



MAURITIUS REVENUE AUTHORITY

## VALUE ADDED TAX RETURN

(The Value Added Tax Act - section 22)

FOR USE BY MRA OFFICE

Date Received

Taxable period: Month 

M	M	Y	Y

 or Quarter ended 

D	D	M	M	Y	Y

Return duly filled to be submitted to the Director-General, Mauritius Revenue Authority (MRA) so as to reach the MRA Office **not later than 20 days after the end of the taxable period**, together with a remittance of the amount of tax payable, if any, in accordance with the return. **An operator liable to solidarity levy must fill in form VAT 3 SL also.**

Where supplies are neither made nor received, a **NIL** return should be submitted.

*Please read the notes overleaf before filling in this form*

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Confirmed

Forms VAT 3 and VAT 3 SL and a set of information leaflets are available on the website: <http://mra.gov.mu>

## OUTPUT - Proportion of taxable supplies to total turnover (annual) .....%

A

B

## 1. Taxable supplies

VALUE (Rs. only)

VAT (Rs. only)

- 1.1 Zero-rated supplies (Exports) .....
- 1.2 Zero-rated supplies other than exports .....
- 1.3 Taxable supplies made to exempt bodies or persons .....
- 1.4 Other taxable supplies .....

## 2. Exempt supplies .....

## 3. Total

## INPUT - Imports and Purchases

## 4. Taxable input on which input tax is allowed as a credit

- 4.1 Capital goods imported .....
- 4.2 Zero-rated imports .....
- 4.3 Other imports .....
- 4.4 Capital goods purchased locally .....
- 4.5 Zero-rated goods and services purchased locally .....
- 4.6 Other goods and services purchased locally .....

## 5. Taxable input on which no input tax is allowed as a credit .....

## 6. Exempt input

- 6.1 Imported goods .....
- 6.2 Goods and services purchased locally .....

## 7. Total

## 8. Input tax deductible (proportion allowable ..... %)

## VAT ACCOUNT

(Rs. Only)

## 9. VAT due and payable [3B minus 8B] .....

## 10. Excess amount of VAT [8B minus 3B] .....

## 11. Excess amount of VAT brought forward .....

## 12. VAT adjustment: Increase (decrease) .....

## 13. VAT due and payable → → → → → → → → →

## 14. Excess amount of VAT .....

## 15. Repayment now being claimed [Form VAT4 attached]

## 16. Excess amount of VAT carried forward [14 minus 15] .....

(Attach Statement)

## DECLARATION

I, Mr / Ms\* .....  
(full name of signatory in BLOCK LETTERS)

(a) hereby declare that all the information in this form and in any documents attached herewith in respect of all the business carried on by the abovenamed person are true and complete;

\* (b) hereby tender the sum of Rs ..... being the amount of VAT due and payable.

Date ..... Signature ..... Tel/Mob.....

\* Delete as appropriate Capacity in which acting .....

**Note:** Failure to submit a return or pay any tax due renders the registered person liable to: (i) the closing down of his business for a period not exceeding 14 days; (ii) a penalty of Rs 2000 for every month or part of the month until the return is submitted, up to a maximum of Rs 20,000; (iii) a penalty of 5 per cent of the tax unpaid; (iv) 1 per cent interest per month or part of the month until payment and (v) prosecution under the Act and on conviction to a fine of Rs 200,000 or treble the amount of tax involved, whichever is the higher, and to imprisonment for a term not exceeding 8 years.

## NOTES

**TAXABLE PERIOD** - Insert the month or quarter for which the return is made.

**VAT REGISTRATION NUMBER** - Insert the VAT Registration Number of the registered person in the space provided.

### **OUTPUT - Proportion of taxable supplies to total turnover**

The percentage inserted should be based on the actual figures for the previous accounting year. In the case of a new business, the registered person should make an estimate to the best of his judgement and ability of the figures for the current accounting year and subsequently make an adjustment in the first VAT Return following the closing of annual accounts in respect of the overestimated or underestimated input tax. The value of taxable supplies should exclude the value of capital assets disposed of.

