

# Implementation of e-invoicing in Mauritius

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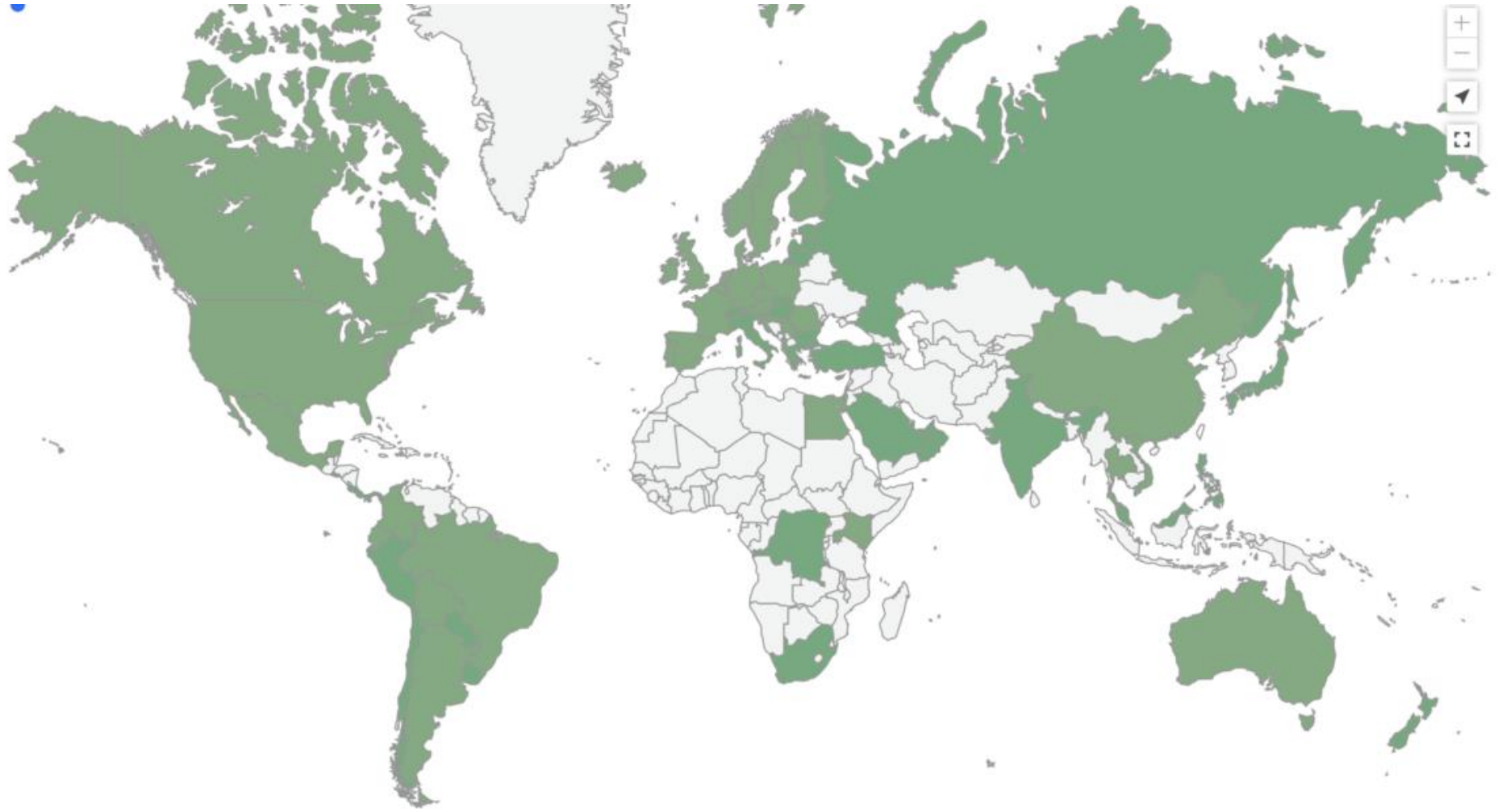
**6 October 2023**

- What is e-invoicing?
- Global Evolution
- Legal Provisions
- How the system operates
- Benefits of e-invoicing
- Persons concerned
- Implication for businesses
- Features of a compliant EBS
- Responsibility Matrix
- The Phases involved
- MRA E-Invoicing Publications

# What is E-Invoicing?

- It is a process for generating invoices and associated documents in electronic file format using an Electronic Billing System (EBS) which allows for transfer of billing information between the buyer, seller and tax authority in real time.





