

## COMMUNIQUE

### ISSUE OF VAT INVOICE

VAT registered persons are hereby informed that under the provisions of Section 20(1) of the VAT Act, every registered person who makes a taxable supply to any person should issue to that person a VAT invoice in respect of that supply. The VAT Registered person should specify the following in the VAT invoice:

- (a) the words "VAT INVOICE" in a prominent place;
  - (b) his name, business address, VAT Registration Number and business registration number;
  - (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 inclusive or exclusive of VAT;
  - (f) where the value of the supply is exclusive of VAT, 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. Under Section 19 of the VAT Act, VAT registered persons are required to keep a full and true written record, whether on computer or otherwise, in the English or French language of every transaction made.
  3. The MRA encourages VAT registered persons to comply with all the legal obligations under the VAT Act, thus avoiding an in-depth audit of their tax affairs and prosecution under Section 56 of the VAT Act. Prosecution may result in a penalty of up to Rs 50,000 and imprisonment for a term of up to 3 years, if convicted.
  4. The MRA is introducing as from 1st February 2014 a **VAT Lucky Draw Scheme**, whereby individual consumers of more than 18 years old who have received a VAT invoice can send the details of the invoice to MRA through SMS on 5 252 8282 or MRA's website, [www.mra.mu](http://www.mra.mu), and win a prize up to Rs 50 000 each quarter.
  5. Any person wishing to have additional information may either phone on our hotline 2076010 or call at the Customer Service Centre ,Ehram Court ,Ground Floor ,Cnr Mgr Gonin & Sir Virgil Naz Streets ,Port Louis or visit MRA's Website : [www.mra.mu](http://www.mra.mu).