



# VAT REFUND SCHEME

*for agro-industrial, fisheries and bakery sector*

October 2023

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The **VAT Refund Scheme** for agro-industrial and fisheries sector was introduced in 2012. It has been extended to the bakery sector, tea cultivators and to musicians.

The Scheme provides for the refund of VAT on a scheduled list of services and equipment purchased by planters, horticulturists, breeders, apiculturist, fisherman, bakers and tea cultivators. The equipment on which VAT paid can be refunded varies according to the business activity of the purchaser.

**The following persons, other than a VAT registered person, are entitled to claim a refund under the scheme:**

- Planters/ horticulturist /breeders registered with the Small Farmers Welfare Fund under the Small Farmers Welfare Fund Act or a co-operative society registered under the Co-operatives Act;
- a group of small farmers such as a farmers' association, society, company, or co-operative owned by a small farmer or owned by a group of small farmers, and having an annual turnover not exceeding 10 million rupees registered with the Small Farmers Welfare Fund under the Small Farmers Welfare Fund Act or a co-operative society registered under the Co-operatives Act;
- Apiculturists registered with the Entomology Division of the Ministry of Agro-Industry;
- Fishermen registered with the Ministry responsible for the subject of fisheries;
- Bakers, holding a licence of baker, other than those issued to a hypermarket or supermarket operating as a classified trade under the Local Government Act; and
- Tea cultivators registered with the National Agricultural Products Regulatory Office set up under the National Agricultural Products Regulatory Office Act or a co- operative society registered under the Co-operatives Act 2016.

The Scheme applies to specified services and equipment imported or purchased from a VAT registered person. The relevant equipment for each type of activity are listed in the **Twelfth Schedule to the VAT Act**.

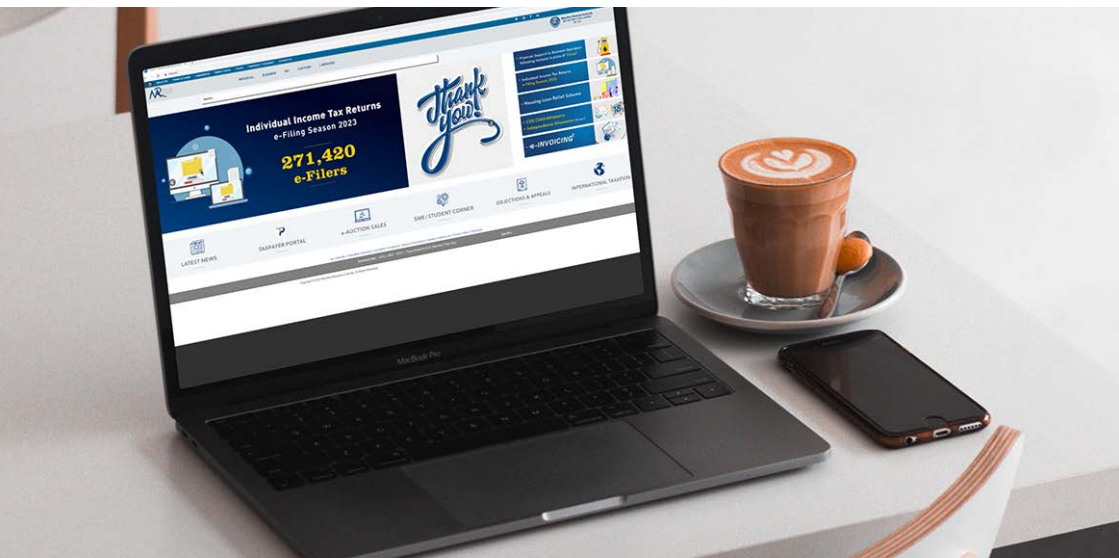
## How to make an application for VAT refund?

An application for refund should be made on a form approved by the Director- General **within 15 days** from the end of the quarter during which the equipment was purchased or services performed, provided that the amount refundable in a quarter is Rs. 1,000 or more. If the amount refundable in a quarter is less than Rs. 1,000, the person may carry forward this amount to the next quarter. Moreover, the application should be accompanied by VAT invoices in respect of services or equipment imported or purchased from a registered person, specifying the name, address and National Identity Card number of the person.

