

VAT FREE

&

**VAT PAID
SUPPLIES**



2018

Foreword

This leaflet describes the procedures approved by the Director-General of the Mauritius Revenue Authority to allow VAT registered persons to make:

- i. VAT paid supplies attracting VAT refund to visitors; and
- ii. VAT free supplies to visitors and departing citizens of Mauritius.

The schemes are operated with the collaboration and assistance of the Mauritius Chamber of Commerce and Industry (MCCI).

Every VAT registered person who wishes to make supplies to visitors and departing citizens of Mauritius under the scheme shall contact the MCCI regarding the administrative arrangements for the operation of the scheme.

The MCCI and every approved registered person shall comply with the conditions laid down by the Director-General for the operation of the scheme.

This leaflet is for information only. For the legal provisions, you may consult the Value Added Tax legislation.

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1. Introduction

Regulation 14 of the Value Added Tax Regulations 1998 provides that any VAT registered person may, subject to such conditions as may be imposed by the Director-General, make:

- VAT paid supplies of taxable goods to a visitor, the amount of VAT paid being refundable, under customs control, to the visitor at the time of his departure from Mauritius; or
- supplies of taxable goods free of VAT to a visitor or departing citizen of Mauritius provided that the goods are delivered, under customs control to the visitor or departing citizen of Mauritius, as the case may be, at the port or airport.

2. Definition of “visitor” and “departing citizen of Mauritius”

‘Visitor’ and **‘Departing citizen’** are defined in section 2 of the VAT Act as follows:

- ‘Visitor’** means a person holding;
 - a. a foreign passport; and
 - b. a valid ticket for travel by air or sea to a foreign airport or port.
- ‘Departing citizen of Mauritius’** means a citizen of Mauritius who holds;
 - a. a valid passport; and
 - b. a valid ticket for travel by air or sea to a foreign airport or port.



3. VAT paid Supplies attracting VAT refund

3.1 Operation of the system

Any VAT registered person may make VAT paid supplies to a visitor, the amount of VAT being refundable under Customs control to the visitor at the time of his departure from Mauritius, provided that:

- The goods are not spirits, wine, cigarettes or other tobacco products; and
- The VAT registered person complies with the procedures described below.

3.2 Procedures to be followed

- 3.2.1** A VAT registered person willing to operate the system should inform the MCCI so that appropriate arrangements may be made. MCCI may be contacted at:

6, Adolphe de Plevitz Street, Port Louis

Tel: +230 203 4830 | Fax: +230 208 0076

E-mail: contact@tax.freeshopping.mu

**Website: www.mcci.org
www.taxfreeshopping.mu**

At the time of sale the registered person shall issue a VAT invoice, and a sales receipt in Mauritian rupees as per **Annex I** to the visitor. The sales receipt should be of A4 size, serially numbered and prepared in three legible copies.

- 3.2.2** The VAT registered person has to hand over the VAT invoice, the sales receipt and the goods to the visitor, and immediately after the sale forward a copy of the sales receipt by fax or by any other electronic device to:
- the MCCI Refund Counter at the Airport in the case of departure from SSR International Airport, or at the port in case of departure by cruise ships. (Tel: 637 7401, Fax: 637 6249);
 - the Customs Officer at the port in the case of departure of the visitor from Mauritius by sea other than by cruise ships; (Tel: 242 8146, Fax: 242 8147); or
 - the Customs Officer in Rodrigues, in the case of departure of the visitor from Rodrigues on an international flight (Tel: 832 0261, Fax: 832 0261).

3.3 Refund of VAT

- 3.3.1** At the time of his departure, the visitor shall present to the Customs Officer the goods together with the sales receipt and his passport or other travel documents. After Customs and Immigration control, he shall claim the refund of the VAT paid at the MCCI Refund Counter in the departure lounge at S.S.R International Airport or at the port for cruise ships, or the Customs Officer at the port or the Customs Officer in Rodrigues Airport depending on the place of departure.
- 3.3.2** In the case of refund at the MCCI Refund Counter, the refund to the visitor would be made in Pound Sterling, South African Rand, US Dollar or Euro, whichever is acceptable to the visitor;
- 3.3.3** In the case of departure by ship (other than cruise ships) at the port or from Rodrigues on an international flight, the visitor will have to provide necessary details of his bank account to enable the MRA to credit his account.
- 3.3.4** No refund of VAT shall be made by MCCI where the amount refundable before deduction of administrative charges is less than 300 rupees in the aggregate in respect of purchases made.

For every refund a deduction of 2% of the sales value with a minimum of Rs 100 and a maximum of Rs 2000 would be made in respect of administrative charges.



4. Supplies free of VAT to visitors or to departing citizens of Mauritius

4.1 Prerequisites to operate the system

- 4.1.1** The business premises should be located in an area widely visited by tourists and should provide a pleasant and convenient environment.
- 4.1.2** The VAT registered person must keep appropriate records and comply with the relevant provisions of the VAT Act.

4.2 Procedures to be followed

- 4.2.1** A VAT registered person willing to make supplies free of VAT to visitors and departing citizens of Mauritius should inform the MCCI so that appropriate arrangements could be made.
- 4.2.2** Where goods are supplied free of VAT to a visitor or a departing citizen of Mauritius, payment may be made in any currency acceptable to the VAT registered person.
- Goods sold free of VAT should be placed in a package, which must be sealed in the presence of the visitor or departing citizen of Mauritius, signed by him and countersigned by the VAT registered person.
 - At the time of sale, the VAT registered person has to issue a VAT invoice and a sales receipt as per Annex II, This should be of A4 size format, serially numbered and drawn in 3 copies, marked "original", "duplicate", and "triplicate" respectively.
- 4.2.3** The operator should hand over the original to the visitor, affix the duplicate on the package and retain the third copy as part of his records.

