

STANDARD e-INVOICE TEMPLATE



July 2023

1. e-Invoicing in Mauritius

With the introduction of the e-Invoicing system in Mauritius, economic operators will be required to generate invoices and their associated debit notes and credit notes, using an Electronic Billing System (EBS) for transmission, in real time, to the MRA e-Invoicing platform for fiscalisation.

In order to comply with the MRA e-Invoicing system, economic operators will have to ensure that their billing systems are able to generate invoices in a structured format, known as the JSON format, as per requirements of standard e-invoice format.

2. Contents of an e-Invoice

The standard template of an e-invoice comprises of both mandatory and optional fields. The mandatory fields are those that must be compulsorily included in an invoice to be valid under the electronic invoice standard. The optional fields are those that may be incorporated, if required by the business. All the mandatory fields should be filled in to register an e-invoice on the MRA e-Invoicing platform.

A standard e-invoice will include the following components:

- Invoice Details
- Seller Identification
- Buyer Identification
- Description of Goods/Services

3. Standard e-Invoice template

A standard e-invoice template shall contain the following fields:

| STANDARD e-INVOICE TEMPLATE | | | | | |
|--|---------------------------------|----------------------|------|---|-------------|
| SN | Item Description | Data Type | Size | Remarks | Requirement |
| Invoice Details - This section has the details pertaining to an invoice | | | | | |
| 1 | Supplier Type | Alphabetic | 4 | The VAT registration status of the supplier. | Mandatory |
| 2 | Transaction Types | Alphanumeric | 3 | The nature of transaction (B2B, B2C or B2G). | Mandatory |
| 3 | Document Types | Alphabetic | 3 | The type of invoice issued by the seller: - Standard invoice - Proforma invoice - Training invoice - Credit note or - Debit note | Mandatory |
| 4 | Invoice Number | String | 100 | The sequential number of invoices, debit notes and credit notes. | Mandatory |
| 5 | Invoice counter | Numeric | 20 | The total number of invoices generated by the EBS. The count is not shown on the invoice. | Mandatory |
| 6 | Invoice reference Identifier | String | 100 | States the invoice number for which a credit note or debit note is issued. | Conditional |
| 7 | Previous invoice/ note hash. | String | 100 | The digital fingerprint of a document obtained using a standardized hashing algorithm as applied to specified fields. | Mandatory |
| 8 | DateTime | yyyyMMdd HH:mm:ss | 17 | The date and time when the e-invoice was issued. | Mandatory |
| 9 | Total Vat Amount | Number | 20 | The total VAT amount collected for the sale of goods/services. | Mandatory |
| 10 | Total Amount without VAT | Number | 20 | The total amount without VAT for the sale of goods/services. | Mandatory |
| 11 | Total Amount without VAT in MUR | Number | 20 | The total amount without VAT for the purchase of goods/services expressed in Mauritian currency if invoice is issued in foreign currency. | Conditional |
| 12 | Currency | Alphabetic | 3 | The currency in which the invoice is issued. | Mandatory |
| 13 | Total Amount Paid | Number | 20 | The total amount inclusive of VAT for the sale of goods/services. | Mandatory |
| 14 | Reason Stated | String | 100 | The reason for issuance of credit/debit note. | Conditional |
| 15 | Sales Transactions | String | 6 | The mode of payment of sales transactions. | Mandatory |