## Europe

- Italy
- France
- Spain
- Portugal
- Poland
- Greece
- Turkey
- Sweden
- Czech Republic

## APAC

- India
- China
- Saudi Arabia
- Singapore
- Hong Kong
- Taiwan
- South Korea
- Japan
- Australia

## Americas

- Chile
- Canada
- Brazil
- Argentina
- Venezuela
- Ecuador
- Mexico
- Peru
- Uruguay

## Africa

- Kenya
- Ethiopia
- Tanzania
- Rwanda
- Malawi
- Mozambique
- Zimbabwe
- Uganda
- Zambia





**S20  
VAT ACT**

**E-INVOICING  
REGULATIONS**



- 20A. E-invoicing system

(1) The Director-General shall, subject to such conditions as may be prescribed, cause to be set up an e-invoicing system that would allow a business to –

(a) connect electronically to the system for registering thereon all invoices, including debit notes and credit notes, generated in the furtherance of the business; and

(b) issue fiscal invoices to customers.



(2) Every person who –

(a) carries on a business activity of such category or nature as may be prescribed; or

(b) is given a notice in writing by the Director-General to issue fiscal invoices to his customers,

shall acquire such equipment and software as may be necessary and issue fiscal invoices to his customers from such date as may be fixed by the Director-General.

(3) A notice under subsection (2)(b) may be issued by the Director-General to any person, whether or not he –

(a) is a taxable person; or

(b) makes exclusively exempt supplies.

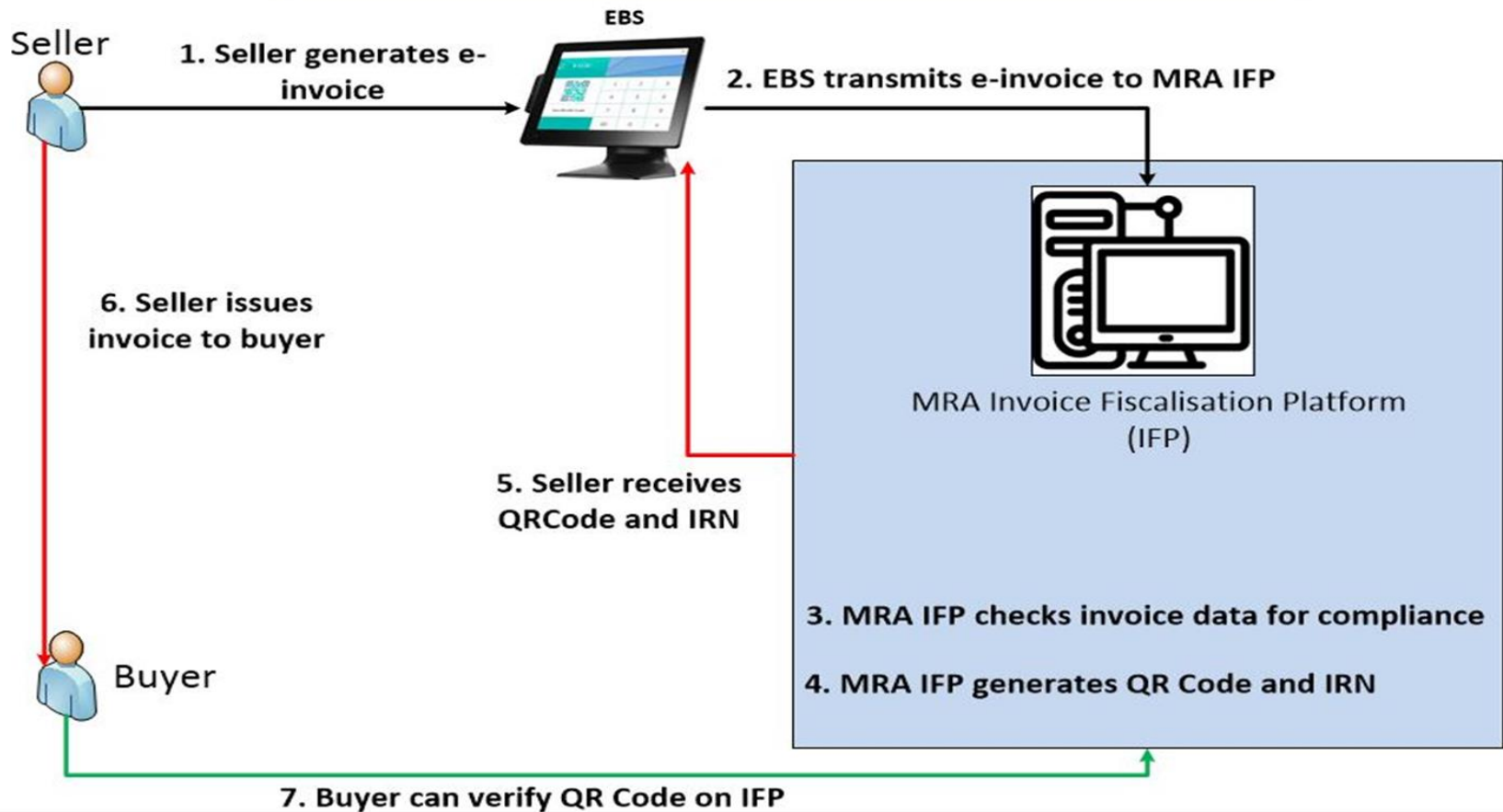
(4) (a) The Director-General shall issue such guidelines and technical specifications as he may deem appropriate for the implementation of the e-invoicing system.

