



MAURITIUS REVENUE AUTHORITY

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Notice to VAT registered exporters of exempted goods

VAT-Export of exempted goods

It has been decided that exempted goods, when exported by VAT registered persons, will be treated as **zero-rated** goods as from

1 October 2006

Where goods and services are used to make both taxable supplies and exempt supplies, for the purpose of calculating the proportion in which credit for input tax is to be allowed for taxable period October 2006 onwards, VAT registered exporters are authorised to adjust the actual figures of taxable supplies for the previous accounting year by adding the value of exempted goods that were exported during that year.

Director General

18 October, 2006