

VAT Information



Leaflet No. 2

Bodies or persons exempted from VAT

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Preface

This leaflet is issued for the guidance of registered persons who sell goods to bodies or persons who are exempted from the payment of VAT under the Ninth Schedule to The Value Added Tax Act. This leaflet is for information only.

For the legal provisions, you may consult the Value Added Tax legislation.

In case you need more information, please contact:

The Taxpayer Education & Communication Department
Mauritius Revenue Authority
Level 9, Eham Court
Cnr. Mgr. Gonin & Sir Virgil Naz Streets
Port Louis.

Tel: 207 6000

Fax: 207 6033

Hotline: 207 6010

E-mail: taxpayerservices@mra.mu

Website: <http://www.mra.mu>

- Appendix I reproduces the Ninth Schedule to the Value Added Tax Act.
- Appendix II shows the Customs Procedure Code applicable in respect of goods imported by or on behalf of an exempt person or body.

Introduction

Where an exemption requires the approval of the Director-General of the Mauritius Revenue Authority, the body or person should send an application as per format at Appendix V to the Director-General, Mauritius Revenue Authority, Port Louis, providing full particulars of the identity of the applicant and, where the applicant is an organization, association or society, a copy of its Rules and Objects. Until such time as an exemption authority is obtained from the Director-General, the body or person cannot claim any exemption from payment of VAT on goods imported or purchased locally and will have to pay VAT in the normal way. Claims for refund of VAT paid in such circumstances may be considered in appropriate cases.

Where a body or person has been exempted under the Schedule he should, at importation, attach to the Customs Declaration a certificate in accordance with Appendix III.

If goods are donated from abroad to any benevolent or charitable institution, evidence of the donation must be produced at the time of importation.

Where a registered person supplies goods specified in the Schedule to a body or person who is exempted from the payment of VAT on those goods, he must obtain a written declaration from the body or person in accordance with Appendix IV.

APPENDIX I**NINTH SCHEDULE TO THE VALUE ADDED TAX ACT**

Item	Column 1	Column 2
1	Disabled persons and the blind.	Appliances and identifiable spare parts (including cells for hearing aids but excluding such articles as spectacles, lenses and contact lenses); spare parts of invalid carriages; reading matter and articles specially designed for the blind.
2	Benevolent and charitable institutions affiliated with the Mauritius Council of Social Services or receiving a subsidy from Government.	Goods received as donations from abroad and related to their normal activities, not intended for sale.
3	Any religious body approved by the Director-General.	Goods (not being articles or materials intended either for the construction, repair or furnishing of buildings used for public worship or for the manufacture of things to be used in connection with the public worship) for actual use in connection with public worship.
4	The International Federation of Red Cross and Red Crescent Societies, the Mauritius Red Cross Society, the St John's (Mauritius), Mauritius Scouts Association, Mauritius Girls Guides Association and any other society, association or organization approved by the Director-General.	Articles directly related to their normal activities, not intended for sale.
5	Any person.	Any goods not exceeding 1,000 rupees in customs value imported in a single package where the Director-General is satisfied that the package is not part of a larger consignment.

6	Airlines.	<p>(1) Instructional material and training aids for use in connection with the technical training of ground and flight personnel in Mauritius;</p> <p>(2) Repairs, maintenance and servicing equipment for the purpose of establishing and maintaining international or national service operated by that airline;</p> <p>when certified by the Director of Civil Aviation that the goods are to be used for the purposes mentioned in paragraphs (1) and (2);</p> <p>(3) Fuel and lubricants and other consumable technical supplies contained in the tanks or other receptacles on any aircraft arriving in Mauritius, provided that no quantity of such fuel, lubricants or other consumable technical supplies is unloaded without paying tax except temporarily and under customs control; and fuel, lubricants and other consumable technical supplies taken on board the aircraft for consumption during flight.</p>
7	Any non-citizen serving in Mauritius under a Bilateral or Multilateral Agreement with the Government of Mauritius.	Any goods imported or purchased ex-bond as may be approved by the Minister.

8	Diplomatic missions and agents.	(a) Rent, telephone and other services (b) Goods purchased from a registered person on presentation of a VAT Exemption Card issued jointly by the Director-General and the Secretary for Foreign Affairs, subject to conditions specified in the VAT Exemption Card.
9	Any company engaged wholly and exclusively in – (a) the provision of e-commerce services to persons residing outside Mauritius; or (b) the registration and processing in Mauritius of bets placed on overseas sporting events by persons residing outside Mauritius.	Services provided by banks in respect of credit cards or debit cards processed by the company or accepted by the company as payment for the supply of services it provides.
10	Any person approved by the Tertiary Education Commission established under the Tertiary Education Commission Act, as a person engaged in the provision of tertiary education.	Construction of a purpose-built building for the provision of tertiary education, as may be approved by the Tertiary Education Commission.
11	Any company registered with the Board of Investment established under the Investment Promotion Act, as a company engaged in the provision of health services.	Construction of a purpose-built building for the provision of health services.
12	(a) National Housing Development Company Ltd (b) Housing development trust, or other non-profit vehicle, carrying on the construction of social housing, registered with the Committee set up under Section 50L(3) of the Income Tax Act.	Construction of social housing and any improvement or repairs of a capital nature in relation thereto. Construction of social housing.

