

STANDARD e-INVOICE TEMPLATE



April 2024

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 <ul style="list-style-type: none"> • Business to Business (B2B) • Business to Government (B2G) • Business to Consumer (B2C) • Zero rated supplies - Exports (EXP) • Taxable supplies made to exempt bodies or persons (B2E) 	Mandatory
3	Document Types	Alphabetic	3	The type of invoice issued by the seller: <ul style="list-style-type: none"> - 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. This is generated by the EBS. Previous Invoice Hash = (Date & Time + Invoice Amount + BRN + invoice number) of previous invoice. 0 should be sent as value for first invoice	Mandatory
8	DateTime	yyyyMMdd HH:mm:ss	17	The date and time when the e-invoice was issued.	Mandatory
9	Total Vat Amount	Numeric	20	The total VAT amount collected for the sale of goods/services.	Mandatory
10	Total Amount without VAT	Numeric	20	The total amount without VAT for the sale of goods/services.	Mandatory
11	Total Amount without VAT in MUR	Numeric	20	The total amount without VAT for the sale 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	Invoice Total	Numeric	20	The total amount to be paid inclusive of VAT for the sale of goods/services	Mandatory

14	Discount/ rebate on total amount	Numeric	20	The discount/rebate amount if present for total sales.	Conditional
15	Total Amount Paid	Numeric	20	The total amount after discount.	Mandatory
16	Reason Stated	String	100	The reason for issuance of credit/debit note.	Conditional
17	Sales Transactions	String	6	The mode of payment of sales transactions.	Mandatory
Seller Identification - This section contains the Seller details					
18	Name of seller (legal name)	String	100	The legal name of the person supplying the goods/services.	Mandatory
19	Trade Name	String	100	The trade name of the person supplying the goods/services.	Optional
20	VAT Registration Number	Numeric	8	The VAT number of the person supplying the goods/services.	Mandatory
21	BRN - Supplier	Alphanumeric	10	The Business Registration Number (BRN) of the person supplying the goods/services.	Mandatory
22	Business Address - Supplier	String	250	The business address of the person supplying the goods/services.	Mandatory
23	Telephone number	String	20	The telephone number of the person supplying the goods/services.	Optional
24	EBS Counter number	String	20	The counter/terminal details of the EBS where receipt was issued to buyer.	Optional
25	Cashier ID	Alphanumeric		The ID of the cashier operating the EBS.	Optional
Buyer Identification - This section contains the Buyer details					
26	Legal name of buyer	String	100	The legal name of the person to whom the goods / services are supplied	Conditional
27	Type of Buyer	Alphanumeric	4	The VAT registration status of the buyer.	Conditional
28	VAT Number - buyer	Numeric	8	The VAT number of the person to whom the goods/services are supplied.	Conditional
29	Business Address - Buyer	String	100	The business address of the person to whom the goods/services are supplied.	Optional
30	BRN - buyer	String	10	The BRN of the person to whom the goods/ services are supplied.	Conditional
31	NIC / NCID of buyer	String	14	The National Identity Card of the buyer.	Optional
Description of Goods/Services - This section contains the details of each item					
32	Line Item	Numeric	10	The line item number	Mandatory
33	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 TC04: Non fiscal items not affecting turnover TC05: Standard rated supplies made to exempt bodies or persons	Mandatory
34	Nature of Supplies	String	8	The nature of supplies made to buyer (Goods or services).	Mandatory
35	Description of Goods/Services	String	100	The description of goods/services supplied	Mandatory

36	Product Code of Goods_MRA	Alphanumeric	8	To be published on MRA website	Mandatory at a later phase
37	Product Code of Goods_Own	Alphanumeric	100	As per supplier's own records	Optional
38	Unit Price	Numeric	20	The unit price of goods supplied.	Conditional
39	Quantity	Numeric	20	The quantity of goods supplied.	Conditional
40	Discount / rebate	Numeric	20	The discount/rebate amount where applicable.	Conditional
41	Discounted value	Numeric	20	The amount after discount.	Conditional
42	Value (amount excl VAT)	Numeric	20	The amount without VAT for the sale of goods/services.	Mandatory
43	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
44	VAT Amount	Numeric	20	The VAT amount collected on the VATable item.	Mandatory
45	Total Amount	Numeric	20	The total amount to be paid by the buyer.	Mandatory

Additional notes - Elements to be provided by MRA during fiscalisation

Invoice Registration Number (IRN)


The Invoice Registration Number (IRN) is generated by the IFP for each transaction. IRN should NOT appear on the invoice issued to customer.

QR Code

This will be generated by MRA e-invoicing system and should appear on the invoice issued to customer.

Dimension: 2CM x 2CM

4. e-Invoice format




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



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 EHRAM COURT
 SIR VIRGIL NAZ STREETS
 PORT LOUIS
 TEL: 207 6000
 VAT: 20002000 - BRN: C20006666
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Inv No.: 015369
 Counter: 5 Cashier ID: 020

VAT INVOICE

1> Product A	66.00
2> Product B	35.00
1> Product C	64.95
1> Product D	50.50
2> Product E	15.75
3> Product F	90.95
3> Product G	35.00
1> Product H	98.00
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



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