



Partners in Progress and Prosperity

# COMMUNIQUE

## ISSUANCE OF VAT INVOICE

1. The VAT Act provides that every registered person who makes a taxable supply to any person has to issue to that person a VAT invoice in respect of that supply. The VAT invoice has to specify the following:
  - a. The words "VAT INVOICE" in a prominent place;
  - b. The name, business address, VAT Registration Number and Business Registration Number of the VAT registered person;
  - c. The serial number and date of issue;
  - d. The quantity and description of the goods or the description of the services;
  - e. The value of the supply, indicating whether the value is subject to VAT;
  - f. Where the value of the supply is subject to VAT -
    - (i) the value of the supply;
    - (ii) the amount of VAT chargeable and the rate applied;
  - g. Where the purchaser is a registered person, the name, business address, business registration number and the VAT Registration Number of the purchaser.
2. Moreover, Section 19 of the VAT Act provides that every person has to keep in the course of his business, a full and true written record, whether electronically or otherwise, in English or French language of every transaction he makes.
3. VAT registered persons are reminded that failure to comply with their legal obligations under the VAT Act will result in an in-depth audit of their tax affairs. Moreover, they may be prosecuted for failure to keep records or issuing a VAT invoice which constitutes an offence under Section 56 of the VAT Act. **Prosecution may result to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 3 years.**
4. The MRA relies on the usual cooperation of VAT registered persons.
5. For additional information, visit us on [www.mra.mu](http://www.mra.mu), or phone on our hotline **207 6010**.

MAURITIUS REVENUE AUTHORITY

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