

*Government Notice No 87 of 1998*

*Consolidated Version as at 1 October 2006*

**THE VALUE ADDED TAX ACT 1998**  
**Regulations made by the Minister under section 72**  
**of the Value Added Tax Act 1998**

**1. Short title**

These regulations may be cited as the Value Added Tax Regulations 1998.

**2. Interpretation**

In these regulations -

“Act” means the Value Added Tax Act 1998;

**3. Charge to value added tax <sup>1\*</sup>**

For the purposes of section 9(4)(b) of the Act, the prescribed time shall be 20 days.

**4. Registration**

(1) A person who applies for registration under section 15 or 16 of the Act shall produce such documents, and furnish such information in support of his application, as the Director-General may require. <sup>2\*</sup>

(2) A registered person shall declare, electronically or otherwise, the VAT Registration Number allocated to him under section 17 of the Act on every bill of entry submitted by him at Customs.

(3) Where a registered person -

- (a) changes his name or trading name;
- (b) changes the address of any of his business premises;
- (c) opens any new business premises; or
- (d) changes the nature of his business,

he shall immediately notify in writing the Director-General and return to the Director-General his certificate of registration and all its copies.

(4) On receipt of a notification under paragraph (3) the Director-General may, after considering such information he may require, amend the certificate or issue a fresh certificate to the registered person.

(5) Every registered person shall display in a conspicuous place at each of his business premises –

- (a) his certificate or a photocopy of his certificate; and
  - (b) a distinctive mark provided by the Director-General to indicate that the person is registered for VAT.
- (6) Where a registered person operates –
- (a) at a place other than his usual place of business; or
  - (b) at a trade fair,

he shall give at least 7 days' prior notice thereof to the Director-General in writing.

(7) On receipt of a notice under paragraph (6), the Director-General may require the registered person to furnish such information and to make such arrangements as may be necessary in order to ensure that VAT is properly accounted for.

## **5. Receipt and Invoice**

A registered person who issues a receipt or invoice under section 19 of the Act shall specify in the receipt or invoice -

- (a) his name, business address and his VAT Registration Number;
- (b) its serial number and date of issue;
- (c) the quantity and description of the goods or the description of the services;
- (d) the value of the supply indicating whether the value is inclusive or exclusive of VAT; and
- (e) in case the value of the supply is exclusive of VAT, the amount of VAT chargeable and the rate applied.

## **6. Record**

(1) A person who imports goods or to whom a supply of goods or services is made shall keep a record, on computer or otherwise, in respect of those goods or services showing -

- (a) the bill of entry number and date;
- (b) the date on which the goods or services are supplied;
- (c) the date and reference number of the receipt or invoice or VAT invoice;

- (d) description of the goods or services;
- (e) in the case of goods imported, the value for VAT purposes and the amount of VAT;
- (f) in the case of goods or services supplied to him, the value of the supply and the amount of VAT where it is evidenced by a VAT invoice; and
- (g) particulars of debit notes received.

(2) A person who exports goods or supplies goods or services shall keep a record, on computer or otherwise, in respect of those goods or services showing –<sup>3\*</sup>

- (a) the bill of entry number and date;
- (b) the date on which the goods or services are supplied;
- (c) the date and reference number of the receipt or invoice or VAT invoice;
- (d) description of the goods or services;
- (e) in the case of goods exported, the value of the goods ;
- (f) in the case of goods or services supplied by him, the value of the supply and if he is a registered person, the amount of VAT chargeable; and
- (g) particulars of credit notes issued.

## **7. Record of stocktaking**

A registered person shall, for the purposes of the Act, keep a record, on computer or otherwise, a record of any physical stocktaking of goods made.

## **8. VAT invoice**

Every VAT invoice, other than a computer-generated VAT invoice, shall indicate the name and address of the printer.

