

## VAT Exemption on Supplies made to Diplomatic Missions and Agents

The Mauritius Revenue Authority (MRA) wishes to inform VAT registered persons that:

1. Diplomatic missions and agents are exempt bodies and are, therefore, exempted from payment of VAT.
2. The exemption is applicable **ONLY** when the total value of purchases (taxable goods and exempt goods) at any one time from a VAT registered supplier exceeds Rs 3,000.
3. No VAT exemption should be allowed on motor vehicles, petrol, alcoholic drinks and cigarettes as the exemption on these items are subject to quotas monitored by the Ministry of Foreign Affairs, Regional Integration and International Trade.
4. The exemption may be availed by a diplomatic mission or agent on production of the VAT Exemption Card issued jointly by the Director-General of the Mauritius Revenue Authority and the Secretary for Foreign Affairs, subject to the conditions specified in the VAT Exemption Card.
5. The supplier should, before proceeding with the sale without charging VAT should ensure that:
  - (i) the person making the purchase is the one whose photo appears on the VAT exemption card, and
  - (ii) the buyer has filled in the form [VAT 7E](#) which is available on MRA website [www.mra.mu](http://www.mra.mu)
6. Where VAT invoices in the form of till receipts with VAT charged on taxable items are issued, the VAT registered person shall exempt the diplomatic mission or agent from payment of the VAT on the relevant items and make an adjustment to the output VAT supported by the VAT Exemption Form duly signed by the diplomatic mission or agent.

For further details, kindly visit MRA website: [www.mra.mu](http://www.mra.mu) or phone MRA Helpdesk on **207 6000** during working hours.