#### 1. Taxable supplies

- 1.1 Relate to export of taxable supplies, taxable goods shipped, supplies to duty-free shops at port/airport or elsewhere for sale, supplies to licensees in the freeport zone for use therein, VAT free supplies to visitors by approved registered persons and supplies by management companies holding a licence under the Financial Services Development Act 2001 to holders of a Global Business Licence.
- 1.2 Relate to zero-rated goods and services supplied on the local market.
- 1.3 Enter value of taxable supplies made to bodies or persons exempted from payment of VAT.
- 1.4 Relate to supplies of taxable goods and services, including the disposal of taxable capital goods of the registered person, supplies for private use, donation, gifts, supplies of services received from abroad (reverse charge) but excluding zero-rated supplies and supplies to exempt bodies or persons (1.1, 1.2 and 1.3).

**Note:** Value of supplies of liquified petroleum gas, bars of iron or steel and portland cement at the retail level should exclude the retail margin and that of motor spirits, gas oils, cigarettes and prepaid cards in respect of any services at the stage immediately before the retail stage should include the retail margin.

#### 2. Enter value of exempt goods and services, whether supplied on the local market or exported.

### **INPUT**

Where goods and services are used for both business/ profession and private purposes, the input should show only that part relating to the business/profession.

#### 4. Taxable input on which input tax is allowed as a credit

- 4.1 Relate to importation of goods of a capital nature to the business.
- 4.2 Relate to importation of zero-rated goods.
- 4.3 Relate to importation of goods other than (i) goods of a capital nature (4.1) and (ii) zero-rated goods (4.2).
- 4.4 Relate to goods of a capital nature to the business and purchased locally.
- 4.5 Relate to zero-rated goods and services supplied to the business locally.
- 4.6 Relate to local supplies made to the business other than (i) goods of a capital nature(4.4) and (ii) zero-rated supplies (4.5).

#### 5. Taxable input on which no input tax is allowed as a credit

Enter value of - (a) import and purchases of goods in respect of which no credit is allowed by virtue of section 21 (2) of the Act and (b) purchases from non VAT registered persons.

The value relating to (a) above should be inclusive of VAT.

#### 6. Exempt input

- 6.1 Enter value of exempt goods imported.
- 6.2 Enter value of exempt goods and services supplied to the business.

#### 8. The proportion of the input tax allowable as deduction is the same as the proportion of taxable supplies to total turnover, as calculated above.

Calculate the input tax deductible by adding:-

- (a) input tax allowable in respect of taxable inputs at 4.1 to 4.6 used to make only taxable supplies, and
- (b) the amount arrived at by applying the proportion of credit allowable to the input tax allowable in respect of taxable inputs at 4.1 to 4.6 used to make both taxable and exempt supplies, unless an alternative method of apportionment has been approved by the Director-General.

### **VAT ACCOUNT**

#### 11. Enter the excess amount of VAT carried forward from the previous return.

12. (a) VAT adjustment having an increasing effect includes VAT in respect of: (i) taxable supplies understated in previous periods, (ii) bad debts written off and subsequently recovered, (iii) clawback on buildings, (iv) adjustment of credit found to have been over estimated following determination of proportion of taxable supplies to total annual turnover for the first accounting year of a new business, (v) credit note from suppliers and (vi) goods forming part of the assets of the business of a person who has ceased operation and on which VAT is payable.

(b) VAT adjustment having a decreasing effect includes VAT paid during the preceding 24 months and not claimed in previous VAT returns and that in respect of: (i) bad debts written off, (ii) credit note to customers, (iii) adjustment of credit found to have been underestimated following determination of proportion of taxable supplies to total annual turnover for the first accounting year of a new business, (iv) credit allowable on supplies of services received from abroad (input reverse charge) and (v) credit allowable by virtue of section 21(9) of the Act.

A statement showing the details of the adjustment must be attached to the VAT Return and the net figure should be shown indicating clearly whether it is an increase or decrease. In case of credit under section 21(9) the certified inventory under section 21(10) is to be attached.

13. & 14. Add amount at 9 or 10 to amounts at 11 and 12. The resulting figure can be either POSITIVE (at 13) or NEGATIVE (at 14).

15. Attach Form VAT 4 duly filled in. Note that there cannot be a claim for repayment if there is an amount at 13 or if the excess amount at 14 does not qualify for repayment.