(b) Every person having an obligation to issue fiscal invoices under subsection (1) shall comply with the guidelines and technical specifications issued under this subsection.

# How the system operates?

## E-INVOICING AS IMPLEMENTED BY MRA

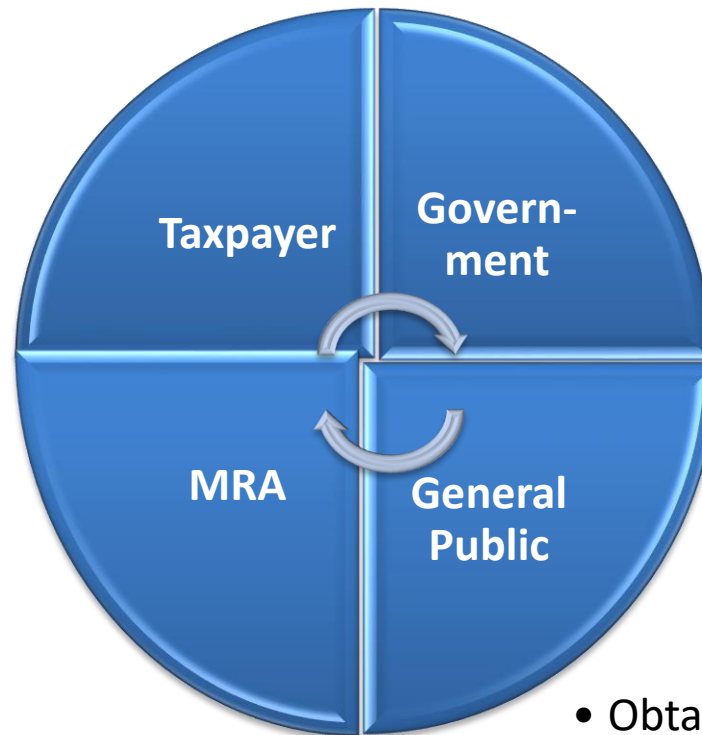
**One time pre-requisite:** Supplier configures and registers EBS for e-invoicing with MRA



# Benefits of e-invoicing

- Paperless e-storage of invoices
- Level playing field among businesses
- Fast track VAT refunds
- Reduced tax filing obligations – Prefilled returns

- Better record keeping by businesses
- Improved voluntary tax compliance
- Reduced compliance management cost
- Reduced time for audits



- Digitalisation of economy
- Increased revenue and decreased tax evasion
- Reduction in shadow economy
- Economic analysis & prediction based on live data

- Obtain a receipt for every purchase
- Environment friendly
- Building of trust between customer and businesses

## Who Are Concerned?



Every person who:

