

CSV file Layout for VAT Annex Details

| MNS | VT03 | V1.0 | | | | | |
|--|---|---|---------------------------------------|---------------------------------------|--------------------------------------|---|----------------------------------|
| VAT Payer Tan | VAT Payer Business Registration Number (BRN) | VAT Payer Full Name | VAT Period | Telephone Number | Mobile Number | Name of Declarant | Email Address |
| <i>Insert VAT Payer Tax Account Number here</i> | <i>Insert VAT Payer Business Registration Number here</i> | <i>Insert VAT Payer Name here</i> | <i>Insert Vat Period here, YYYYMM</i> | <i>Insert Telephone Number here</i> | <i>Insert Mobile Number here</i> | <i>Insert Name of Declarant here</i> | <i>Insert Email Address Here</i> |
| VAT Registration No. of person to whom supplies is made | Name of person to whom supplies is made | Value of Supplies OR Credit note (MUR) | VAT Amount (MUR) | Date of Invoice OR Credit note | Invoice OR Credit Note Number | BRN of person to whom supplies is made | |
| <i>Insert VAT Registration Number of buyer here</i> | <i>Insert Name of buyer here</i> | <i>Insert Value of Supplies here</i> | <i>Insert VAT Amount here</i> | <i>Insert Date of Invoice here</i> | <i>Insert Invoice Number here</i> | <i>Insert BRN of buyer here</i> | |
| <i>Insert VAT Registration Number of buyer here</i> | <i>Insert Name of buyer here</i> | <i>Insert Value of Supplies here</i> | <i>Insert VAT Amount here</i> | <i>Insert Date of Invoice here</i> | <i>Insert Invoice Number here</i> | <i>Insert BRN of buyer (non VAT registered person) here</i> | |

Line 1

| Field | Data type | Width | Mandatory (Yes/No) | Description of field | Remark |
|--|-----------|-------|--------------------------------------|--|--|
| Source | Character | 3 | Yes | It will contain the value MNS | |
| Statement Type | Character | 6 | Yes | It will contain the value VT03 | |
| Template Version | Character | 5 | Yes | It will contain the value V1.0 | |
| VAT Payer Details (Line 3) | | | | | |
| VAT Payer Tax Account Number (TAN) | Number | 8 | Yes (If BRN is null) | This is the Tax Account Number of the VAT Payer. | Valid Tax Account Number (TAN) should be provided if (BRN) is null. |
| VAT Payer Business Registration Number (BRN) | Character | 14 | Yes (If TAN is null) | This is the Business Registration Number (BRN) of the VAT Payer. | Valid Business Registration Number (BRN) should be provided if Tax Account Number (TAN) is null. |
| VAT Payer Full Name | Character | 105 | Yes | This is the full name of the VAT Payer. | It must consist of valid letters and numbers only. |
| Tax Period | Number | 6 | Yes | Period ending the month it relates | Format is YYYYMM E.g.: For the month of October 2018, it must be '201810' |
| Telephone Number | Number | 7 | Yes if Mobile number is not provided | Phone Number | Numbers allowed 0 to 9. It must be of 7 characters only. If fixed line, should be 7 characters starting only with 2,4,6,9. |

| | | | | | |
|---|-----------|-----|---|---|--|
| Mobile Number | Number | 8 | Yes if Telephone number is NOT provided | Mobile Number | Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5. |
| Name of Declarant | Character | 50 | Yes | This is the Name of the person providing the information. | Characters allowed A to Z & 0 to 9. |
| E-mail Address | Character | 20 | No | Email address | It must consist of a valid email address. |
| Details of persons to whom taxable supplies is made (Line 5) | | | | | |
| VAT No | Number | 8 | Yes (If BRN is null) | VAT Registration no. of person to whom supplies is made | Valid Tax Account Number (TAN) should be provided if (BRN) is null. |
| Name of person | Character | 105 | Yes | Name of person to whom supplies is made | Characters allowed A to Z & 0 to 9. |
| Value of Supplies or Credit note (MUR) | Number | 16 | Yes | Invoiced amount or Credit note | The field VAT of Supplies or Credit note (MUR) will contain both invoiced amount (Value of supplies) and Credit note. Value should be negative for Credit Note Format 9999999999999999 |

| VAT Amount | Number | 14 | Yes | VAT amount | <p>Calculated value for VAT amount will be a negative value for Credit note</p> <p>Should <= 15% of VAT Supplies Amount</p> <p>Format 99999999999999</p> <table border="1" data-bbox="1409 589 1778 812"> <thead> <tr> <th>Calculated vat (15% of vat supplies)</th> <th>VAT Amount</th> </tr> </thead> <tbody> <tr> <td>155.55</td> <td>155</td> </tr> <tr> <td>2459.01</td> <td>2459</td> </tr> <tr> <td>51.3</td> <td>51</td> </tr> <tr> <td>599.99</td> <td>599</td> </tr> </tbody> </table> | Calculated vat (15% of vat supplies) | VAT Amount | 155.55 | 155 | 2459.01 | 2459 | 51.3 | 51 | 599.99 | 599 |
|--|------------|----|-----|--------------------------------|---|--------------------------------------|------------|--------|-----|---------|------|------|----|--------|-----|
| Calculated vat (15% of vat supplies) | VAT Amount | | | | | | | | | | | | | | |
| 155.55 | 155 | | | | | | | | | | | | | | |
| 2459.01 | 2459 | | | | | | | | | | | | | | |
| 51.3 | 51 | | | | | | | | | | | | | | |
| 599.99 | 599 | | | | | | | | | | | | | | |
| Date of Invoice or Date of Credit note | Date | 8 | Yes | Date of invoice or Credit note | <p>Format YYYYMMDD</p> <p>Date of Invoice or Date of Credit note should be less or equal to the ending period</p> | | | | | | | | | | |
| Invoice or Credit Note Number | Character | 40 | Yes | Invoice number | <p>Characters allowed A to Z & Numbers 0 to 9.</p> | | | | | | | | | | |

| | | | | | |
|--|-----------|---|--------------------------|---|--|
| BRN of person to whom supplies is made | Character | 9 | Yes (If VAT No. is null) | <p>Business Registration number of person to whom supplies is made</p> <p>BRN of buyer (non VAT registered person) is mandatory</p> | Characters allowed A to Z & 0 to 9. Should provide a valid BRN |
|--|-----------|---|--------------------------|---|--|

Notes on Import of VAT Annex details

1. VAT Annex details with rows and columns as specified above can be input/exported in an excel file and saved as a comma separated value (csv) file.
2. User will have to upload csv file using Import facility available under Utilities Menu. If option is not available, system administrator will have to grant access.
3. If Import is successful (no errors in csv file), then VAT return will be created. User will have to retrieve VAT return and fill in VAT return and payment details information.
4. If file contains errors, user will be able to view errors in Error Log Report. Errors will have to be corrected and updated file will have to be uploaded again.
5. User will be able to edit/delete/update VAT Annex details uploaded in the VAT return.
6. Commas are not allowed in columns. This may cause problem during import.
7. System will match VAT Payer TAN for company selected in form against VAT Payer TAN provided in file.
8. Sum of VAT supplies column in VAT Annex should be \leq Line 5 Column A on VAT return.
9. Sum of VAT amount column in VAT Annex should be \leq Line 1.4 Column B on VAT return.
10. User will have to submit return to MRA if all information has been loaded in the return and are correct.



11. More than one record with same Invoice date, Invoice no., BRN OR TAN IS NOT ALLOWED.
12. Blank lines are NOT allowed in the csv file. (The line no. will be erroneous in case blank lines exist in the file).