4.2.4 The VAT registered person should transfer the package to:

- the airport to be placed in the custody of the MCCI for delivery under customs control to the visitor or departing citizen of Mauritius at the time of his departure, in case of departure from SSR International Airport or by cruise ships at the port;
- the Customs Officer at the port in case of departure of the visitor or departing citizen of Mauritius by sea other than by cruise ships; or
- the Customs Officer at Rodrigues Airport, in the case of departure of the visitor or departing citizen of Mauritius from Rodrigues on an international flight.

4.3 Delivery of goods

4.3.1 In case of departure from SSR International Airport, on presentation of the original sales receipt, the MCCI will hand over the package, under customs control, to the visitor or the departing citizen of Mauritius at the MCCI counter in the departure lounge or at the port for cruise ships.

4.3.2 The visitor or departing citizen of Mauritius should acknowledge having received the goods on the original sales receipt.

4.3.3 In case of departure by sea or from Rodrigues on an international flight the package will be handed over by the appropriate Customs Officer.

4.4 Undelivered VAT Free Supplies

4.4.1 MCCI shall forward, on a monthly basis, to the Director-General, a return of goods received and handed over to visitors or departing citizens of Mauritius and of goods remaining unclaimed which have been handed over to the proper officer.

5. Monthly list of approved VAT registered persons



The MCCI shall forward to the Director-General at the end of each month a list of VAT registered persons who have made arrangements to operate the VAT Paid and VAT Free Supplies schemes during the month in question.

Annex I - Receipt -VAT Paid Supplies to Visitor

Annex I

VAT PAID SUPPLIES TO VISITOR						
Original		Receipt			Serial No	
					Date of Sale	
VAT Registration Number		V A T			BRN.....	
Full name of registered person				VAT Invoice Number.....		
Address:				Tel: Fax: Email:		
Item	Model	Brand	Description of Goods subject to VAT	Quantity	Unit Price (MUR)	Total (MUR)
Total sale value in words.....					Total excl. VAT
.....					VAT 15%
.....					Total
DECLARATION					I hereby certify that the particulars shown herein have been verified with the passport or travel documents of the visitor.	
Visitor's Surname		Other Names				
Permanent address		Passport No				
.....		Date of Issue				
.....		Date of Expiry.....		Name:		
.....		Flight No./ Voyage No.....		Signature:.....		
.....		Date of Departure		Capacity in which acting		
Nationality						
FOR OFFICIAL USE			ACKNOWLEDGEMENT OF RECEIPT OF VAT REFUND			
I certify that the above visitor produced his goods on			I acknowledge having received the amount of			
Departure by Flight No./Voyage No*..... to being refund of VAT on goods mentioned above.			
Signature of Customs Officer			Signature of Visitor			
Identity No			Name			
* Delete as appropriate			Date			
TERMS AND CONDITIONS						
1 The visitor, at the time of his departure and on presentation to the proper Customs Officer of the goods, passport or other documents, the original of this receipt, may claim a refund of any VAT paid on those goods.						
2 An administrative fee of 2% of the sales value before duties /taxes, with a minimum of 100 rupees and a maximum of 2,000 rupees, is deductible from the amount of VAT payable to the visitor.						
3 Refund of VAT may be made in Pound Sterling, South African Rand, US Dollar or Euro, whichever is acceptable to the visitor.						
4 No refund of VAT will be made where the amount otherwise refundable before deduction of administrative charges is less than 300 rupees in respect of purchase made in any shop.						

Annex II - Receipt - VAT Free Supplies to Visitor or Departing Citizen of Mauritius

Annex II

VAT FREE SUPPLIES TO VISITOR/ DEPARTING CITIZEN																
Original				Serial No.:												
Receipt				Date of sale:												
VAT Registration Number		<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">V</td> <td style="width: 20px; text-align: center;">A</td> <td style="width: 20px; text-align: center;">T</td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table>			V	A	T								BRN:	
V	A	T														
		VAT Invoice no.....														
Full name of registered person:																
Address:..... Tel:..... Email:																
Item	Model	Brand	Description of Goods	Quantity	Unit Price (MUR)	Total										
Total Sale value in words.....					Total										
DECLARATION				I hereby certify that the particulars shown herein have been verified with the passport or travel documents of the visitor / Departing citizen of Mauritius.												
Visitor's /D.citizen Surname.....		Other Names		Name												
Permanent address		Passport No		Signature.....												
.....		Date of Issue		Capacity in which acting:.....												
.....		Date of expiry.....														
.....		Flight No./Voyage No.....														
Nationality		Date of Departure.....														
FOR OFFICIAL USE				ACKNOWLEDGEMENT OF RECEIPT OF GOODS												
I certify that the above visitor/departing citizen of Mauritius produced his/her goods on				I acknowledge having received the goods mentioned above												
Departure by Flight No./Voyage No*				Signature of Visitor /Departing citizen of Mauritius:												
to.....															
Signature of Customs Officer				Name												
Name				Date												
Identity No																
* Delete as appropriate																
TERMS AND CONDITIONS																
Goods purchased VAT Free by a visitor/Departing citizen of Mauritius will be delivered at the Airport or Port under Customs control to the visitor/Departing citizen of Mauritius at the time of departure, on presentation to the proper Customs Officer, of his/her passport and other travel documents, the original and duplicate of this receipt.																

