VAT e-Filing

A Step-by-step Guide

November 2021

▶ *Introduction*

As part of its strategy to promote tax compliance, the MRA continually reforms and modernises its processes to manage and operate an effective and efficient Revenue Organisation.

The VAT e-filing guide is a publication of the MRA which aims at helping taxpayers to file their returns electronically and at vulgarising the process of submitting VAT Returns.

The e-filing of the VAT Return platform is accessible through the MRA website (www.mra.mu) under the e-services tab. Taxpayers need to have a **user ID** and **password** to file their return.

For further assistance/information, taxpayers are invited to call at the MRA Head Office, Ehram Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis or to phone on the MRA Hotline (2076010).
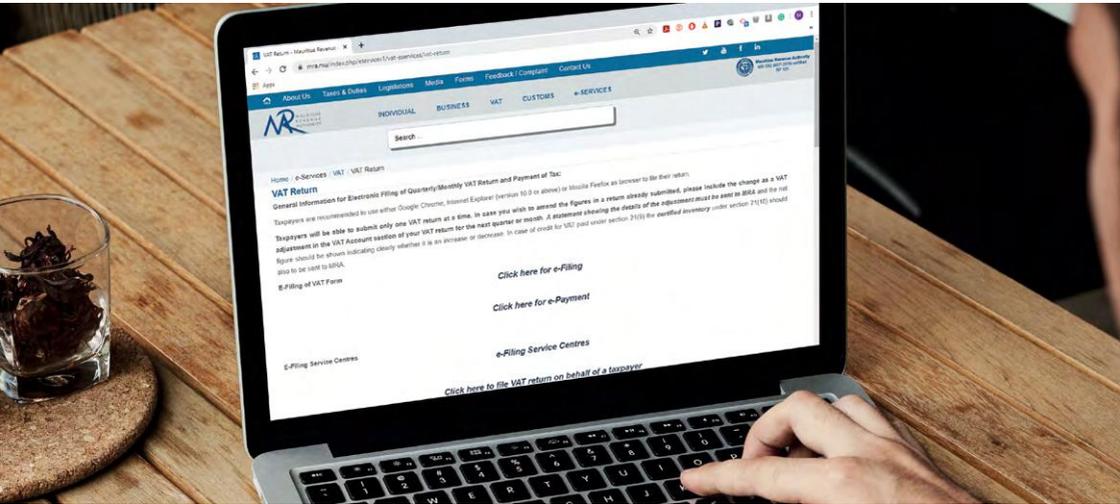
This guide is intended to:

1. Assist taxpayers to file their VAT returns electronically.
2. Provide information about the different modes for the payment of VAT.
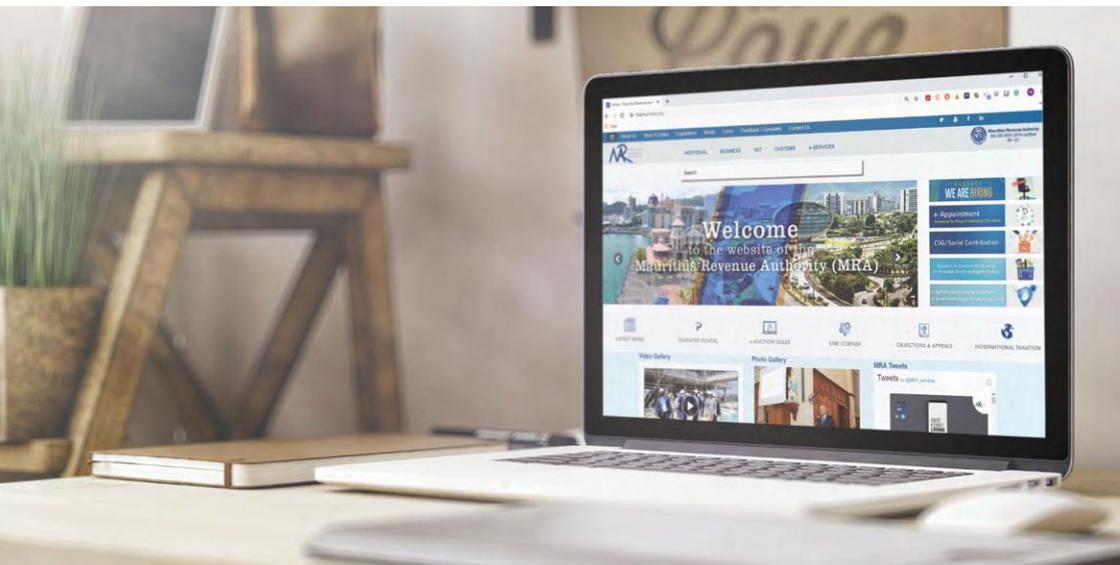
▶ *Step-by-Step Guide for VAT e-Filing*