## **8A. Alternative basis of apportionment of input tax<sup>4\*</sup>**

- (1) Where a registered person claims, having regard to the nature of his business, that the apportionment of input tax in accordance with section 21(3)(b) of the Act is not fair and reasonable, he may, for the purposes of section 21(3)(d) of the Act, make an application to the Director-General to use an alternative basis of apportionment of input tax.
- (2) An application under subsection (1) shall be in such form as may be approved

by the Director-General and shall include -

- (a) the reasons for which the apportionment of input tax in accordance with section 21(3)(b) of the Act is not fair and reasonable;
- (b) the description of the alternative basis of apportionment; and
- (c) such other information as may be specified in the form of application.

(3) On receipt of an application under paragraph (1), the Director-General may require such further information or document as may be necessary for the purposes of considering the alternative basis of apportionment.

(4) Where the Director-General is satisfied that, in relation to the business of the registered person, an alternative basis of apportionment would give a fair and reasonable apportionment of input tax, he may, by notice in writing, approve such alternative basis on such conditions as are specified in paragraph (5).

(5) An approval under paragraph (4) shall be subject to the following conditions –

- (a) the approved alternative basis of apportionment shall take effect as from the beginning of the accounting period of the registered person following the date of the approval;
- (b) the registered person shall maintain appropriate records so that the alternative basis of apportionment can be readily verified by the Director-General.<sup>5\*</sup>
- (c) where changes in the circumstances of the business no longer render the alternative basis fair and reasonable, the registered person shall, not later than one month after the occurrence of these circumstances, notify the Director-General in writing;
- (d) the registered person shall continue to apply the alternative basis of apportionment until such time as the Director-General otherwise notifies the person in writing.

## **9. Return and payment of tax**

(1) For the purposes of section 22(1) of the Act, the prescribed time shall be 20 days.<sup>6\*</sup>

(2) Every registered person who is required under the Income Tax Act to submit his PAYE return electronically shall, unless otherwise authorised –

- (a) submit his return and make any payment of the tax due electronically through such computer system as may be approved by the Director-General; and
- (b) continue to comply with subparagraph (a) until such time he ceases to

be a registered person <sup>7\*</sup>

(3) Notwithstanding paragraph (1), where a registered person submits his VAT return and makes any payment of tax electronically in accordance with paragraph (2) the prescribed time shall be one month. <sup>8\*</sup>

#### **9A Repayment of tax <sup>9\*</sup>**

Where a registered person submits his return in the manner specified in regulation 9(2) and is entitled to make a claim for a repayment of tax under section 24 of the Act, he shall make such claim electronically at the time he submits his return.

#### **10. Proceedings for temporary closing down of business**

(1) An application under oath made under section 36(2)(a) of the Act shall be in the form specified in the First Schedule.

(2) An order made under section 36(2)(c) of the Act shall be in the form specified in the Second Schedule.

(3) Upon execution of an order issued under paragraph (2), the usher shall make a return as provided in the form referred to in paragraph (2).

#### **11. Recovery of tax by distress and sale**

A warrant issued under section 44 of the Act shall be in the form specified in the Third Schedule.

#### **12. Inscribed privilege**

(1) A memorandum deposited under section 45(2) of the Act shall be in the form specified in the Fourth Schedule.

(2) A request under section 45(5) of the Act shall be in the form specified in the Fifth Schedule.

#### **12A. Goods or services supplied to a holder of a freeport licence <sup>10\*</sup>**

Where a VAT registered person supplies goods or services to a person holding a freeport licence, he shall, for the purpose of item 5 of the Fifth Schedule to the Act, comply with such procedures as may be laid down by the Director-General.

#### **13. Deferred Duty and Tax Scheme <sup>11\*</sup>**

No person shall operate a shop under the Deferred Duty and Tax Scheme under section 22 of the Customs Act unless he registers himself as a registered person with effect from the date he is authorised by the Director-General to operate the shop.

