

FAQs

e-INVOICING SYSTEM



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FAQs

E-INVOICING SYSTEM



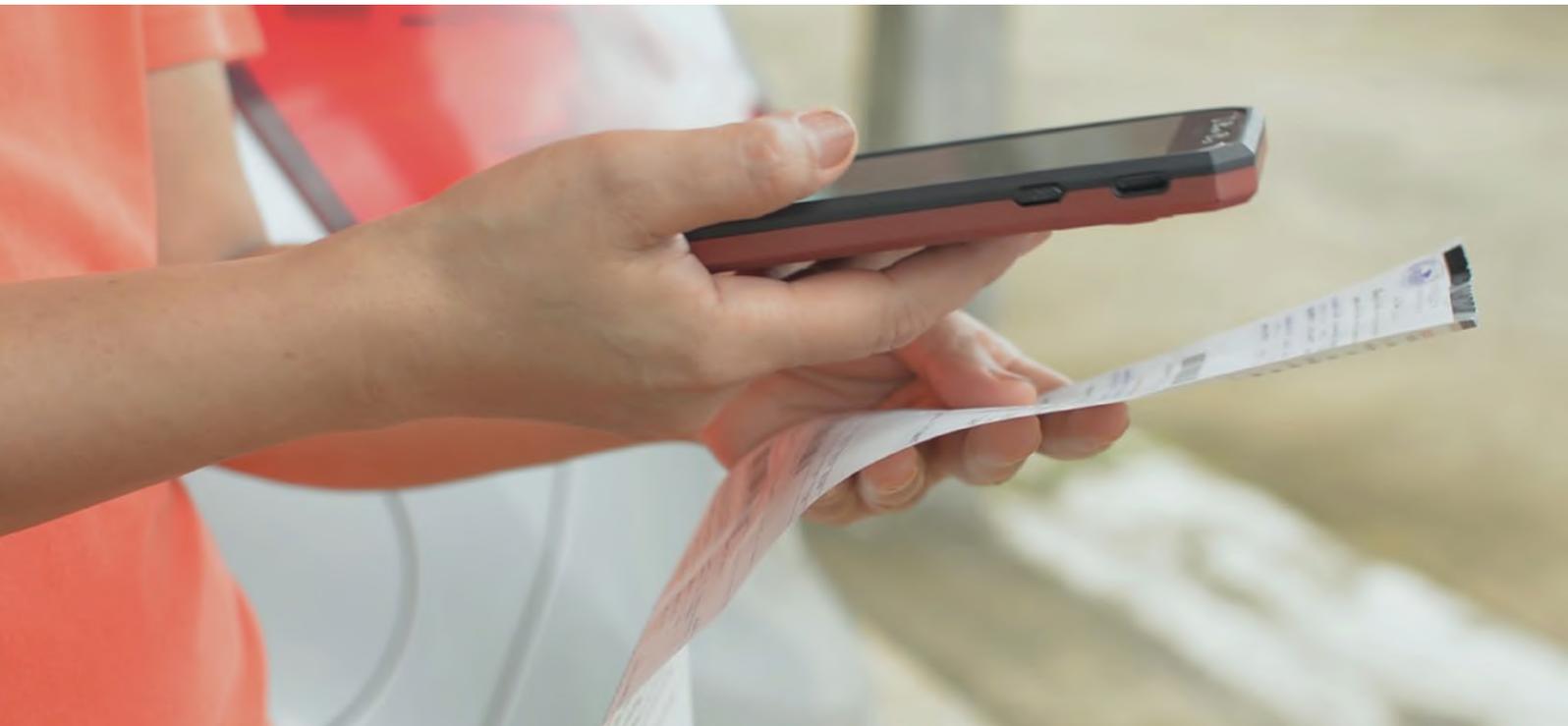
1. What is e-Invoicing system?

e-Invoicing is a process of generating invoices and associated debit notes and credit notes in electronic file format which allows for the transfer of billing information electronically between the seller, the tax authority and the buyer.

The e-invoicing system receives, stores and monitors transaction data and transmits fiscal data back to the taxpayer for issuing fiscal invoices.

The e-Invoicing system established by the Director-General is composed of:

- Electronic Billing System (EBS) used by a taxpayer for generating electronic invoices; and
- Invoice Fiscalisation Platform (IFP) established by the MRA for registering invoices.

