



**VALUE ADDED TAX
APPLICATION FOR REGISTRATION**
(The Value Added Tax Act)
(section 15 (1) or 16)

Form duly filled in to be forwarded to the Director-General, Mauritius Revenue Authority, Efram Court, Cnr Mgr. Gonin & Sir V. Naz Streets, Port Louis.

Please read the notes on pages 3 and 4 before filling in this form

USE BLOCK LETTERS

FOR USE BY MRA OFFICE											
Date received											
District code					Business code						
Type of regn.					Tax. period						
Approved					Edited						
Not Approved					Ent. In comp.						
Date of regn.											
VAT Reg. No.	V	A	T								

PARTICULARS OF APPLICANT

1 Full name (person to be registered) (Ms/Mr/Other-specify)

2 Business name Category of entity Income Tax A/C No.

3 Address of principal place of business

4 Nature of business Tel Fax No. of other places of business E-mail

5 Accounting records Date business started Whether computerised? Yes No Date of closing of annual accounts (Tick as appropriate)

6 TURNOVER

Annual turnover for year ended/ending Taxable Supplies Rs
Exempt Supplies Rs

Taxable supplies consist of: Both goods and services Goods only Services only (Tick as appropriate)

7 BUSINESS TRANSFER

Full name of seller or transferor

VAT Registration Number of transferor Date of sale or transfer

COMPULSORY REGISTRATION

I, Mr/ Ms *
(full name of signatory in BLOCK LETTERS)

(a) hereby declare that all the particulars and information in this form and in any documents attached herewith are true and complete; and

(b) do hereby apply for compulsory registration under section 15 (1) of the Value Added Tax Act with effect from

D	D	M	M	Y	Y

Date

Signature

* Delete as appropriate

Capacity in which acting.....

VOLUNTARY REGISTRATION

I, Mr/ Ms *
(full name of signatory in BLOCK LETTERS)

(a) hereby declare that -

- (i) all particulars and information in this form and in any documents attached herewith are true and complete;
- (ii) the provisions of section 16 (2) of the Value Added Tax Act are being complied with; and

(b) do hereby apply for voluntary registration under section 16 of the Value Added Tax Act with effect from

D	D	M	M	Y	Y

Date

Signature

* Delete as appropriate

Capacity in which acting.....

NOTES – VAT 01

Compulsory Registration

(a) Compulsory Registration under Section 15 (1)

Every person who, in the course or furtherance of his business other than those under parts (b) and (c) below, makes taxable supplies and whose annual turnover of taxable supplies exceeds or is likely to exceed the amount of 6 million rupees is required to apply for compulsory registration under section 15(1) of the Value Added Tax Act.

(b) Compulsory Registration under Section 15 (2) (a) (i) of the Act

Every person engaged in a business or profession listed hereunder and whose turnover does not exceed or is not likely to exceed the amount specified in paragraph (a) above, is required to apply for compulsory registration on a separate form (VAT 1A).

Business or profession of –

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| 1. Accountant and or auditor | 11. Engineer |
| 2. Advertising agent | 12. Estate agent |
| 3. Adviser including investment adviser and tax adviser | 13. Land surveyor |
| 4. Architect | 14. Marine surveyor |
| 5. Attorney and or solicitor | 15. Motor surveyor |
| 6. Barrister having more than 2 years standing at the Bar | 16. Notary |
| 7. Clearing and forwarding agent under the Customs Act | 17. Optician |
| 8. Consultant including legal consultant, tax consultant, management consultant and management company other than a holder of a management licence under the Financial Services Development Act 2001 | 18. Project manager |
| 9. Customs house broker under the Customs Act | 19. Property valuer |
| 10. Dealer in liquor and alcoholic products (wholesale) under the Excise Act | 20. Quantity surveyor |
| | 21. Sworn auctioneer |
| | 22. – |
| | 23. – |
| | 24. General sales agent of airlines |
| | 25. – |
| | 26. Agent in the importation of second hand motor cars or other motor vehicles. |
| | 27. Wholesale dealer in liquor and alcoholic products (wholesale) under the Excise Act. |

(c) Compulsory Registration under Section 15 (2) (a) (ii) of the Act

Every person engaged in a business listed hereunder is required to apply irrespective of the amount of his turnover of taxable supplies for compulsory registration on a separate form (VAT 1B).

1. Banking by a company holding a Banking Licence under the Banking Act 2004 in respect of its banking transactions other than with non-residents and corporations holding a Global Business Licence under the Financial Services Development Act 2001.
2. Management services by a holder of a management licence under the Financial Services Development Act 2001 in respect of services supplied other than those supplied to corporations holding a Category 1 Global Business Licence or a Category 2 Global Business Licence under that Act.
3. Services in respect of credit cards issued by companies other than banks to merchants accepting such credit cards as payment for the supply of goods or services.

Voluntary Registration under Section 16

Any person whose turnover of taxable supplies is below the amount specified in paragraph (a) above and who is not engaged in any business or profession listed in paragraphs (b) and (c) above may apply for voluntary registration. The applicant must satisfy the Director-General that –

- (i) he currently keeps and maintains a proper record of his business; and
- (ii) he has been discharging his obligations under the revenue laws.

Taxable supplies

These are supplies of goods in Mauritius or supplies of services performed or utilised in Mauritius and include zero-rated supplies but exclude exempt supplies. A list of exempt goods or services is listed in the First Schedule to the VAT Act.

Particulars of Applicant

- (a) For a company – attach copy of certificate of incorporation
- (b) For a société/succession
 - attach deed of société/succession
 - attach a sheet duly signed giving full name and address of the manager of the société or the representative of the succession.
- (c) For a sole proprietor, enter **surname** on the first line and the other names on the following lines – kindly attach a copy of your National Identity Card (NIC)

(d) For category of entity, choose from the following and enter in the box the appropriate code.

Category	Code	Category	Code
Company		Societe	
Modernisation and expansion enterprise certificate	03	Formed by notarial deed	31
SEHDA	06	Other	32
Manufacturing excisable goods	12	Sole proprietor	33
Shops under Deferred Duty & Tax Scheme	13	Cooperative Society	34
Category 1 Global Business Licence	14	Succession	35
Banking Licence	15	Statutory corporation	36
Freeport Licence	16	Ministry/department, local authority	37
Other	29	Club and association	38
		Other	99

(e) In case you do not have an Income Tax Account No., please call at the Mauritius Revenue Authority Office, Ehram Court, Cnr Mgr. Gonin & Sir V. Naz Streets, Port Louis, together with the following documents-

- i. for a company – copy of the certificate of incorporation
- ii. for a société/succession – copy of deed of société/succession
- iii. for a sole proprietor – National Identity Card

(f) Where there are more than one place of business, attach a sheet giving the address of the other places of business.

(g) Where different businesses are in operation, describe the nature of the businesses, starting with the **most important one**.

Turnover

If the business has been in operation for more than 12 months, give the annual turnover.

In case of a new business, give the expected turnover.

The form duly filled in to be forwarded to –

**Director-General,
Mauritius Revenue Authority,
Ehram Court,
Cnr Mgr. Gonin & Sir Virgil Naz Streets,
Port Louis.**

For any further information, please contact the MRA through

Helpdesk: 207 6000

Fax: 211 8099

Email: Headoffice@mra.mu