**14. VAT free supplies to visitors** <sup>12\*</sup>

- (1) In this regulation –
- “approved person” means the approved person under regulation 90(14) of the Customs Regulations 1989;
- “customs control” has the same meaning as in the Customs Act;
- “proper officer” has the same meaning as in the Customs Act.
- (2) Subject to this regulation, any VAT registered person may make –
- (a) VAT paid supplies of taxable goods to a visitor, the amount of VAT paid being refundable, under customs control, to the visitor at the time of his departure from Mauritius; or
- (b) supplies of taxable goods free of VAT to a visitor provided that the goods are delivered, under customs control to the visitor at the port or airport.
- (3) No supply of taxable goods shall be made under paragraph (2)(b) in the Island of Rodrigues to a visitor unless he leaves Rodrigues on an international flight.
- (4) No supply of –
- (a) spirits, wine, cigarettes and other tobacco products shall be made under paragraph (2)(a);
- (b) taxable goods shall be made under paragraph (2)(b) except those specified in Part I of the Seventh Schedule.
- (5) Any refund under paragraph (2)(a) shall be made –
- (a) by the approved person to a visitor leaving the Island of Mauritius by air; or
- (b) by the Director-General to a visitor leaving the Island of Mauritius by sea or leaving the Island of Rodrigues on an international flight.
- (6) Where VAT paid supplies of taxable goods are made to a visitor, the approved person or the Director-General as the case may be, shall refund to the visitor the VAT paid on the goods, after deducting there from the administrative charges specified in Part II of the Seventh Schedule.
- (7) No refund of VAT shall be made by the approved person where the amount otherwise refundable before deduction of administrative charges is less than 200 rupees in the aggregate in respect of purchases made in one shop.

(8) Every VAT registered person and the approved person shall comply with such conditions as may be imposed by the Director-General.

(9) Where taxable goods supplied in accordance with paragraph (2)(b) have remained unclaimed by the visitor for a period exceeding 8 days from the date of his departure, the approved person shall hand over those goods to the proper officer.

(10) The approved person, shall forward, on a monthly basis, to the Director-General, a return of goods received and handed over to visitors and of goods remaining unclaimed which have been handed over to the proper office.

## **15. Refund of tax**

Any person who applies for a refund of tax under section 65 of the Act shall produce such documents and furnish such information in support of his application as the Director-General may require.

## **16. Exempt bodies or persons**

For the purposes of section 66 of the Act -

- (a) a body or person referred to in that section shall, at the time of importation, give a certificate to Customs that he is exempt from the payment of VAT on the goods he is importing; and
- (b) a registered person shall, at the time a supply is made by him to that body or person referred to in that section, obtain from that body or person a written declaration that the body or person is exempt from the payment of VAT on the supply made.

## **17. Admissibility of documents produced by computer**

(1) Where a computer system has been approved by the Director-General under section 30 of the Act, the conditions to be satisfied for section 69 of the Act to apply shall be as follows -

- (a) the statement contained in the document was processed by the computer during a period over which the computer was being used to process and store information;
- (b) the computer was operating properly during that period or, if it was not operating properly or was out of operation during that period or part of that period, the processing or storing of the statement contained in the document or the accuracy of its contents was not thereby affected;
- (c) information shall be taken to be supplied to a computer where it is supplied thereto in any appropriate form and whether it is so supplied directly, or by means of any appropriate equipment, with or without human intervention; and

- (d) the document shall be taken to be produced by a computer whether it was produced by it directly, or by means of any appropriate equipment, with or without human intervention.

(2) In any proceedings, where a document containing a statement is produced by virtue of section 69 of the Act, a certificate –

- (a) identifying the document containing the statement and describing the manner in which it was produced;
- (b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer; and
- (c) dealing with any of the matters to which the conditions specified in paragraph (1) (a) and (b) relates,

and purporting to be signed by a person responsible for the operation of the relevant device or the management of the relevant activities, as the case may be, shall be evidence of any matter stated in the certificate.

