

VALUE ADDED TAX RETURN**PART XA – SOLIDARITY LEVY**

To be filled in and submitted to the Director-General, by an operator in the business of Hotel/Hotel management/Tour operator, as part of his VAT Return (section 22 of the Act), whether or not any Solidarity Levy is payable and irrespective of whether the VAT Account shows an amount of tax due and payable or excess amount of VAT, or is nil.

The provisions of the Act applicable to the late payment of VAT are likewise applicable to late payment of the Solidarity Levy irrespective of the VAT Account status.

PARTICULARS OF REGISTERED PERSON

VAT Registration Number

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Business of operator : Hotel / Hotel management / Tour operator *

PARTICULARS OF SOLIDARITY LEVY

M M Y Y

D D M M Y Y

Month

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or Quarter ended

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D D M M

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17 Accounting year ends on

18 In respect of accounting year immediately preceding commencement of financial year **2006-2007**

18.1 Total turnover per accounts for the year Rs

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18.2 Profit before tax is equal to or exceeds 5 per cent of turnover Yes No ✓ Tick as appropriate18.2.1 If 18.2 above is **Yes** : turnover for purpose of levy [see notes hereunder] Rs

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18.2.2 **Amount of levy payable** (0.85 per cent of amount at 18.2.1) Rs

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19 Adjustment –Following end of accounting year immediately preceding the end of financial year **2006-2007**19.2 amount of levy **payable** in respect of financial year [see notes] Rs

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or19.3 amount of levy **refundable** [see notes] Rs

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* Delete as appropriate

Notes:

1. 18.2.1 (a) subject to paragraph (b), the turnover shall be –

(i) for the monthly return for September 2006, the aggregate of the value of taxable supplies for taxable periods July to September 2006 excluding the value of taxable supplies in respect of capital goods;

(ii) for the quarterly return for taxable period ending 30 September 2006 and subsequent monthly and quarterly returns the amount of taxable supplies for the return excluding the value of taxable supplies in respect of capital goods;

(b) in the case of a hotel, any amount payable as management fee to a hotel management company in Mauritius is to be deducted from the turnover as calculated in (a) above.

2. 19.2 applicable where levy has not been paid since the beginning of the financial year and profit before tax in respect of the accounting year immediately preceding the end of the financial year is equal to or exceeds 5 per cent of turnover;

3. 19.3 applicable where levy has been paid since the beginning of the financial year and profit before tax in respect of the accounting year immediately preceding the end of the financial year does not exceed 5 per cent of turnover.