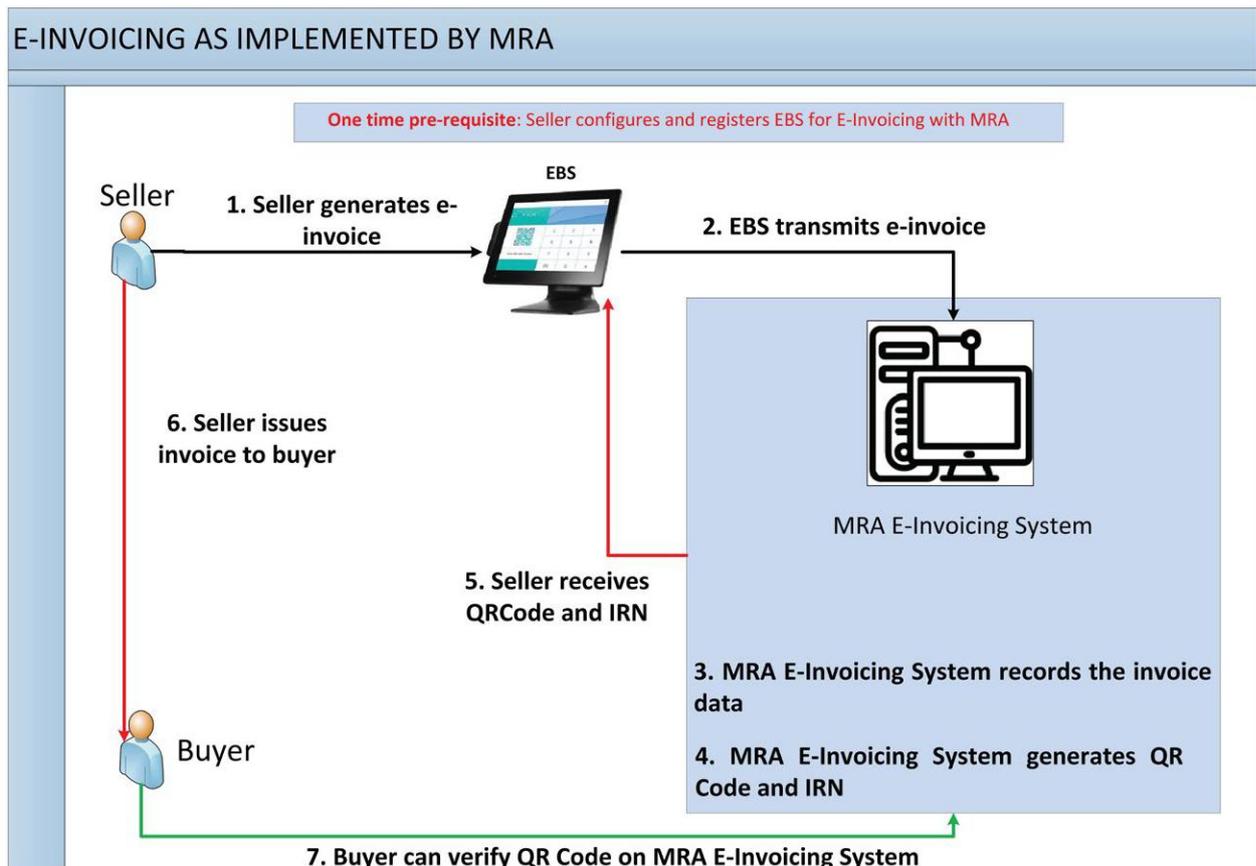


2. How does the e-Invoicing system operate?

At the time an invoice is generated by an economic operator, the invoice details are sent seamlessly by the EBS to the IFP for fiscalisation.

The IFP registers the transaction, generates an Invoice Registration Number (IRN) and a QR Code for that invoice and transmits same back to the EBS.

The economic operator issues a fiscalised invoice with a QR code to the customer.



3. Who has the obligation to issue fiscal invoices to his customers?

Every person who carries an economic activity of such category or nature as may be prescribed, or who is given a notice in writing by the Director-General to issue fiscal invoices to his customers, has the obligation to issue fiscal invoices.

4. Is e-Invoicing applicable only to VAT Registered persons?

No. It is applicable to non-VAT registered persons as well.

5. When mandatory e-invoicing takes effect?

The e-invoicing project is being implemented in phases, starting with the Developer's Portal which was launched in June 2023.

In the second phase, businesses having a turnover exceeding Rs. 100m would be required to on-board their EBS on the IFP so that they are ready to issue fiscalised invoices when mandatory e-invoicing takes effect for them as from a date to be announced.

Mandatory e-invoicing would then be extended progressively to other taxpayers.

6. For what use is the Developer's Portal?

The Developer's Portal is for use by software developers and EBS Solution Providers, to test whether their EBS is compliant with MRA's e-Invoicing System, particularly as regards the ability to generate invoices in the standard JSON file format and whether the EBS is able to transmit invoice details to the IFP.