#### **17A. Rulings** <sup>13\*</sup>

The fee payable under section 69A. of the Act for a ruling shall be –

- (a) in relation to an individual, an amount of 1,000 rupees; or
- (b) in relation to any other person, an amount of 5,000 rupees.

#### **18. Transitional provisions relating to a duty free shop outside the port or airport** <sup>14\*</sup>

Any person operating a duty free shop at a place other than the port or airport who –

- (a) does not make an election under section 168(2) of the Customs Act; and
- (b) intends to sell goods to a visitor on payment of duties and taxes which are refundable at the port or airport at the time of departure of the visitor,

shall, not later than 30 September 2006, register himself as a registered person under the Act.

#### **19. Goods or services exempted**

The financial services specified in the Sixth Schedule shall be the prescribed financial services for the purposes of item 50(g) of the First Schedule to the Act.

These regulations shall come into operation on 1 July 1998.

Made by the Minister on 19th June 1998

**FIRST SCHEDULE***(regulation 10(1))***VALUE ADDED TAX***(The Value Added Tax Act 1998)***Application under oath***(section 36(2)(a))*

To the District Magistrate of.....

2. I .....  
 Director-General Mauritius Revenue Authority, electing my legal domicile in my Office in Port Louis, do hereby swear/solemnly affirm that -

- (a) .....  
 of.....  
 .....  
 is registered as a registered person under section .... of the Value Added Tax Act 1998 with effect from ..... (a certified copy of the Certificate of Registration issued under section 17 of the Act to the aforesaid person is attached);
- (b) by virtue of section 22 of the Act and regulation 3 of the Value Added Tax Regulations 1998, the aforesaid registered person is required to submit to me, not later than 20 days after the end of every taxable period, a return, in respect of that period, and pay the amount of tax, if any, at the time the return is submitted;<sup>15</sup>
- (c) the annual turnover of taxable supplies of the registered person being more/less than 12 million rupees, the taxable period of the person is, in accordance with section 2 of the Act, a month /quarter;
- (d) the registered person has submitted the return for each of the taxable periods .....but has failed to submit the return for each of the taxable periods .....
- (e) in accordance with section 36(1) of the Act, a notice of intention to close down part or the whole of the business of the registered person for a temporary period not exceeding 14 days was sent to the registered person on .....(a certified copy of the notice is attached); and
- (f) the registered person has failed to comply with the aforesaid notice.

3. I am of the opinion that value added tax ought to have been paid by the registered person in respect of that/those taxable period(s) for which no return has been submitted.

4. In accordance with section 36(2)(a) of the Act, I do hereby apply to you for an order to

close down.....,  
being part/the whole of the business of the registered person situated at .....  
.....  
for a period not exceeding 14 days.

Taken before me, .....  
The District Magistrate of ..... on .....(date)

Application granted/not granted

Signature .....  
The District Magistrate of .....  
Made in 2 originals this .....of .....

**SECOND SCHEDULE**  
*(regulation 10(2))*

**Order to close down business temporarily**  
*(section 36(2)(c) of the Value Added Tax Act 1998)*

To Usher .....

2. Whereas an application under section 36(2)(a) of the Value Added Tax Act 1998 has this day been granted by me for the closing down ....., being part/the whole of the business of.....  
.....  
.....of.....  
..... for a period not exceeding 14 days as from the date of the execution of this order.

3. These are therefore to authorise and order you forthwith to close down ....., being part/the whole of the business of.....  
.....of...  
..... for a period not exceeding 14 days as from the date of the execution of this order.

Signature .....  
The District Magistrate of .....

Made in 2 originals this .....of .....

**RETURN OF EXECUTION OF ORDER**

To: The Director-General Mauritius Revenue Authority

In execution of the above order, I certify that I have this day closed down  
 ....., being part/the whole of the business  
 of.....  
 .....of...  
 .....  
 .....for a  
 period not exceeding 14 days as from this day.

