



MAURITIUS REVENUE AUTHORITY

**VALUE ADDED TAX - CLAIM FOR REPAYMENT**

*(The Value Added Tax Act - section 24)*

**FOR USE BY MRA OFFICE**

Date Received

Where a claim for repayment is made in a VAT Return, the claimant should fill in this form and submit it together with his VAT Return to the Director-General, Mauritius Revenue Authority.

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

**1. Particulars of Registered Person**

1.1 VAT Registration Number 

V	A	T																	
---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1.2 Full name of registered person \_\_\_\_\_

**2. Particulars of Claim for Repayment**

2.1 Taxable period to which claim relates: MONTH 

M	M	Y	Y

 or QUARTER ENDED 

D	D	M	M	Y	Y

2.2 Proportion of zero-rated supplies to turnover of taxable supplies  %

	A	B
Input Tax (Rupees only)	Input Tax (Rupees only)	Repayment claimed (Rupees only)
2.3 Excess amount of VAT (Line 14 of VAT Return) analysed as follows -		
2.3.1 VAT on buildings (including extension and renovation) ... ..		
2.3.2 VAT on plant, machinery or equipment of a capital nature ... ..		
2.3.3 Total VAT on capital goods ... ..		
2.3.4 VAT on other goods and services ... ..		
2.4 Repayment claimed in respect of supplies <u>other than</u> capital goods ... ..		
2.5 Total amount of repayment claimed (Line 15 of VAT Return) ... ..		

**DECLARATION**

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

- hereby (a) declare that all the information in this form are true and complete;  
 (b) confirm that no previous claim has been made for a repayment in respect of the excess amount of VAT at Box 2.5 B above and that the amount claimed is not carried forward onto my next return; and  
 (c) make a claim for repayment of the sum (in words) .....rupees to the person named at line 1.2 above.

Date..... Signature.....Tel/Mob.....  
 Capacity in which acting.....  
 \*Delete as appropriate Seal of Company

**Any person who makes an incorrect claim will be liable to a penalty representing 20% of the amount overclaimed subject to a maximum of Rs 200,000. In addition, he shall commit an offence and be liable to prosecution under the Act.**

**FOR USE BY MRA OFFICE**

Recommended: Capital Rs .....Zero-rated Rs .....Total Rs..... Signature.....  
 Approved : Capital Rs .....Zero-rated Rs .....Total Rs..... Signature.....  
 Reason for refusal :..... Signature.....

## NOTES

A VAT registered person is eligible for repayment if -

- (i) he is engaged in making zero-rated supplies; or
- (ii) the excess amount shown in his return includes allowable input tax amounting to more than Rs 100,000 in respect of capital goods being building, plant, machinery or equipment of a capital nature.

Where a VAT-registered person is mainly engaged in making zero-rated supplies, he may claim the whole or part of the excess amount at line 14 of the VAT Return (VAT3)

The repayment of the amount claimed at line 15 of the VAT Return (VAT 3) is subject to the return having been properly filled in.

2.1 Insert the month or quarter in respect of which a VAT Return (VAT 3) showing a claim for repayment at line 15 has been submitted.

2.2 Calculate the percentage as follows 
$$\frac{\text{Box 1.1A} + \text{Box 1.2A}}{\text{Box 3A} - \text{Box 2A}}$$
 of VAT Return x 100

2.3.1 A } Analyse the excess amount of VAT shown at line 14 of the VAT Return (VAT 3), to indicate the amount relating to  
to  
2.3.4 A } capital goods (buildings and plant, machinery & equipment) and other supplies.

2.3.1 B } For a claim to be made in respect of capital goods by a person not mainly engaged in making zero-rated supplies, that  
to  
2.3.3 B } part of the excess amount of input tax which relates to capital goods should be more than 100,000 rupees.

2.4 B The repayment claimed in respect of supplies other than capital goods by a person not mainly engaged in making zero-rated supplies is calculated by multiplying the figure in Box 2.3.4 by the proportion in Box 2.2.

2.5 The amount of repayment claimed at line 15 of a VAT Return (VAT 3) should NOT be carried forward as an excess amount in the following or any subsequent VAT Return.

**Note:** You will be notified in writing of any adjustment to be made in your VAT Return if the amount claimed, or any part thereof, is not repaid.

For further information on repayment of VAT, please refer to VAT Information Leaflet No 11 available on the website: <http://mra.gov.mu>

For any further information, please contact the MRA Counter

Tel: 207 6000 Fax: 211 8099

E mail [m.r.authority@intnet.mu](mailto:m.r.authority@intnet.mu)