7. What is the Invoice Fiscalisation Platform?

The Invoice Fiscalisation Platform is an electronic platform set up by the MRA for receiving, recording and monitoring of transaction data. It shall be used by taxpayers to register for e-Invoicing upon MRA's notification.

The taxpayer has to register all his EBS on the IFP whereon an ID number would be allocated so that the EBS may transmit invoice transaction data to the IFP.



8. What are the steps to follow for a business to be ready for e-Invoicing?

The economic operator must:

- Acquire/use a compliant EBS to generate electronic invoices;
- have internet connectivity with adequate bandwidth for the EBS to connect electronically to the IFP for fiscalisation of all its invoices;
- register his EBS on the IFP and an EBS ID will be issued for that EBS for it to be authenticated by the e-Invoicing system before it may transmit transaction data to the IFP.

9. What is a compliant EBS?

The following are the main features of a compliant EBS:

- It must be able to generate invoices in the standard e-Invoicing format;
- It must be compliant with the security features as published in the functional specifications issued by the Director-General;
- It must be registered on the IFP and an identification number must be issued by the Director-General for that EBS;
- It must be capable of communicating with the IFP to enable fiscalisation of transaction data;
- It must be capable of receiving fiscal data from the IFP and integrate the IRN together with the other transaction details;
- It must have sufficient memory for storing information on transaction data, and
- It must be able to issue fiscal invoices electronically or in printed form with the QR Code inserted thereon.

10. What if a business already has an invoicing system?

Business may find themselves in the following three situations:

- Firstly, businesses which are using an invoicing system which can be customized/ upgraded to communicate with the IFP and issue fiscal invoices;
- Secondly, businesses which are using an EBS which cannot be customized to communicate with the IFP or for issuing fiscal invoices;
- Thirdly, businesses which are not using any EBS for generating invoices.

Businesses falling into the second and third situations will have to acquire new EBS which can communicate with the IFP and generate invoices in JSON format.

11. Can a business having an obligation to issue fiscal invoices issue manual invoices

Handwritten invoices or invoices written using text editing tools are not considered as electronic invoices.

Manual invoices should therefore not be issued by a business having e-invoicing obligations.

12. What are the benefits of e-Invoicing to a taxpayer?

e-Invoicing has various advantages for the business community, such as:

- enhancing the automated processing of invoices;
- fast track VAT refunds;
- pre-filled VAT returns;
- promoting voluntary tax compliance;
- ensuring level playing field among businesses; and
- paperless e-storage of invoices.

13. From where to acquire a compliant EBS?

EBS Solution Providers go through a registration process with the MRA and after they have positively tested the EBS on the Developer's Portal, they certify using a form approved by the Director General that the EBS of such particular make and model are compliant to the MRA's EBS functional specifications.

The list of registered EBS Solution Providers and the make and model of the compliant EBS will be made available on MRA website: www.mra.mu



14. Roles and responsibilities of taxpayers

- Stop issuing manual invoices;
- Operate, for each business, one or more EBS for issuing fiscal invoices to all his customers;
- Install internet connection with appropriate bandwidth for data transmission;
- Ensure that the EBS is compliant with the functional specifications for EBS;
- Register all EBS on MRA IFP;
- Issue fiscal invoices with required details, and
- Seek prior approval from the Director-General before changing the location of any EBS.

15. Roles and responsibilities of EBS Solution Providers

- Register with the MRA as an EBS Solution Provider;
- Ensure that the EBS is compliant with the functional specification and security features;
- Make use of the Developer's portal to ensure compliance of the EBS to the e-invoicing system;
- Certify on a form approved by the Director General that the particular brand and model of EBS is compliant to the functional specifications published by the MRA, and
- Report any defect or misuse of a registered EBS as soon as possible.

16. How to proceed when internet connection is not available?

In the event of loss of internet connection, the EBS may issue non-fiscalised invoices to the customers.

Once internet connection is restored, the non-fiscalised invoices should be sent automatically by the EBS to IFP for fiscalisation.

17. How to detect a tampered invoice??

The printed receipt will include a Quick Response (QR) Code. The customer can scan the code using a QR reader or smartphone. Once the code is scanned, it will open the verification website link and a summary of the receipt will be displayed. The receipt may be matched to uncover any tampering.

18. What happens if a taxpayer fails to issue fiscal invoices?

Any person who fails to issue fiscal invoices shall be liable to pay to the Director-General a penalty of **10,000 rupees** for every month or part of the month during which such failure occurs provided that the total penalty payable shall not exceed **200,000 rupees**.

19. What happens if a taxpayer tampers with the e-Invoicing system?

Any person who misuses or deliberately tampers with the e-invoicing system shall be liable to pay to the Director-General a penalty not exceeding **50,000 rupees** and he may also be prosecuted.





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