| Seller Identification - This section contains the Seller details | | | | | |
|--|-------------------------------|--------------|-----|---|----------------------------|
| 16 | Name of seller (legal name) | String | 100 | The legal name of the person supplying the goods/services. | Mandatory |
| 17 | Trade Name | String | 100 | The trade name of the person supplying the goods/services. | Optional |
| 18 | VAT Registration Number | Number | 8 | The VAT number of the person supplying the goods/services. | Mandatory |
| 19 | BRN - Supplier | Alphanumeric | 10 | The Business Registration Number (BRN) of the person supplying the goods/services. | Mandatory |
| 20 | Business Address - Supplier | String | 250 | The business address of the person supplying the goods/services. | Mandatory |
| 21 | Telephone number | String | 20 | The telephone number of the person supplying the goods/services. | Optional |
| 22 | EBS Counter number | String | 20 | The counter/terminal details of the EBS where receipt was issued to buyer. | Optional |
| 23 | Cashier ID | Alphanumeric | | The ID of the cashier operating the EBS. | Optional |
| Seller Identification - This section contains the Buyer details | | | | | |
| 24 | Legal name of buyer | String | 100 | The legal name of the person to whom the goods / services are supplied | Conditional |
| 25 | Type of Buyer | Alphanumeric | 4 | The VAT registration status of the buyer. | Conditional |
| 26 | VAT Number - buyer | Numeric | 8 | The VAT number of the person to whom the goods/services are supplied. | Conditional |
| 27 | Business Address - Buyer | String | 100 | The business address of the person to whom the goods/services are supplied. | Optional |
| 28 | BRN - buyer | String | 10 | The BRN of the person to whom the goods/ services are supplied. | Conditional |
| 29 | NIC / NCID of buyer | String | 14 | The National Identity Card of the buyer. To be implemented at a later stage. | Optional |
| Description of Goods/Services - This section contains the details of each item | | | | | |
| 30 | Line Item | Numeric | 10 | The line item number | Mandatory |
| 31 | Types of Supplies | Alphanumeric | 4 | The category of supplies made by the seller: TC01: Taxable supplies at 15% VAT TC02: Taxable supplies at 0% VAT TC03: Exempt supplies | Mandatory |
| 32 | Nature of Supplies | String | 8 | The nature of supplies made to buyer (Goods or services). | Mandatory |
| 33 | Description of Goods/Services | String | 100 | The description of goods/services supplied | Mandatory |
| 34 | Product Code of Goods_MRA | Alphanumeric | 8 | To be published on MRA website | Mandatory at a later phase |
| 35 | Product Code of Goods_Own | Alphanumeric | 100 | As per supplier's own records | Optional |
| 36 | Unit Price | Numeric | 20 | The unit price of goods supplied. | Conditional |
| 37 | Quantity | Numeric | 20 | The quantity of goods supplied. | Conditional |
| 38 | Discount / rebate | Numeric | 20 | The discount/rebate amount where applicable. | Conditional |
| 39 | Discounted value | string | 20 | The amount after discount. | Conditional |

| STANDARD e-INVOICE TEMPLATE | | | | | |
|-----------------------------|--------------------------------|-----------|------|---|-------------|
| SN | Item Description | Data Type | Size | Remarks | Requirement |
| 40 | Value (amount excl VAT) | Numeric | 20 | The amount without VAT for the sale of goods/services. | Mandatory |
| 41 | Value (amount excl VAT) in MUR | Numeric | 20 | The amount without VAT for the sale of goods/services expressed in Mauritian currency if invoice is issued in foreign currency. | Conditional |
| 42 | VAT Amount | Numeric | 20 | The VAT amount collected on the VATable item. | Mandatory |
| 43 | Total Amount | Numeric | 20 | The total amount to be paid by the buyer. | Mandatory |

4. e-Invoice format

E-FISC
MRA LTD
EHRAM COURT, SIR VIRGIL NAZ STREETS, PORT LOUIS
TEL: 207 6000
VAT: 20002000 - BRN: C20006666
20230425 - 18:32:13

VAT INVOICE
CASH SALES

Invoice No.: MT001 Cashier ID: 012
Counter: 5

| ITEM NAME | QTY | TAX CODE | UNIT PRICE | DISCOUNT/UNIT | VAT MUR | AMOUNT MUR |
|-----------|-----|----------|------------|---------------|---------|------------|
| Product 1 | 2 | TC01 | 40.00 | 0.00 | 12.00 | 92.00 |
| Product 2 | 1 | TC01 | 25.00 | 0.00 | 3.75 | 28.75 |
| Product 3 | 2 | TC02 | 18.00 | 0.00 | 0.00 | 36.00 |
| SUBTOTAL | | | | | | 141.00 |
| VAT | | | | | | 15.75 |
| TOTAL DUE | | | | | | 156.75 |

PAYMENT: MCB CARD



THANK YOU & COME BACK AGAIN

E-FISC
MRA LTD
EHRAM COURT
SIR VIRGIL NAZ STREETS
PORT LOUIS
TEL: 207 6000
VAT: 20002000 - BRN: C20006666
20230425 - 18:32:13

Inv No.: 015369
Counter: 5 Cashier ID: 020

VAT INVOICE



| | |
|--------------|-----------|
| 1> Product A | 86.00 |
| 2> Product B | 35.00 |
| 1> Product C | 64.95 |
| 1> Product D | 50.50 |
| 2> Product E | 15.75 |
| 3> Product F | 99.95 |
| 3> Product G | 35.00 |
| 1> Product H | 96.00 |
| 1> Product I | 42.50 |
| 2> Product J | 82.00 |
| ----- | |
| TOTAL | 587.65 Rs |

VAT:

| | | | | |
|---|------|-----------|--------|-------|
| 1 | TC01 | VAT15% | 319.95 | 47.99 |
| 2 | TC02 | VAT0% | 132.75 | 0.00 |
| 3 | TC03 | VATEXEMPT | 134.95 | 0.00 |

PAYMENT: MCB CARD

THANK YOU & COME BACK AGAIN



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port-Louis, Mauritius
T: +230 207 6020 | E: invoicing@mra.mu | W: www.mra.mu

