

GUIDE FOR

FOREIGN SUPPLIERS OF DIGITAL AND ELECTRONIC SERVICES

March 2026

Version 2.0

Content

Introduction	3
Who is a foreign supplier?	4
What are digital or electronic services?	4
Are foreign suppliers required to charge and remit VAT?	4
Who must register for VAT?	5
How can a foreign supplier register for VAT in Mauritius?	5
How should a foreign supplier determine whether a recipient is in Mauritius?	8
When should the foreign supplier appoint a tax representative?	8
Who can be a tax representative?	9
What are the obligations of the tax representative?	9
Relationship between the foreign supplier and the tax representative	9
What are the duties and liability of a tax representative?	10
Is there a registration process for tax representatives?	11
When should VAT charged be included in a VAT return?	11
Should foreign suppliers issue VAT Invoice?	11
Can local businesses claim VAT on digital or electronic services procured from foreign suppliers even when no VAT invoice is issued by the foreign supplier?	11
How should VAT returns be submitted?	12
How can foreign suppliers view the VAT returns submitted by the tax representatives?	12
Should VAT returns be submitted on a monthly basis or quarterly basis?	12
How should payments be made?	13
Can input tax be claimed by the foreign supplier?	14
Should a VAT - registered business still apply the reverse charge mechanism when purchasing digital and electronic services even if the foreign supplier is VAT-registered in Mauritius?	14
What happens if a foreign supplier fails to register or pay VAT?	14
Where can assistance be obtained?	14

The contents in this guide are for information purpose only.

© Mauritius Revenue Authority

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, including photocopying and recording, without written permission from the copyright holder.

This guidance is issued for informational purposes only and does not replace or override the provisions of the VAT Act or any regulations issued thereunder.

Version	Changes	Date
V 1.0	Original Document	19-Dec-25
V 2.0	Changes in Section <ul style="list-style-type: none"> • Section 5: Additional information for VAT registration by tax representative and foreign supplier • Section 13: Merged under Section 5 • Section 16: Additional information on submission of VAT returns by tax representative and foreign suppliers • Section 17: Accessing VAT returns where same is submitted by tax representatives 	

Introduction

Following amendments made to the Value Added Tax Act by the Finance Act 2025, a new Section 14A has been introduced to bring within the scope of Value Added tax (VAT) the supply of digital and/or electronic services made by foreign suppliers to persons in Mauritius. This obligation will be effective as from **1 January 2026**.

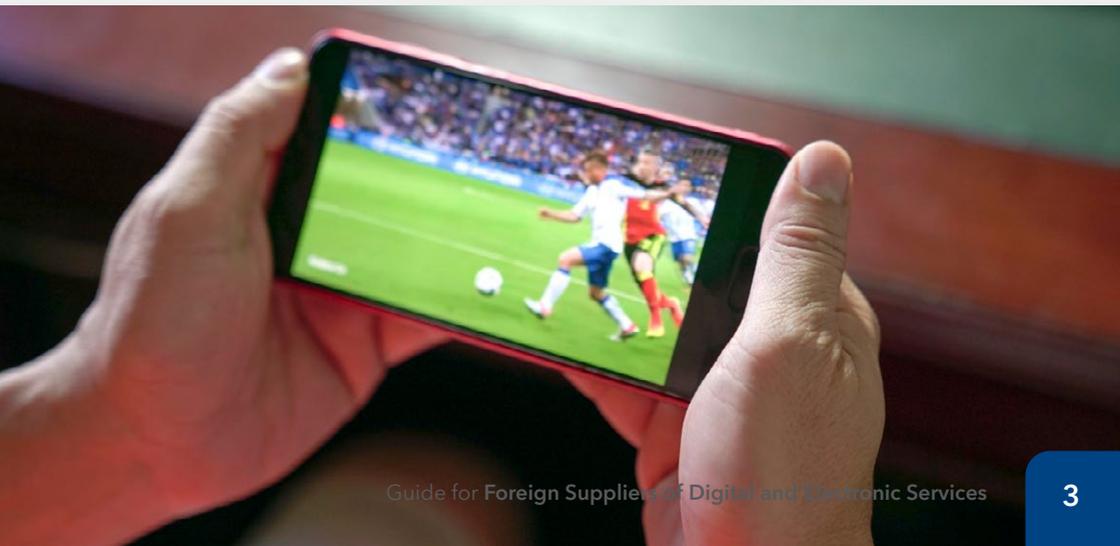
The Mauritius Revenue Authority (MRA) is responsible for the administration, registration, and collection of VAT from foreign suppliers of digital and/or electronic services.