2. I also certify that, in accordance with section 36(3) of the Value Added Tax Act 1998,  
 I have affixed in a conspicuous place on the front of the premises of the business or part of  
 the business which has been closed, a notice duly certified by the Director-General bearing  
 the words “CLOSED TEMPORARILY FOR NOT SUBMITTING VAT RETURN AND  
 NOT PAYING VAT”/“CLOSED TEMPORARILY FOR NOT PAYING VAT”.

.....  
 Usher of the .....

Made in 2 originals this .....of .....

**THIRD SCHEDULE***(regulation 11)*

Office of the  
 Director-General  
 Mauritius Revenue Authority  
 Port Louis

Date .....

VAT Reg. No./ Ref. No. ....

Financial Year .....

Taxable period .....

**DISTRESS WARRANT**

Under section 44 of the Value Added Tax Act 1998.

To Usher of the Supreme Court .....

Whereas .....

is indebted to the Director-General Mauritius Revenue Authority in the sum of  
 .....being tax due and payable by the  
 aforesaid .....

particulars of which are set out in the Annex.

And whereas default has been made in the payment of the aforesaid amount to the Director-General Mauritius Revenue Authority and the aforesaid amount is still due.

These are therefore to authorise and order you forthwith to make distress of the goods, chattels and effects of the said person, and if within the period of 3 clear days next after the making of such distress the amount of the tax due and payable including the charge of taking and keeping the distress is not paid, you shall sell the goods, chattels and effects of the said person up to the amount mentioned in the distress including the costs and that you certify to me on or before the ..... day of ..... 19..... what you shall have done by virtue of this warrant.

Given under my hand at Port Louis, this ..... day of ..... 19.....

.....  
 Director-General Mauritius Revenue Authority

**RETURN OF THE ABOVE WARRANT**

In execution of the above warrant, I certify that I have this day seized the goods, chattels and effects of the hereinnamed and have made and signed an inventory of the same hereunto annexed, and have appointed ..... as guardian of the same.

Date ..... 19 .....

.....  
Usher of the Supreme Court

**FOURTH SCHEDULE**  
*(regulation 12(1))*

**FORM OF MEMORANDUM OF INSCRIPTION**

Privilege inscribed under section 45(2) of the

Value Added Tax Act 1998

by the

Director-General Mauritius Revenue Authority

electing his legal domicile in his Office in Port Louis

against

..... (names in full)  
of ..... (address in full)  
..... (occupation)

and

Mrs.....  
(first names and maiden names in full)  
of ..... (address in full)

his wife, hereinafter called the debtor/s for the sum of.....  
.....rupees (in words)  
upon all immovable property belonging to the debtor/s including .....  
.....  
.....

Drawn up in Port Louis on the ..... of ..... 19 .....

I certify that this memorandum is an exact copy of the other original with which it has been  
duly collated.

.....  
Director-General Mauritius Revenue Authority

**FIFTH SCHEDULE**  
*(regulation 12(2))*

The Conservator of Mortgages is hereby requested to erase in his registers the privilege inscribed by the Director-General Mauritius Revenue Authority on the ..... of ..... 19 ... in Vol. .... No. ... against:

.....  
.....  
.....

upon all immovable property which belonged to the latter, including .....

.....

Dated, signed and sealed in Port Louis on the ..... of ..... 19 .....

