

# ANDERSEN®

## DID YOU KNOW THAT VAT REGISTRATION ON INCORPORATION OF A COMPANY IS NOW ONLINE?

The Mauritius Revenue Authority (“MRA”) in collaboration with the Corporate and Business Registration Department (“CBRD”) has developed a new facility for online Value Added Tax (“VAT”) registration of a company on incorporation under a single process.

### How does the online application to the CBRD work?

- Details relating to VAT registration should be submitted along the online application for incorporation of a company with the CBRD.
- Notification for the VAT registration status will be communicated by the MRA to the company separately.

### What is the effective date of VAT Registration for a newly incorporated company?

When VAT-Registered, the effective date of the VAT registration will be the later of:

- i. Date of start of business as declared in the application; or
- ii. Date of incorporation

### What is the process for VAT registration for existing companies?

If the company is not VAT registered on incorporation and wishes to voluntarily register for VAT or becomes compulsorily required to register for VAT, the company shall submit its VAT registration application to the MRA by completing the relevant Forms. For completeness, compulsory VAT registration is required by a person who, in the course or furtherance of his business, makes taxable supplies and the annual turnover of taxable supplies exceeds or is likely to exceed MUR 6 million, subject to certain conditions.

For further information on your VAT registration and VAT compliance requirements, do not hesitate to contact Andersen.

At Andersen, we provide a range of accounting and tax services that are tailored to your specific needs. Our team of experienced professionals are committed to provide you with high quality services including:

- Tax Compliance including computation & filing of returns in relation to VAT, TDS, and payroll.
- Tax Controversy and Litigations
- Tax advisory
- Tax controversies and litigation
- FATCA and CRS
- Accounting
- Insolvency

Should you have any query, please liaise with your usual contact person at Andersen in Mauritius or write to us on [info@mu.Andersen.com](mailto:info@mu.Andersen.com)

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