

REQUEST FOR CANCELLATION OF VAT REGISTRATION

Note: Read the instructions attached carefully before completing this form

VAT Registration No:

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Name of VAT Registered Person:

1. I, Mr/Mrs/Miss....., acting in my own name/as(delete as appropriate) of the above VAT Registered Person, hereby request that the VAT registration of the above person be cancelled.

2. I hereby confirm that:
 - (a) The turnover of taxable supplies of the above VAT Registered Person for the year ended.....was Rs.....
 - (b) The annual turnover of taxable supplies for the year ending on is not likely to exceed six million rupees.
 - (c) The above VAT Registered Person is not engaged in any business or profession specified in the Tenth Schedule to the VAT Act as at 1 July 2015.

3. I understand that in the event MRA cancels the VAT registration of the above VAT Registered Person, he will, as from the effective date of cancellation of VAT registration:
 - (a) cease to hold himself to be a VAT Registered Person;
 - (b) cease to issue VAT invoices;
 - (c) return to the MRA the certificate of VAT Registration and all its copies.

4. I hereby declare that all the information in this form are true and complete.

.....
Signature

.....
Date

NOTES FOR COMPLETION OF “REQUEST FOR CANCELLATION OF VAT REGISTRATION” FORM

- 1. VAT Registration No:** Insert the VAT Registration number of the person who is applying for cancellation of VAT registration.
- 2. Item 1:** Insert the name of the person making the application. Where the VAT Registered Person is not an individual, insert the name of the manager, director or any other person acting on behalf of the VAT Registered Person as well as the capacity in which he is acting (manager, director, etc..).
- 3. Item 2 (a):** Insert the turnover of taxable supplies for the year ended 31 December 2014 where the VAT Registered Person is an individual. In other cases, insert the turnover of taxable supplies for the last accounting year.
- 4. Item 2 (b):** Insert the date on which the following year ends and confirm that the turnover of taxable supplies for that year is not likely to exceed six million rupees.
- 5.** The threshold of six million rupees is not applicable where the VAT Registered Person is engaged in any business or profession specified in the Tenth Schedule to the VAT Act. These businesses and professions are those of accountants, auditors, advertising agents, advisers, architects, attorneys, solicitors, barristers having more than 2 years standing at the Bar, clearing and forwarding agents under the Customs Act, consultants, customs house brokers under the Customs Act, engineers, estate agents, land surveyors, marine surveyors, motor surveyors, notaries, opticians, project managers, property valuers, quantity surveyors, sworn auctioneers, general sales agents of airlines, agent in the importation of second-hand motor cars or other motor vehicles, banking, offshore management companies and credit card services.
- 6.** In the event that MRA cancels the VAT registration, the person should:
 - (i) cease to hold himself to be a VAT Registered Person as from the effective date of cancellation of VAT registration,
 - (ii) cease to issue VAT Invoices as from the effective date of cancellation of VAT registration,
 - (iii) return to the MRA the certificate of VAT Registration and all its copies,
 - (iv) submit a return to MRA for the taxable period in which the cancellation of the registration occurs. No VAT will be payable on the stock in trade and no excess VAT will be refundable.
 - (v) attach a statement showing the details of any adjustment at line 11 of the VAT Return.
- 7.** MRA may carry out a VAT audit before or after the date of cancellation of VAT registration. In the event the VAT registration ought not to have been cancelled, the person would be liable to account for VAT on the taxable supplies during the period the VAT registration is cancelled.
- 8.** Additional information or clarification may be obtained from the MRA hotline service **207 6035** or from the help desk of the MRA Customer Service Centre, Ground Floor, Eham Court, Cnr Sir V. Naz and Mgr Gonin Streets, Port Louis.