APPENDIX II**CUSTOMS PROCEDURE CODE (WHERE APPLICABLE) OF GOODS IMPORTED BY EXEMPT BODIES OR PERSONS**

Exemption No	Body or person	Supplies	Customs Procedure Code
1	Disabled persons and the blind.	Appliances and identifiable spare parts (including cells for hearing aids but excluding such articles as spectacles, lenses and contact lenses); spare parts of invalid carriages; reading matter and articles specially designed for the blind.	40E15 47E15
2	Benevolent and charitable institutions affiliated with the Mauritius Council of Social Services or receiving a subsidy from Government	Goods received as donations from abroad and related to their normal activities, not intended for sale.	40E13 47E13
3	Any religious body approved by the Director-General	Goods (not being articles or materials intended either for the construction, repair or furnishing of buildings used for public worship or for the manufacture of things to be used in connection with public worship) for actual use in connection with public worship.	4016A 4716A
4	The International Federation of Red Cross and Red Crescent Societies, the Mauritius Red Cross Society, the St John's Ambulance (Mauritius), Mauritius Scouts Association, Mauritius Girls Guides Association and any	Articles directly related to their normal activities, not intended for sale.	40E18 47E18

	other society, association or organization approved by the Minister. Girl Guides Association and any other society, association or organization approved by the Director-General.		
5	Any person.	Any goods not exceeding 1,000 rupees in customs value imported in a single package where the Director-General is satisfied that the package is not part of a larger consignment.	
6	Airlines.	<p>(1) Instructional material and training aids and for in connection with the technical training of ground and flight personnel in Mauritius.</p> <p>(2) Repairs, maintenance and servicing equipment for the purpose of establishing and maintaining international or national service operated by that airline; when certified by the Director of Civil Aviation that the goods are to be used for the purposes mentioned in paragraphs (1) and (2);</p> <p>(3) Fuel and lubricants and other consumable technical supplies contained in the tanks or other receptacles on any aircraft arriving in Mauritius, provided that no</p>	40E17 47E17

		quantity of such fuel, lubricants or other consumable technical supplies is unloaded without paying tax except temporarily and under customs control; and fuel, lubricants and other consumable technical supplies taken on board the aircraft for consumption during flight.	
7	Any non-citizen serving in Mauritius under a Bilateral or Multilateral Agreement with the Government of Mauritius.	(4) Any goods imported or purchased ex-bond as may be approved by the Minister.	40EX9 47EX9
8	Diplomatic missions and agents	(a) Rent, telephone and other services (b) Goods purchased from a registered person on presentation of a VAT Exemption Card issued	
9	Any company engaged wholly and exclusively in – (a) the provision of e-commerce services to persons residing outside Mauritius; or (b) the registration and processing in Mauritius of bets placed on overseas sporting events by persons residing outside Mauritius.	Services provided by banks in respect of credit cards or debit cards processed by the company or accepted by the company as payment for the supply of services it provides.	

10	Any person approved by the Tertiary Education Commission established under the Tertiary Education Commission Act, as a person engaged in the provision of tertiary education.	Construction of a purpose-built building for the provision of tertiary education, as may be approved by the Tertiary Education Commission.	
11	Any company registered with the Board of Investment established under the Investment Promotion Act, as a company engaged in the provision of health services.	Construction of a purpose-built building for the provision of health services.	
12	(a) National Housing Development Company Ltd. (b) Housing development trust, or other non-profit vehicle, carrying on the construction of social housing, registered with the committee set up under Section 50L(3) of the Income Tax Act.	Construction of social housing and any improvement or repairs of a capital nature in relation thereto. Construction of social housing.	

APPENDIX III
CERTIFICATE TO CUSTOMS

I hereby certify that –
.....
.....
(Full Names of Body or Person)
is exempted from the payment of VAT under exemption number
of the Ninth Schedule to the Value Added Tax Act in respect of the imported goods as per
Customs Declaration dated

Signature Date

Full names of Signatory

Capacity in which acting

Note – The exemption authority issued by the Director-General, Mauritius Revenue Authority should, where applicable, be attached to the Customs Declaration.

APPENDIX IV
DECLARATION TO SUPPLIER

I hereby certify that –

.....

(Full Names of Body or Person)

is exempted from the payment of VAT under exemption number

of the Ninth Schedule to the Value Added Tax Act in respect of the supplies described in

Invoice No dated for the value of Rs

made by the registered person

(Full Names of Person registered for VAT)

Bearing VAT Registration No.:

Signature Date

Full names of signatory

Capacity in which acting

Note – Where applicable, the exemption authority issued by the Director-General, Mauritius Revenue Authority should be attached to the written declaration.

If the written declaration is not obtained or cannot be produced to the MRA Officer on request, the registered person will have to pay the tax due on the supply of those goods.

APPENDIX V
APPLICATION FOR EXEMPTION

Full Name

Address
.....

Supplies in respect of which exemption is being claimed:
.....

Exemption Number under which supplies fall

Rules and objects of entity enclosed Yes/No

Signature Date

Capacity in which acting