

Value Added Tax (E-invoicing) Regulations 2023

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THE VALUE ADDED TAX ACT

Regulations made by the Minister under sections 20A and 72 of the Value Added Tax Act .

1. These regulations may be cited as the **Value Added Tax (E-invoicing) Regulations 2023**.

2. In these regulations...

"Act" means the Value Added Tax Act;

"Authority" means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;

"business registration number" has the same meaning as in the Business Registration Act;

"digital signature" has the same meaning as in the Electronic Transactions Act;

"EBS" _

(a) means the Electronic Billing System which is an electronic system designated for use in business for efficiency management controls in areas of sales and stock control system; and

(b) includes an ERP, a cash register or a Point of Sale (POS) solution;

"EBS Solution Provider" means a person who develops, manufactures, sells or otherwise makes available an EBS to any person in Mauritius;

"ERP" means an Enterprise Resource Planning System which is a software designed to manage and integrate the functions of core business processes, including finance, human resource, billing and supply chain and inventory management;

"fiscal data" means the data, including the IRN and the QR code, that the IFP generates for each transaction registered;

"fiscal invoice" means a receipt or an invoice —

(a) that is issued by a taxpayer from an EBS to acknowledge that a transaction has occurred between the taxpayer and a customer; and

(b) which contains the QR Code and other information relating to the transaction as described in regulation 10;

"IFP" means the Invoice Fiscalisation Platform set up by the Authority for the fiscalisation of transactions as set out in regulation 5;

"IRN" means the Invoice Registration Number which is a unique reference number generated by the IFP in respect of each transaction registered on the IFP other than a training invoice or a proforma invoice;

"QR Code" means a Quick Response Code which is generated by the Authority in respect of each receipt or invoice registered on the IFP;

"system" means the e-invoicing system referred to in section 20A of the Act;

"taxpayer" means a person who —

- (a) supplies goods or services in the furtherance of his business; and
- (b) has an obligation under section 20A of the Act to issue fiscal invoices to his customers;

"token" means the text string which is generated by the IFP upon request from an EBS;

"transaction data"—

- (a) means the details of each transaction conducted on an EBS; and
- (b) includes—
 - (i) a normal invoice, which is the invoice that is issued when a transaction occurs and which affects turnover;
 - (ii) a debit note and a credit note making adjustment to an invoice and which affects turnover;
 - (iii) a training invoice that is used for training purposes only and does not affect turnover;
 - (iv) a proforma invoice, which has the characteristics of a normal invoice, but is not proof of a transaction and does not affect turnover; or
 - (v) any other document affecting turnover.

3. E-invoicing system

(1) The e-invoicing system established under section 20A(1) of the Act shall receive, store and monitor transaction data and transmit fiscal data back to the EBS for the purpose of issuing fiscal invoices.

(2) The e-invoicing system shall be composed of—

- (a) the EBS used by taxpayers in operating their businesses; and
- (b) the Invoice Fiscalisation Platform.

4. Electronic Billing System (EBS)

(1) Every taxpayer who has an obligation under section 20A(2) of the Act to issue fiscal invoices shall —

- (a) operate, for each business, one or more EBS for issuing fiscal invoices to his customers;
- (b) acquire an EBS from an EBS Solution Provider registered with the Director-General as a vendor of EBS of such make and model that the EBS Solution Provider has certified to be compliant with such technical specifications as the Director-General may approve;
- (c) for the purpose of enabling the EBS to connect to the IFP, acquire and install the required networking equipment and software;
- (d) arrange for data connectivity with a network service provider for online transmission of transaction data from the EBS to the IFP at a speed which enables instant fiscalisation of the transaction, to the satisfaction of the Director-General;
- (e) not use or keep on his business premises any billing system, enterprise resource planning software, cash register or point of sale solution or any such device which —
 - (i) is not registered with the Director-General under these regulations; or
 - (ii) is not compliant with the technical specifications issued under section 20A(4) of the Act.

(2) A taxpayer shall not change the location of any EBS to another business premise unless prior notice of the change is given to the Director-General.

(3) Every EBS shall -

- (a) for transmission to the IFP, generate such transaction data as the Director-General may determine;
- (b) be registered on the IFP and the Director-General shall, in respect of the EBS, issue an identification number;
- (c) prior to transmitting transaction data for fiscalisation, use the IFP authentication mechanism set up by the Authority;
- (d) after an invoice has been fiscalised, be capable of receiving the fiscal data in respect of the transaction and record the IRN of the transaction in the taxpayer's invoicing system;
- (e) format and issue fiscal invoices to the customer with the QR Code that appears on it.

(4) Any taxpayer who has an obligation under section 20A(2) of the Act to issue fiscal invoices shall —

(a) ensure that his EBS is —

- (i) identifiable by the e-invoicing system as belonging to that particular taxpayer;

- (ii) properly configured and is compliant with such functional and technical specifications as the Director-General may approve;
- (iii) capable of communicating with the IFP to enable fiscalisation of transactional data and capable of issuing fiscal invoices;
- (iv) capable of securely storing information on transactional data;

(b) securely store any username, password, EBS identification number or token issued by the Director-General and take necessary measures to maintain their confidentiality.