.....  
Director-General Mauritius Revenue Authority

**SIXTH SCHEDULE**  
*(regulation 19)*

- (a) The making, the advance or the granting of credit except services in respect of credit cards issued by companies other than banks to merchants accepting such credit cards as payment for the supply of goods or services.<sup>16 \*</sup>
- (b) The granting of, or dealing in, credit guarantees or other securities for money and the management of credit guarantees by the person who granted the credit.
- (c) The provision, or transfer of ownership, of an interest in a superannuation scheme, or the management of a superannuation scheme.
- (d) Factoring <sup>17\*</sup>

**SEVENTH SCHEDULE** <sup>18\*</sup>*(regulation 14(4) and (6))***Part I**

1. Articles or jewellery of precious metal of a selling price exceeding 20,000 rupees per item.
2. Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) of a selling price exceeding 20,000 rupees per item.
3. Watches of a selling price exceeding 20,000 rupees per item.
4. Cameras or video cameras of a selling price exceeding 20,000 rupees per item.
5. Laptop computers.
6. Cellular telephones of a selling price exceeding 20,000 rupees per item.
7. Ship models.

**Part II**

Administrative charges ... .. 150 rupees for every refund. <sup>19\*</sup>

**APPENDIX I**

**Endnotes**

1 Regulation 3 amended by GN96/99, w.e.f 09/99.

2 GN 87/1998 :- *For the purposes of section 9(4)(b) of the Act, the prescribed time shall be one month.*

3 The MRA Act - The word "Commissioner" deleted and replaced by the word "Director-General" wherever it was appearing previously.

4 Regulation 6(2) amended by GN 120/2003 w.e.f 01.09.03.

5 GN 87/1998 :- *A person who exports goods shall keep a record, on computer or otherwise, in respect of those goods or services showing -*

6 Regulation 8A added by GN 05/2002.

7 Regulation 8A(5) paragraph (b) amended by GN 120/2003 w.e.f 01.10.03.

8 GN 05/2002 :- *The alternative basis shall apply to the whole business of the registered person;*

9 Regulation 9 (1) amended by GN 96/1999 w.e.f 09/99.

10 GN 87/1998 :- *For the purposes of section 22(1) of the Act, the prescribed time shall be one month.*

11 Regulation 9(2) added by GN 120/2003 w.e.f 01.09.03.

12 <sup>8</sup>Paragraph (3) added by GN 133/2006 w.e.f 01.01.07 in respect of returns for taxable period commencing 01.01.07.

Regulation 9A added by GN 120/2003 w.e.f 01.09.03.

Regulation 12 A added by GN 18/2005, w.e.f 05.02.05.

Regulation 13 revoked and replaced by GN 133/2006 w.e.f 01.10.06.

GN 87/1998 :-

### **13. VAT relating to a duty free shop**

*Notwithstanding paragraph (12) of regulation 90 of the Customs Regulations 1989, an operator of a duty free shop situated at a place other than the port or airport, being a person who is not registered under the Act, shall deliver any goods supplied to a visitor or traveller to the port or airport in the manner specified in paragraph (11) of that regulation.*

Regulation 14 revoked and replaced. by GN 133/2006. w.e.f 01.10.06.

#### **VAT free supplies to a visitor or traveller**

(1) *In this regulation-*

*"approved person" means -*

(a) *in the Island of Mauritius, the approved person under regulation 90 of the Customs Regulations 1989;*

(b) *in the Island of Rodrigues, the Comptroller of Customs;*

*"authorised registered person" means a registered person holding a certificate of authorisation;*

*"certificate of authorisation" means a certificate of authorisation issued by the Commissioner to a registered person under paragraph (5);*

*"Customs control" or "proper officer" has the same meaning as in the Customs Act;*

*"traveller" or "visitor" has the same meaning as in regulation 90 of the Customs Regulations 1989.*