**The MRA will effect refund under the Scheme within 15 days of the date of receipt of the application.**

Applications should be made on the approved form (**VAT 7A**) which may be downloaded from MRA website: [www.mra.mu](http://www.mra.mu)

An application for refund under the Scheme shall not be entertained where it is made after a delay of one year from the date of payment of the tax.



# TWELFTH SCHEDULE

## Section 65(1A) and (1B)

### PART I

## Equipment and services applicable to a Planter or an Horticulturist

- Tractors up to 120 hp, trailers, ploughs, furrowers, tillers, rotovators, blades, buckets, seedlers, harrows and hoes
- Manure spreaders and fertiliser distributors
- Seeds distributors, seeds trays, sowing machines and transplanters
- Harvesting and threshing machinery
- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
- Machinery for the preparation of fruits, nuts or vegetables
- Hand tools including spades, forks, rakes, sécateurs
- Agricultural and horticultural appliances for spraying liquids or powders
- Agricultural plastic crates
- Industrial type agro processing equipment
- Cooling chamber
- Forced air dryers for fruits and vegetables
- Heavy-duty high-pressure cleaning equipment (industrial type)
- Heavy-duty water pumping equipment (industrial type)
- Spare parts for agricultural machinery and equipment
- Weed mats
- Plastic mulch
- Post-harvest equipment
- Dryers for agricultural products
- Weight scales
- Refractometer
- Straw and fodder bailers
- Tyres used for tractors
- Industrial type chill room or cold room
- Fil horticole
- Greenhouse film cover
- Bush cutters
- Fencing, including poles
- Insect/bird proof nets
- pH meters and EC meters
- Protective masks
- Fertiligation pumps
- Green houses
- Hydroponic filters
- Irrigation equipment
- Shade screens
- Sharlon shades
- Water tanks
- Branch chopper
- Earth auger
- Fogging machine
- Handy blower 459 \*
- Irrigation hose
- Land preparation works
- Mini tiller, including blade
- Rental of land leased for agricultural purposes
- Agricultural dehumidifiers
- Aquaponics test kits
- Dutch buckets/pots system
- Generators
- Greenhouse cooling pads
- Greenhouse fans
- Greenhouse grow lights
- Hydroponic trough systems
- Insect traps
- Mesh bags
- Net cups and pots
- Plant support clips
- Vertical grow towers
- Automatic Irrigation Controllers
- Plant Support Mesh
- UV Water Filtration Systems

## PART II

### Equipment applicable to a Pig Breeder

- Heavy-duty high-pressure cleaning equipment (industrial type)
- Heavy-duty water pumping equipment (industrial type)
- Industrial type chill room or cold room
- Cooling fans
- Farrowing crates
- Gestation crates
- Heat lamps
- Hot blasts Incubators
- Nursery crates
- Pig drinkers
- Pig feeders



## PART III

### Equipment applicable to a Breeder other than pig breeder

- Milking machines and milk tanks
- Dairy machinery
- Incubators, chippers and brooders
- Machines for grading eggs
- Drenching guns
- Bush cutters
- Drinkers, feed trough and battery cages
- Debeaking machines, vaccinators
- Heavy-duty high-pressure cleaning equipment (industrial type)
- Heavy-duty water pumping equipment (industrial type)
- Industrial type chill room or cold room
- Cages
- Chicken crates
- Coops
- Feed grinders
- Ventilation fans
- Water tanks
- Machinery for preparing animal feed
- Pregnancy diagnosis kits for cows
- Cooling tanks

## PART IV

### Equipment applicable to an Apiculturist

- Smoking-out apparatus for bee-keeping
- Honey extractor



## PART V

### Equipment applicable to a Fisherman

- Outboard and inboard motors of less than 25 hp
- VHF telecommunications radio
- Equipment used in fishing vessels (off lagoon)
- Industrial type chill room or cold room



## PART VI

### Equipment applicable to a Baker

- Dough mixer, dough hopper and pre-portioner, dough divider
- Moulding machine, rounding machine, conical rounder machine, shaping machine, dough cutting machine
- Depositing machine, for depositing on trays (flat and baguette) with retracting belt
- Fermentation room
- Industrial ovens used in bakery
- Flour sifter
- Bread slicer
- Water dosing machine and water cooler
- Metal detector machine
- Bakery machine of HS codes 8438.10

## **Equipment applicable to a Tea Cultivator**

- Hand-held plucking shear
- Hand-held pruning machine
- Motorised tea harvester







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