



# VAT REFUND SCHEME

## Guidelines

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The Economic Development Board shall, in no circumstances whatsoever, be held liable to any person arising from use of information contained herein.

# VAT REFUND SCHEME

## 1.1 INTRODUCTION

These guidelines describe the procedures for VAT refund claims by registered event organisers in respect of accommodation costs incurred by visitors attending a qualifying event.

Pursuant to *Section 65BA - Refund of VAT to event organisers* of the VAT Act, an event organiser having registered a qualifying event with the Economic Development Board (EDB) may claim for refund of VAT in respect of accommodation costs incurred by visitors attending the event.

The VAT Refund Scheme has been introduced to encourage the business and entertainment event industry to anchor major international events in Mauritius.

Under this scheme, event organisers will benefit from major cost savings on accommodation costs and smoother event planning.

## 1.2 ABOUT THE SCHEME

Under the VAT Refund Scheme, an event organiser registered with EDB may submit an application to the Mauritius Revenue Authority (MRA) for refund of VAT in respect of accommodation costs for events with at least 100 visitors staying for a minimum of 3 nights for business meetings, conferences and weddings.

A “**qualifying event**” means a business meeting, conference or wedding attended by 100 or more visitors staying for a minimum of 3 nights in a hotel in Mauritius.

A “**visitor**” means a person holding -

- a) a foreign passport; and
- b) a valid ticket for travel by air or sea to a foreign airport or port.

“**Accommodation costs**” are hotel room charges incurred by the visitor and covers F&B costs (alcoholic drinks are not included).

The event organiser is required to register the event with the Economic Development Board **at least 30 days** before the date of the event.

## 1.3 ELIGIBILITY CRITERIA

An event organiser, wishing to claim refund of VAT in respect of accommodation costs incurred by visitors attending a qualifying event, is required to register the specific event with EDB, at least 30 days before the date of the event.

To qualify for VAT refund on such accommodation costs, the following conditions should be met:

- a. The event should be a “qualifying event” as mentioned in paragraph 1.1,
- b. the event is attended by 100 or more visitors; and
- c. visitors stay for a minimum of 3 nights in a hotel in Mauritius

To qualify for VAT refund, the accommodation costs must have actually been incurred by the visitor during his stay for the purpose of attending the event in Mauritius. In addition, the visitor must have **discharged** all its liability at the time the claim for refund is made.

## 1.4 PROCEDURES

In order to claim the VAT refund, the event organiser should follow the following procedures :

### 1.4.1 Prior to event

The event organiser is required to register with EDB for that specific event, at least 30 days before the date of the event. Registration should be made online on the website of EDB at [www.edbmauritius.org/schemes/](http://www.edbmauritius.org/schemes/).

Details to be provided include:

- a. particulars of event organiser
- b. date of event
- c. location of event
- d. total number of visitors expected

### 1.4.2 After the event

1. Following the event, the organiser is required to submit to EDB, **not later than 60 days** from the end of the event, a statement giving the following details-
  - (i) A list of visitors who attended the event;
  - (ii) A breakdown, in respect of each visitor, of the number of nights stayed, the accommodation costs and the corresponding amount of VAT;
  - (iii) Details of each visitor and copy of VAT invoices in respect of accommodation costs issued by the hotel in respect of these visitors, clearly specifying check in and check out date (Details should include Name of visitor, Passport no., Nationality and Date of arrival/departure. A copy of the visitor’s passport details should be attached); and
  - (iv) The amount of VAT claimed.

Relevant documents and particulars should be addressed to:

The Chief Executive Officer  
Economic Development Board  
10<sup>th</sup> floor, One Cathedral Square Building  
16, Jules Koenig Street  
Port Louis

The Economic Development Board reserves the right to request for any additional information, documents or clarification at any time during the determination of the application.

2. At time of submission of the statement, payment for accommodation costs (inclusive of VAT) must have already been made to the supplier (hotel).
3. Within 30 days after receipt and examination of the above information the EDB will, upon satisfaction, issue a certificate to the organiser, certifying the following:
  - i. that the event has taken place;
  - ii. that the event has been attended by not less than 100 visitors;
  - iii. that each visitor has stayed for at least 3 nights; and
  - iv. the accommodation costs and the corresponding amount of VAT in respect of each visitor.
4. By issuing the above certificate the EDB validates the qualified accommodation costs submitted and recommends the amount of VAT refund claimed.
5. Upon receipt of the certificate the organiser will be able to submit an application for the refund of VAT recommended by EDB to the MRA. The application form can be downloaded from the website of MRA at [www.mra.mu](http://www.mra.mu).
6. MRA shall proceed with the refund not later than 30 days from the date of receipt of the application and relevant documents.