Foreign suppliers of digital or electronic services in Mauritius are required to compulsorily register for VAT with MRA, charge and collect VAT on these services, submit monthly or quarterly VAT returns, as applicable, and remit the VAT charged or collected to MRA. The VAT charged or collected should be remitted to MRA in US Dollar, Euros, GB Pounds Sterling, Singapore Dollars, South African Rands or Swiss Francs.

The VAT charged or collected should be remitted to MRA in US Dollar, Euros, GB Pounds Sterling, Singapore Dollars, South African Rands or Swiss Francs.

The VAT return with respect to a month or quarter, as applicable, should be submitted electronically to MRA and the remittance of the VAT, in accordance with the return, should be made electronically to MRA on or before the end of the following month.

The facilities for registration, submission of VAT returns and payment of VAT in accordance with the returns are available on MRA website: www.mra.mu



1. Who is a foreign supplier?

A foreign supplier is a person who:

- a. has no permanent establishment in Mauritius or has his place of abode outside Mauritius; and
- b. supplies, in the course of his business, digital or electronic services to a person in Mauritius.

2. What are digital or electronic services?

For the purposes of this Guide, digital or electronic services are services which have been specified under Part III of the Tenth Schedule to the VAT Act as follows:

- a. Supplies of images or texts, such as photographs, screensavers, electronic books and other digitized documents.
- b. Supplies of music, films, television shows, games and programmes on demand.
- c. Supplies of applications, software and software maintenance.
- d. Website supply or web hosting services.
- e. Advertising space on a website.
- f. Online magazines.
- g. Distance maintenance of programmes and equipment.

3. Are foreign suppliers required to charge and remit VAT?

Yes. Under Section 14A(1) of the VAT Act, a foreign supplier shall charge VAT on any digital or electronic services supplied to any person in Mauritius in accordance with Sections 9, 10 and 12 of the VAT Act.

This means that when a foreign supplier is supplying a digital or electronic service to persons in Mauritius, the foreign supplier should charge VAT at the **rate of 15%** on its taxable supplies.

Thereafter, the foreign supplier is required to submit, a monthly or quarterly VAT return, as applicable, within 1 month from the end of the month or quarter and at the same time, remit the VAT, in the applicable currency, in accordance with that return.

4. Who must register for VAT?

A foreign supplier must register for VAT in Mauritius if it supplies digital or electronic services specified at paragraph 2 above, in Mauritius.

Foreign suppliers are informed that VAT registration is compulsory, irrespective of their turnover of taxable supplies.

5. How can a foreign supplier register for VAT in Mauritius?

A foreign supplier must register for VAT electronically through MRA website at www.mra.mu

The procedure for VAT registration is that the foreign supplier should firstly submit an email on registration@mra.mu together with the following mandatory details:

For companies:

- i. Certificate of registration from the country of origin;
- ii. Correspondence address;
- iii. Phone number; and
- iv. email address.

For individuals:

- i. Passport;
- ii. Correspondence address;
- iii. Phone number; and
- iv. Email address.

Once the above details have been duly submitted to the above email address, the foreign supplier will be provided with a **Tax Account Number (TAN)** which will be communicated to the email address submitted above.

Registration process may then be initiated through one of the following options:

Option 1	Where a tax representative has been appointed and tax representative is registered with the MRA as an e-Filing Service Centre
Option 2	Directly by the foreign supplier

Option 1: Where a tax representative has been appointed and is registered with the MRA as an e-Filing Service Centre

Tax Representatives who are registered as an e-Filing Service Centre with the MRA will be able to register on behalf of the foreign supplier.

A link will be made available where the tax representative will use its own username and password as an e-filing service centre to access the VAT registration portal and register on behalf of the foreign supplier using the latter's TAN only.

Upon successful registration, an email confirmation will be sent to the email addresses provided at time of registration.

