

COMMUNIQUE

Cancellation of VAT Registration

The public is hereby informed that pursuant to amendments brought to the VAT Act by the Finance (Miscellaneous provision) Act 2015-

- (a) The threshold of annual turnover of taxable supplies for compulsory registration for persons other than those engaged in any business or profession specified in the Tenth Schedule to the Act has been increased from 4 million to 6 million rupees.
- (b) Dealers registered with the Assay Office under the Jewellery Act have been removed from the Tenth Schedule to the Act.

The above amendments will take effect on **1 July 2015**.

VAT registered persons who fall within the ambit of the above amendments and who wish to be deregistered for VAT will have to submit a request for the cancellation of their VAT registration. Where the request is found to be in order, the person will be informed of the cancellation of his VAT registration.

In order to facilitate the above process, MRA is making available to VAT Registered persons who wish to request for the cancellation of their registration, the following facilities:

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

All VAT registered persons are hereby informed that:

- (a) They can only cease to charge VAT as from the date their VAT registration is cancelled.
- (b) On cancellation of their VAT Registration, they will have to submit a VAT return for the last taxable period. However, no VAT will be payable on the stock in trade and no excess VAT will be refundable.