

Mauritius

VAT Standard rate

VAT standard rate in Mauritius in 2024 is 15%, which applies to supplies of goods in Mauritius and import, with certain exemptions like baby food, and breakfast flakes. Such products as printed books, basic food products and nutritional oils are taxed on the rate of 0%. Export of goods in Mauritius is also zero-rated.

VAT registration threshold

If the revenue of the businesses exceeded MUR 6 million (approx. EUR 124,000) for the last 12 month, they must register for VAT purposes in Mauritius. Voluntary registration is permitted for persons making or planning to make taxable supplies.

Tax representative

In order to be registered for VAT purposes business must have a permanent establishment in Mauritius. Tax representative is not required.

Registration procedure

Businesses that intend to register for VAT in Mauritius need to receive a registration application form from the Mauritius Revenue Authority (MRA). There are 3 types of forms – Form VAT1, Form VAT1A, Form VAT1B, which depend on the annual revenue of the business. Then this completed form should be sent with all the necessary information to the MRA. In addition, business that is going to register for VAT in Mauritius can apply for it through the Corporate and Business Registration Integrated System (CBRIS). In case of a positive verification, the business will receive a Certificate of Registration.

Deductible VAT

Businesses can reclaim input tax by deducting it from output tax. Expenses that are not relevant to the business cannot be claimed for deduction. Input tax is not recoverable to the businesses that are not registered for VAT purposes in Mauritius.

Keeping records

The period of keeping records in Mauritius must be at least five years.

VAT returns filing and payment date

Business must submit returns and pay VAT in Mauritius electronically on monthly basis, if their taxable turnover exceeded MUR 10 million (approx. EUR 208,000), and on quarterly basis if the turnover does not exceed this amount. The deadline is the 20th day of the month following the reporting period.

Penalties in Mauritius

Penalty for late filing of VAT returns – MUR 2,000 (approx. EUR 42) for each month due till the amount due will be paid fully, but not more than MUR 20,000 (approx. EUR 420).

Penalty for late payment – 2% of amount due.

Interest on unpaid tax – 1% per month till the date of payment.



