for every refund.

GN 136 of 2012- The Seventh Schedule amended, the words “(regulation 14(4) and (6))” deleted and replaced by the words “(regulation 14(6))” - shall be deemed to have come into operation on 22 June 2012.

- ³⁰ GN No. 243 of 2020 – The principal regulations are amended by adding the Eighth Schedule w.e.f 17 October 2020.