Option 2: Directly by Foreign Supplier

Upon successful submission of the information details requested in Step 5 above, the foreign supplier will be provided with a Tax Account Number and a password will have to be created.

i. Online Portal [Secure Password Reset]

The password will be generated online using a secure portal and will involve the following steps:

Step 1	The following items will be provided to the foreign supplier on the email address confirmed above: - TAN - One Time Security Code - Link to generate the password
Step 2	Foreign supplier clicks on link to reset password and enters the TAN, Security Code and Email Address
Step 3	Once validated, an OTP is then sent to the email address provided in Step 2 above
Step 4	A new screen is displayed whereby foreign supplier enters the OTP received and he is prompted to reset the password

ii. VAT Registration Portal

The foreign supplier will then use the TAN and newly created password to log in to the simplified VAT registration portal which is available on our website: www.mra.mu

LOGIN

Username

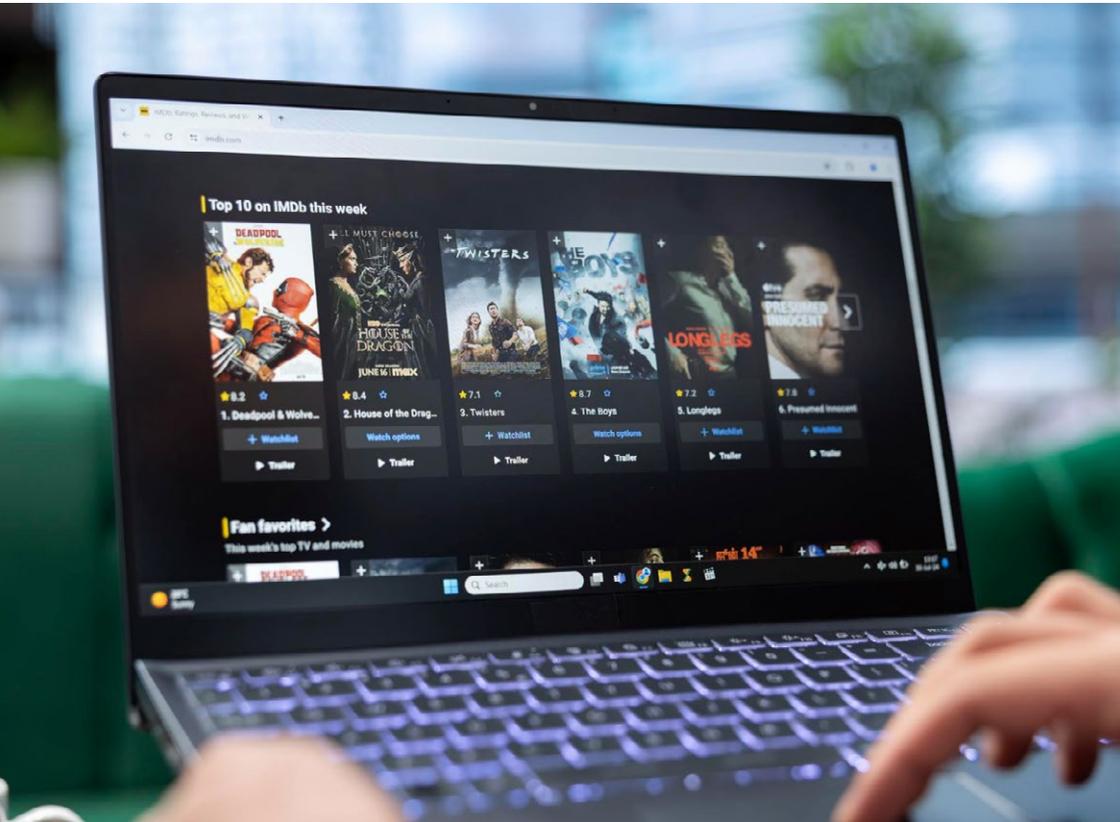
Password

[Login](#)

[Click here](#) for password management for Individual.
[Click here](#) for password management for Corporate.

Once logged in, it will be required to choose the option **“Foreign supplier supplying digital or electronic services”** under the business activity field. Additionally, it will be required to select the digital or electronic services being supplied as per Section 2 of the Guide above.

Once registered, MRA will issue a confirmation notice to the foreign supplier on the email address provided.





6. How should a foreign supplier determine whether a recipient is in Mauritius?

A foreign supplier must treat a recipient of a digital or electronic service as being in Mauritius if any two of the following indicators are non-contradictory and support the conclusion that the recipient is in Mauritius.

These indicators include:

- a. the billing address of the person to whom the supply is made;
- b. the location of the bank from which the payment for the service to the supplier originates;
- c. the internet protocol or another geolocation method address of the device used by the person to whom the supply is made;
- d. the international country code provided by the person to whom the supply is made in his contact details (mobile phone or land-based phone); or
- e. any commercially relevant information.

7. When should the foreign supplier appoint a tax representative?

As per section 14A(2) of the VAT Act, where the turnover of taxable supplies of a foreign supplier in Mauritius exceeds or is likely to exceed Rs. 3 million or its equivalent in foreign currency, it must appoint a tax representative who shall have a permanent establishment in Mauritius.