(5) The operation of the EBS shall comply with such guidelines and technical specifications as the Director-General may issue under section 20A(4) of the Act.

5. Invoice Fiscalisation Platform (IFP)

The Authority shall operate the Invoice Fiscalisation Platform which is an electronic information system that —

- (a) manages the registration, change in status and deregistration of EBS,
- (b) enables a registered EBS to connect to the IFP;
- (c) authenticates every EBS that transmits transaction data to the IFP,
- (d) receives, records and monitors transaction data transmitted by an EBS,
- (e) generates an IRN and a QR Code in respect of every invoice that has been fiscalised and sends fiscal data back to the EBS;
- (f) securely maintains the privacy and integrity of every digital certificate and digital signatures.

6. Transaction data

(1) Every transaction data that shall be transmitted by an EBS to the IFP for fiscalisation shall include such particulars in such form and manner as the Director-General may determine.

(2) Where a transaction data which affects turnover is submitted to the IFP and, for any reason, the transaction is not fiscalised, the taxpayer shall take necessary steps to resend the transaction data, after any required amendment, to the IFP for generating the fiscal data in respect of that transaction.

7. EBS Solution Providers

(1) No person shall sell, rent or make available to a taxpayer an EBS unless he is registered with the Director-General as an EBS Solution Provider of such particular brand and model.

(2) The Director-General may register a person as an EBS Solution Provider of such particular brand and model only after the EBS Solution Provider has certified in writing, in such form and manner

as the Director-General may determine, that the EBS is compliant with the technical and functional specifications published under section 20A(4) of the Act.

(3) An EBS Solution Provider shall thoroughly test the EBS on the e-invoicing developer portal put in place by the Director-General before he registers himself as an EBS Solution Provider of a particular brand and model of EBS.

(4) The EBS Solution Provider shall —

(a) enable the Director-General access to the EBS; and

(b) provide to him such information and such other particulars as the Director-General may require for the purpose of carrying out any verification deemed appropriate before registering the EBS Solution Provider.

(5) The Director-General shall process every application for registration received and inform the EBS Solution Provider of his decision.

(6) The Director-General may, after registering an EBS Solution Provider under this regulation, publish on the Authority's website the details of the EBS Solution Provider, the brand and model of the EBS and the date it was registered.

(7) (a) When an EBS Solution Provider becomes aware of a defect in, or misuse of, a registered EBS, he shall forthwith report the defect and its cause, if known, or the misuse, to the Director-General.

(b) In this paragraph—

"defect" includes failure to operate, incorrect labelling, damage or missing a part.

(8) Where the Director-General has reason to believe that the EBS of an EBS Solution Provider is not compliant with the technical specifications, or he has failed to disclose, at time of registration, any material fact about the EBS, or he has failed to furnish any information requested by the Director-General regarding the EBS, the Director-General may deregister that person as an EBS Solution Provider and inform the Solution Provider accordingly.

8. Registration of EBS by taxpayers

(1) A taxpayer shall acquire an EBS from a person who is registered with the Director-General as an EBS Solution Provider.

(2) Every taxpayer who develops an ERP for his business shall, before implementing the ERP, make an application to the Director-General for the registration of every EBS connected to the ERP.

(3) For the purpose of paragraph (2), the taxpayer shall provide the Director-General with access to information and equipment and such other assistance as the Director-General may require for carrying out the process.

- (4) The Director-General shall —
 - (a) process every application received; and
 - (b) after an EBS is registered, issue an identification number for that EBS and inform the taxpayer accordingly.

9. Deregistration of EBS

- (1) The Director-General may revoke the registration of an EBS that does not comply with the technical specifications issued under these regulations.
- (2) Where the Director-General revokes the registration of an EBS that was registered under regulation 8, he shall give notice, in writing, of the deregistration to the taxpayer.
- (3) A notice of a decision under this regulation shall specify the reasons for the decision.
- (4) Where a taxpayer ceases to use an EBS in the operation of his business, he shall forthwith request the Director-General to deregister that EBS.

10. Fiscal invoices

- (1) A fiscal invoice shall be issued for each transaction.
- (2) A fiscal invoice shall consist of the following particulars —
 - (a) the type of invoice;
 - (b) the type of transaction;
 - (c) the method of payment;
 - (d) the EBS registration number;
 - (e) the name and product code of each good or service supplied;
 - (f) the unit price and quantity of each good or service supplied;
 - (g) the total price of the goods or services supplied;
 - (h) the taxes that are a part of the invoice and the tax rates applied;
 - (i) the total amount payable by the customer;
 - (j) if the customer is a person in business, the customer's BRN,
 - (k) if the customer is a person who is not in business, the name, address and National Identity Card number of the customer if he requests it;
 - (l) the name and BRN of the supplier and the identification of the business premises where the transaction occurred;

- (m) the date and time the invoice is issued;
- (n) the sequential serial number of the invoice;
- (o) the QR Code and IRN generated by the FP in respect of that transaction; and
- (p) such other information as the Director-General may determine.

11. These regulations shall come into operation on 2 October 2023.

Made by the Minister on 18 September 2023.
