MAURITIUS REVENUE AUTHORITY

FUNCTIONAL SPECIFICATIONS

of the Electronic Billing System (EBS)

June 2023

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These functional specifications for Electronic Billing Systems (EBS) have been issued by the Director-General of the Mauritius Revenue Authority under section 20(A) of the Value Added Tax Act.

An EBS shall be deemed to be compliant with the functional specifications approved by the Director-General when it contains the following features.

1. General functions

a. The EBS must be able to generate invoices and their associated debit notes and credit notes in **JSON format**, as per the requirements of standard electronic invoices format, for transmission, in real time, to the Invoice Fiscalisation Platform (IFP) for fiscalisation.

b. The EBS must use a valid digital certificate in the name of the taxpayer or a token issued by the Director-General to digitally stamp the invoice for transmission of transaction data to the IFP.

c. The EBS must be able to connect to the MRA e-Invoicing Platform by using an API published for this purpose by the MRA for obtaining an Invoice Registration Number (IRN) and a QR code, for every invoice, credit note and debit note that it generates.

d. The EBS should:

i. record the IRN as part of the details relating to that transaction;

ii. insert the QR code, on the invoice, credit note and debit note before making them available to the customer

e. The EBS must be able to generate a **hash** (an enciphered text obtained by applying a one-way algorithm upon data which prevents the return to the original data or amending or tampering it) for each generated electronic invoice, credit note and debit note. The hash of the document is then embedded in the next document in the sequence.

f. In case internet connection is not available, the EBS should continue to generate invoices sequentially. Once internet connection is restored, the system shall automatically send the batch of invoices that were not fiscalised to the IFP for generation of the IRN and QR Code.

g. An invoice number must be generated by the EBS for each invoice and that number should increase sequentially.

2. Controlled and Role-based Access

a. Access to the EBS should be protected by login credentials such as user ID and password.

b. Default administrator's password on the EBS must be disabled.

c. Role-based access should be implemented on the EBS.

3. Secure Storage

The EBS should enable the taxpayer subject to e-invoicing regulations, to save and store electronic invoices, credit notes and debit notes on a secure and tamper-proof storage from where the information can be readily and easily retrieved.

4. Security Features

a. The EBS must be tamper-resistant and able to protect the generated electronic invoices, credit notes and debit notes from any alteration or undetected deletion and should reveal any tampering attempts that might occur by the user or any third party in accordance with the specifications and requirements specified by the Director-General.

b. The EBS must have a tamper-resistant invoice counter that cannot be reset. The counter must increment for each generated invoice or associated credit or debit note and the EBS must record the value of this counter in each invoice or associated credit or debit note.

5. Prohibited Functions

a. The EBS should not allow users to reset its date and time.

b. The EBS should not allow for viewing, copying or export of the digital certificate during system initialisation.

c. The EBS should not contain a function that allows resetting the invoice counter.

d. The EBS should not enable anyone to change or modify electronic invoices, credit notes, debit notes and associated JSON files stored on the system.

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