8. Who can be a tax representative?

The tax representative should be legally authorized to represent the foreign supplier before MRA and must be a licensed professional or entity with familiarity and/or expertise in Mauritian tax matters, such as:

- Certified Public Accountants
- Tax Advisory Firms
- Legal Firms with expertise in tax law
- Tax Agents or Tax Consultants authorized under MRA Act;
- Any other person as may be authorized by MRA.

9. What are the obligations of the tax representative?

The tax representative is responsible for submitting VAT returns, making payments to MRA, and ensuring that all other obligations under the VAT Act are complied with.

The tax representative is answerable to MRA for the doing of all such things as are required to be done under the Act.

10. Relationship between the foreign supplier and the tax representative

The relationship between the parties shall be understood as a principal - agent relationship:

- The **foreign supplier (principal)** remains the taxable person and the entity legally responsible for VAT obligations arising from supplies of digital or electronic services to persons in Mauritius. It is the responsibility of the principal to ensure that the appointed tax representative submits the VAT returns and effect VAT payments on a timely basis within the deadline.
- The **tax representative (agent)** acts on behalf of the foreign supplier for the purpose of fulfilling administrative and compliance duties under the VAT Act.

11. What are the duties and liability of a tax representative?

The tax representative is responsible for administrative compliance on behalf of the foreign supplier.

In particular, the tax representative should ensure compliance with all requirements relating to the digital services tax, including:

- VAT registration;
- Timely filing of tax returns and related payment; and
- The submission of all such documents and information as the MRA may require.

The tax representative must ensure that the foreign supplier is fully informed about the requirements for compliance and the steps necessary to achieve it.

Consequently, a tax representative is not automatically criminally or financially liable for the tax debts of the foreign supplier simply by virtue of appointment.

Tax representatives will be held liable where:

- a. Payments have been received from foreign suppliers but not promptly remitted to the MRA;
- b. They act recklessly or negligently or fail to do such thing as may be reasonably expected from them as an agent; or
- c. They do not act in good faith.

Exposure of the tax representative is therefore limited to their own failures, acts or omissions.



12. Is there a registration process for tax representatives?

No separate registration is required for a tax representative with MRA. Upon the appointment of a tax representative by a foreign supplier, MRA must be notified in writing. This can be done by sending an email to digital.vat@mra.mu.

The notification should include a signed letter of representation which must detail the following information pertaining to the tax representative:

- **Date of appointment**
- **Full name of the tax representative**
- **TAN or BRN of tax representative**
- **Office address, email address and phone number of tax representative.**

The tax representative must also formally notify MRA of their acceptance of the appointment.

Any change in tax representatives must be promptly communicated to MRA in writing.

13. When should VAT charged be included in a VAT return?

VAT charged or collected should be included in the VAT return for a month or quarter based on the earlier of the dates on which the foreign supplier has issued an invoice or has received payment for the supply made to the person in Mauritius.

14. Should foreign suppliers issue VAT Invoice?

No. Foreign suppliers are not required to issue VAT invoice as per Section 20(7) of the VAT Act.

15. Can local businesses claim VAT on digital or electronic services procured from foreign suppliers even when no VAT invoice is issued by the foreign supplier?

Yes. Credit for input VAT can be claimed by the local business.

16. How should VAT returns be submitted?

A foreign supplier, or its tax representative, is required to submit VAT returns electronically to the MRA after the end of every taxable period, within twenty days or such other time as may be prescribed.

At the time of submitting the return, the foreign supplier must also provide electronically a list of taxable supplies made to any person in Mauritius.

- Foreign suppliers which legally do not need to have a tax representative will use their username (TAN) and password to submit the VAT return online through MRA Company Portal.
- Tax Representatives will use their own username and password as an e-Filing Service Centre to submit the return on behalf of the foreign supplier.

17. How can foreign suppliers view the VAT returns submitted by the tax representatives?

Where tax returns are submitted by tax representatives, foreign suppliers will still have the option of verifying the VAT returns submitted and payments made on their behalf by their tax representatives. For this purpose, they will have to access the MRA Company Portal by using the password which they have created as per the secure electronic method described above.

18. Should VAT returns be submitted on a monthly basis or quarterly basis?

A foreign supplier whose annual turnover of taxable supplies in Mauritius exceeds **MUR 10 million**, has the obligation to submit VAT returns on a **monthly basis**.

Where the **annual turnover falls below this threshold**, the foreign supplier may opt to submit VAT returns on a **quarterly basis**.