- (2) *No person shall hold himself out as an authorised registered person unless he is holder of a certificate of authorisation.*
- (3) *A registered person, other than an operator of a duty free shop under the Customs Act, may make an application to the Commissioner for a certificate of authorisation.*
- (4) *The application under paragraph (3) shall be made in such form and manner as may be approved by the Commissioner.*
- (5) *Where an application under paragraph (3) is approved by the Commissioner, the Commissioner shall issue to the registered person a certificate authorisation, authorising the registered person to make, subject to paragraphs (6) and (7)*
- (a) *supplies free of VAT to visitors or travellers provided that in all cases the taxable goods are delivered, under Customs control, at the port or airport; or*
- (b) *VAT paid supplies to visitors, the amount of VAT paid being refundable, under Customs control, at the time of departure from Mauritius.*
- (6) *An authorised registered person in the Island of Rodrigues shall make -*
- (a) *supplies under paragraph (5)(a) only to passengers travelling on international flight; and*
- (b) *supplies under paragraph (5)(b) only to passengers travelling on domestic flight.*
- (7) *Any supply of taxable goods under paragraph (5) shall not include spirits, wine, cigarette and other tobacco products.*
- (8) *The authorised registered person shall display in a conspicuous place at his business premises in respect of which authorisation has been granted his certificate of authorisation.*
- (9) *The authorised registered person and the approved person shall comply with such procedures as may be laid down by the Commissioner.*
- (10) *Where VAT paid supplies are made to a visitor, the approved person other than the approved person in Rodrigues shall, subject to paragraph (12), refund to the visitor the VAT paid on the goods, after deducting therefrom the administrative charges specified in the Seventh Schedule.*
- (11) *No refund of VAT shall be made where the amount refundable before deduction of administrative charges is less than 200 rupees in the aggregate in respect of purchases made at any one of the business premises of the authorised registered person and in respect of which a certificate of authorisation has been issued under paragraph (5).*
- (12) *Where taxable goods delivered in accordance with paragraph (5)(a) have remained unclaimed by the visitor or traveller for a period exceeding 8 days from the date of his departure, the approved person, other than the approved person in the Island of Rodrigues, shall hand over those goods to the proper officer.*
- (13) *The approved person, other than the approved person in the Island of Rodrigues, shall forward, on a monthly basis, to the Commissioner, a return of goods received and handed over to*

13

Regulation 17A added by GN 96/1999 w.e.f 01.09.99.

14

New regulation 18 added by GN 133/2006 w.e.f 01.10.06., previously regulation 18 read :-

**18. Transitional provisions**

For the purposes of section 73 of the Act, where a person –

- (a) on the day immediately preceding the appointed day, was a registered person under the Sales Tax Act 1982;
- (b) on the appointed day, is a registered person under the Act;
- (c) whose sales tax return for the last taxable period under the Sales Tax Act 1982 shows an excess amount;
- (d) has submitted a certified inventory of his trading stocks showing the amount of sales tax paid or payable thereon, he may take a credit for the least of –
  - (i) the excess amount;
  - (ii) the amount of sales tax paid or payable on his trading stocks in accordance with the inventory submitted; or
  - (iii) the amount of sales tax paid or payable on his trading stocks within a period not exceeding 3 months immediately preceding the appointed day.

15 Paragraph (b) amended by GN 96/1999 w.e.f 09/99.  
GN 87/1998 :-

*by virtue of section 22 of the Act and regulation 3 of the Value Added Tax Regulations 1998, the  
aforenamed registered person is required to submit to me, not later than one month after the end of every  
taxable period, a return, in respect of that period, and pay the amount of tax, if any, at the time the return  
is submitted;*

16 Paragraph (a) amended by GN 120/2003 w.e.f 01.10.03.  
GN 87/1998 :- *The making, the advance or the granting of credit*

17 Paragraph (d) added by GN 120/2003 w.e.f 01.10.03.

18 Seventh Schedule deleted and replaced by GN 133/2006 w.e.f 01.10.06.  
Seventh Schedule added by GN 18/2005.

## **SEVENTH SCHEDULE**

(regulation 14(10))

Administrative Charges ..... 100 rupees for every refund.

19 Part II of Seventh Schedule amended by GN 229 of 2006 w.e.f 01.12.06.

## **Part II**

Administrative charges ... .. 100 rupees for every refund.