1. Go to MRA's website: **www.mra.mu**

2. Click on "**e-SERVICES**" - "**Value Added Tax (VAT)**" - "**VAT return**"

3. Read the instructions carefully and then click on – "**Click here for e-Filing**"

4. Insert your **User ID** (TAN/VAT No) and **Password.**

5. Click on **Login**.

6. Select **period** and click on **Start Filing**.

7. Fill in the different tabs with the required details. Kindly ensure that the information provided is 100 % accurate.

8. If you are filing a monthly VAT return, in the "**VAT Annex**" tab, click on "**Click here to submit VAT annex**" to upload VAT Annex information (in the event that you have made supplies to VAT registered persons).
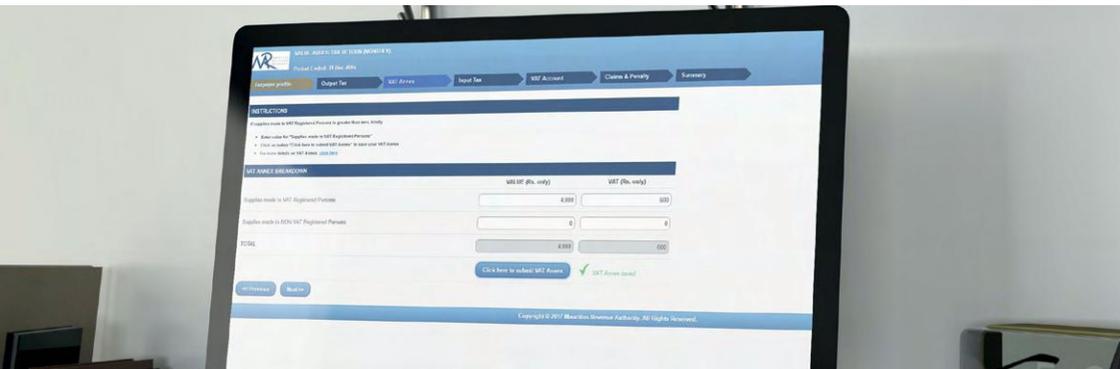
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9. In the "**Summary**" tab choose your payment method and fill in the declarant information.

10. Confirm that the declaration made on the return is true and complete.

11. Click on "**Submit**" to submit your return.
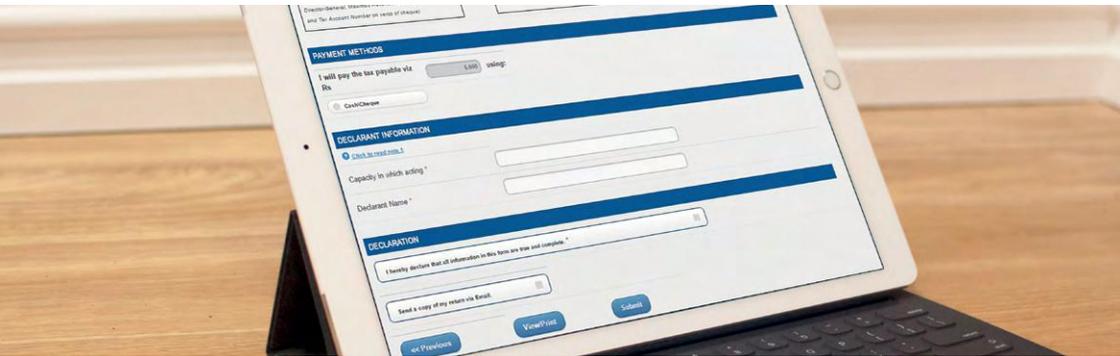
12. You will be notified instantly that your return has been submitted and you will be provided with an acknowledgement ID.

13. You will receive an acknowledgement and a copy of the return in your email, provided that you have selected this option before submitting your return.

Particulars and Information required for VAT e-Filing

Before filing your return online, kindly ensure that you have the following information at hand:

1. Value Added Tax (VAT) Number
2. Password for VAT return issued by MRA (In case you forgot your password, please send a mail to efiling@mra.mu and you will receive your password by post)
3. Contacts details
4. Relevant details for Output Tax, Input Tax, Adjustments and any excess VAT brought forward from the previous taxable period
5. If you are filing for monthly VAT return, VAT annex information should be prepared as a **CSV** or **XML** file as instructed. Templates and help on the VAT Annex file are available under the instruction header in the "VAT Annex" tab.

▶ *Modes of Payment*

The payment can be effected by **Direct Debit** only.

To make use of this payment facility, you should fill in a "Direct Debit Application Form" available on **MRA's website: www.mra.mu** or contact the MRA's Service Counter.

The form must be sent to MRA's Head Office (during office hours) at least three weeks before the e-filing deadline for onward processing to your bank. Taxpayers, who have already availed themselves of this payment facility, need not fill in a new "**PLACH Direct Debit Mandate**".