- ✓ carries on a prescribed business activity
- ✓ is given a notice in writing by the MRA to issue fiscal invoices

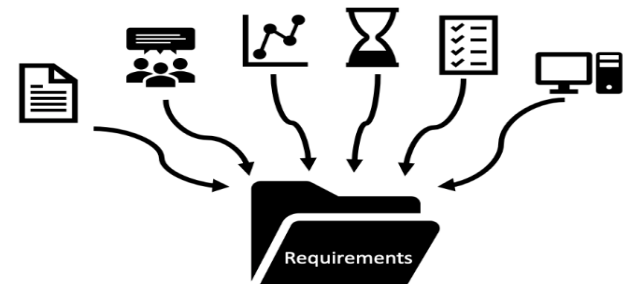
A notice may be issued to:

- ✓ Both taxable and non taxable persons
- ✓ Business making exempt supplies only

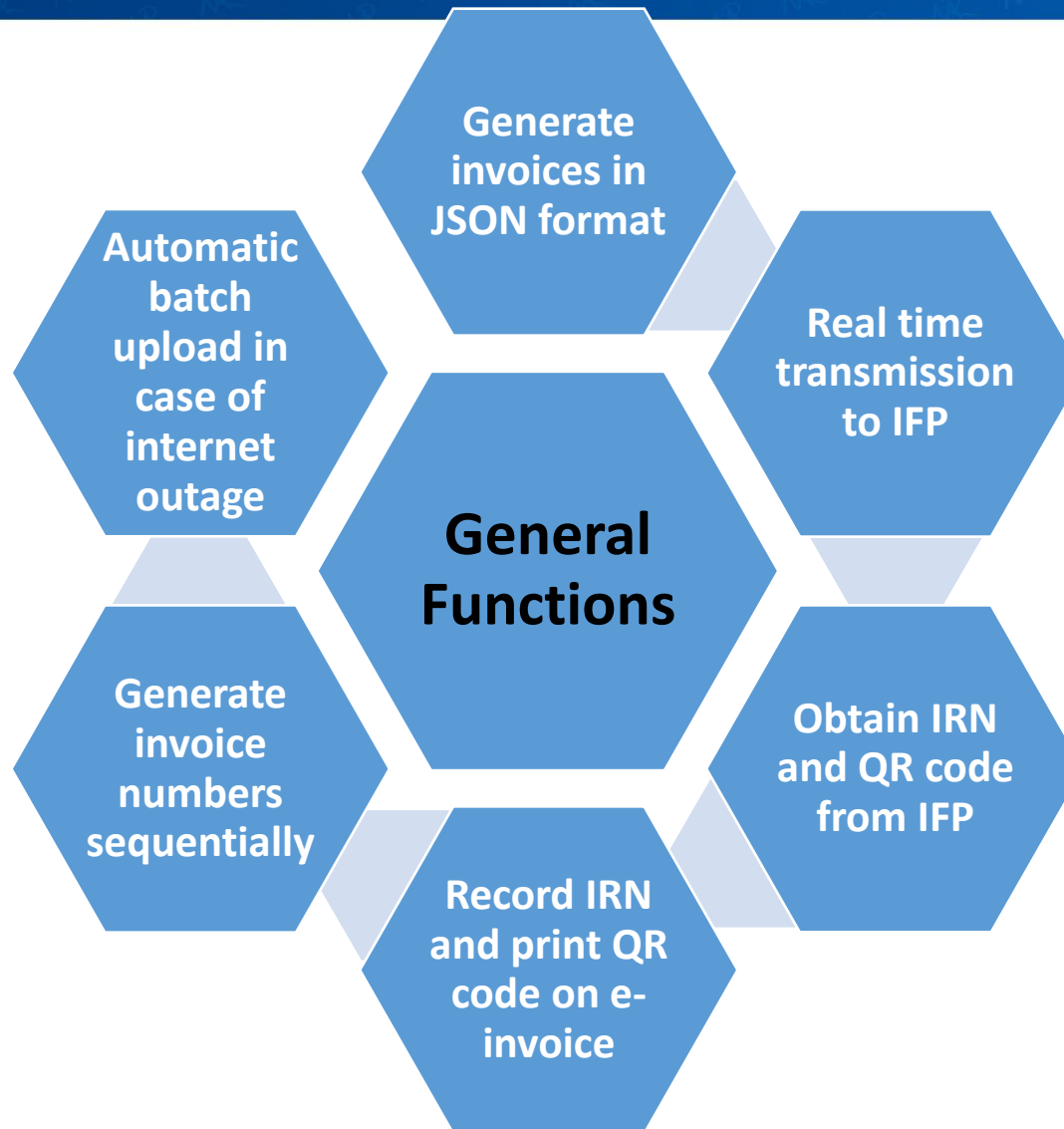


A business having e-invoicing obligation is required to:

