

Communiqué

CANCELLATION OF VAT REGISTRATION

The public is hereby informed that the VAT Act has been amended by the Finance (Miscellaneous Provisions) Act 2012 and the threshold of annual turnover of taxable supplies for compulsory registration has been increased from 2 million to 4 million rupees.

The above amendment will take effect on **01 April 2013**. VAT Registered Persons engaged in any business or profession specified in the Tenth Schedule to the VAT Act and to whom the threshold for VAT registration does not apply will **NOT** be affected by this change.

All VAT Registered Persons should **continue** to apply VAT, file VAT returns to MRA and pay the tax in accordance with the returns until their registration for VAT is cancelled. Those VAT Registered Persons to whom the threshold for VAT registration applies and have a turnover of taxable supplies not exceeding 4 million rupees will have to apply for cancellation of their VAT registration if they wish to be deregistered.

In order to facilitate the above, MRA will make available to VAT Registered Persons who wish to apply for cancellation of their registration, the following facilities as from **07 January 2013**:

- (i) A dedicated help desk will be operational at the MRA Customer Service Centre, Ground Floor, Eham Court, Cnr Sir V. Naz and Mgr Gonin Streets, Port Louis.
- (ii) Application form for cancellation of VAT registration together with the appropriate instructions will be available at the MRA help desk or may be downloaded from MRA website <http://www.mra.mu>.
- (iii) A hotline service on **207 6035** will be made available to provide information and clarifications.

VAT Registered Persons who are eligible to apply for cancellation of VAT registration and wish to do so are kindly requested to forward to the MRA the Application Form duly filled in **by 15 March 2013**, at latest, to enable MRA to cancel their VAT registration in time.