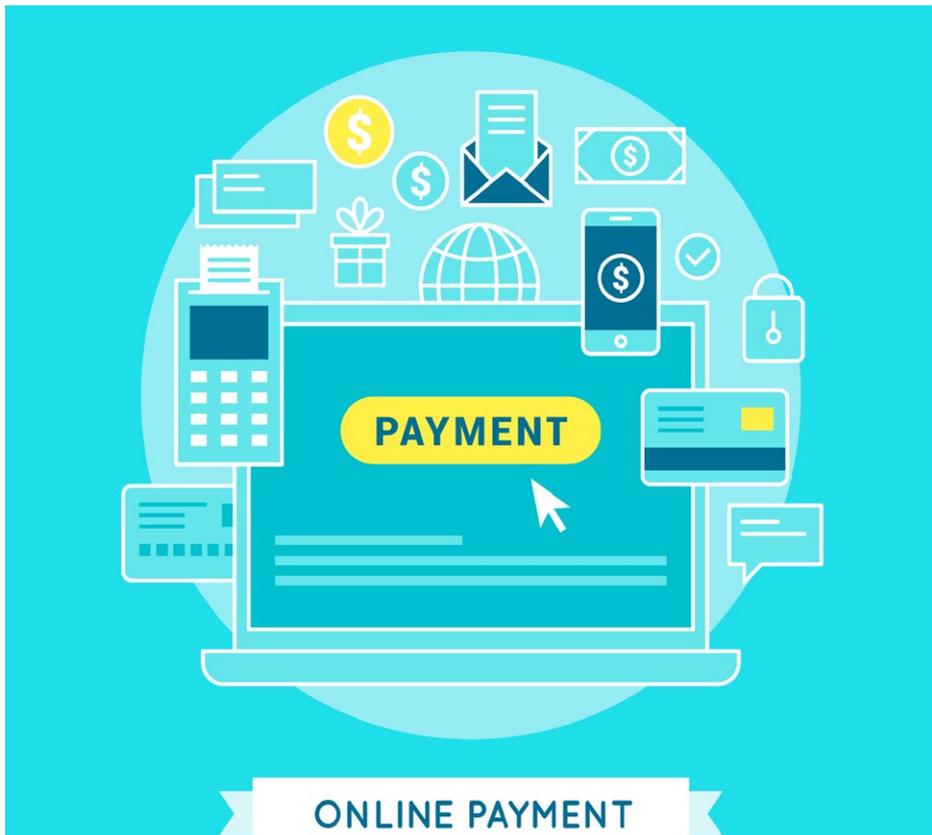
19. How should payments be made?

VAT payments should be made electronically at the time of filing the VAT return.

Where a foreign supplier receives payment in US Dollar, Euros, GB Pounds Sterling, Singapore Dollars, South African Rands, Swiss Francs or such other foreign currency as may be approved by the Director-General, he shall submit his VAT return under section 22 and pay any tax specified therein in that currency.

Where a foreign supplier receives payment in more than one currency, he shall submit his VAT return under section 22 and pay any tax specified therein in a currency of his choice among the above currencies.

Tax representatives must ensure that direct debit orders are properly submitted to MRA to facilitate the bank's authorization of the direct debit payment for foreign suppliers.



20. Can input tax be claimed by the foreign supplier?

No. According to Section 21(2)(i) of the VAT Act, no input tax is allowable to a foreign supplier of digital or electronic services.

21. Should a VAT - registered business still apply the reverse charge mechanism when purchasing digital and electronic services even if the foreign supplier is VAT-registered in Mauritius?

No. Once a foreign supplier is VAT registered in Mauritius, the mechanism of VAT reverse charge will no longer be applicable for digital and electronic services. The foreign supplier, now registered for VAT in Mauritius, should charge VAT to the VAT registered business on the above supply and should report all its supplies made in Mauritius.

22. What happens if a foreign supplier fails to register or pay VAT?

A foreign supplier who fails to register for VAT, submit a VAT return, or pay VAT within the prescribed time shall be liable to penalties and interest as provided under the VAT Act.

23. Where can assistance be obtained?

Foreign suppliers and their tax representatives may contact the Mauritius Revenue Authority for any clarification on VAT obligations relating to digital and electronic services.

Assistance may be obtained by emailing digital.vat@mra.mu or by calling +230 207 6000 during regular working hours from 08:45 to 16:30.





Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius

T: +230 207 6000 | F: +230 211 8099 | E: headoffice@mra.mu | W: www.mra.mu