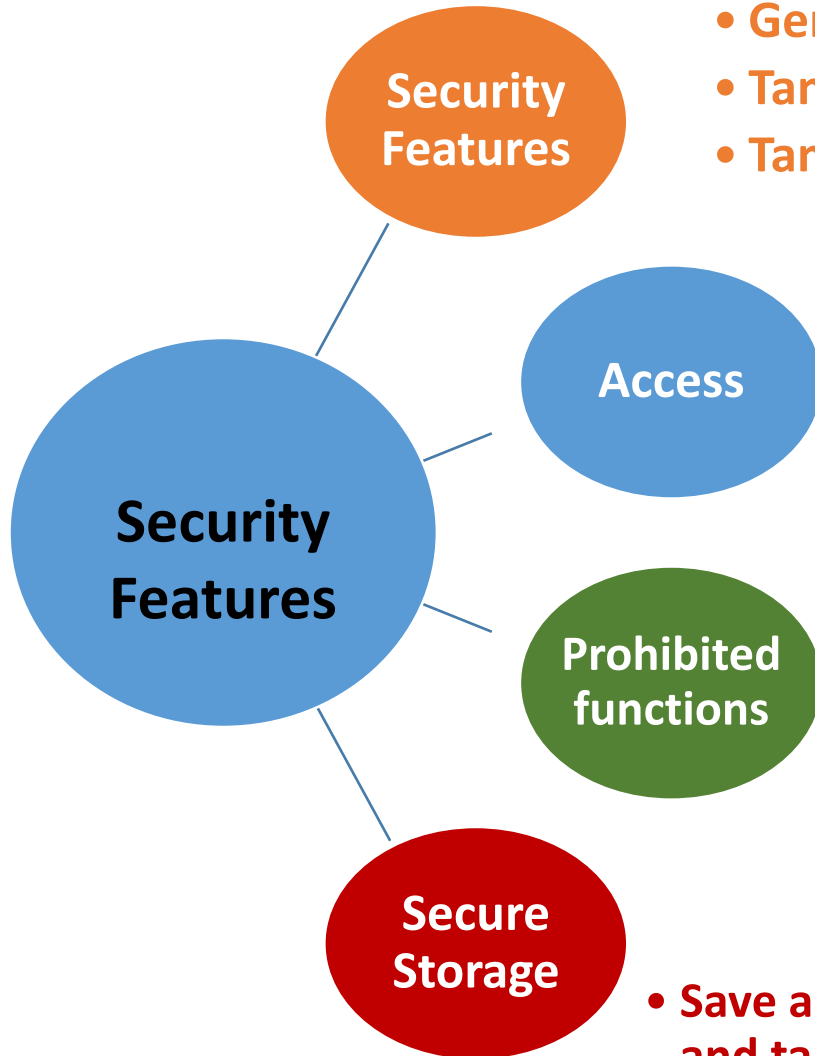
- ✓ Use a compliant EBS (POS / Cash Register / ERP / Accounting Package) to generate and transmit invoices in JSON format
- ✓ Issue invoices as per MRA's standard e-invoice template
- ✓ Have an internet connection for online transmission
- ✓ Not to use or keep an EBS which is not registered with MRA or which is not e-Invoicing compliant
- ✓ Not to change the location of any EBS unless prior notice to the MRA



# EBS – General Functions



# EBS – Security Features



- Generate Previous Invoice Hash
- Tamper resistant EBS
- Tamper resistant invoice counter

- Protected by login credentials
- Default administrator's password disabled
- Role-based access
- Date and time cannot be reset
- Resetting of invoice counter not permissible
- No alterations to fiscalised documents
- More than one sequence of documents cannot be generated

- Save and store documents on a secure and tamper proof storage

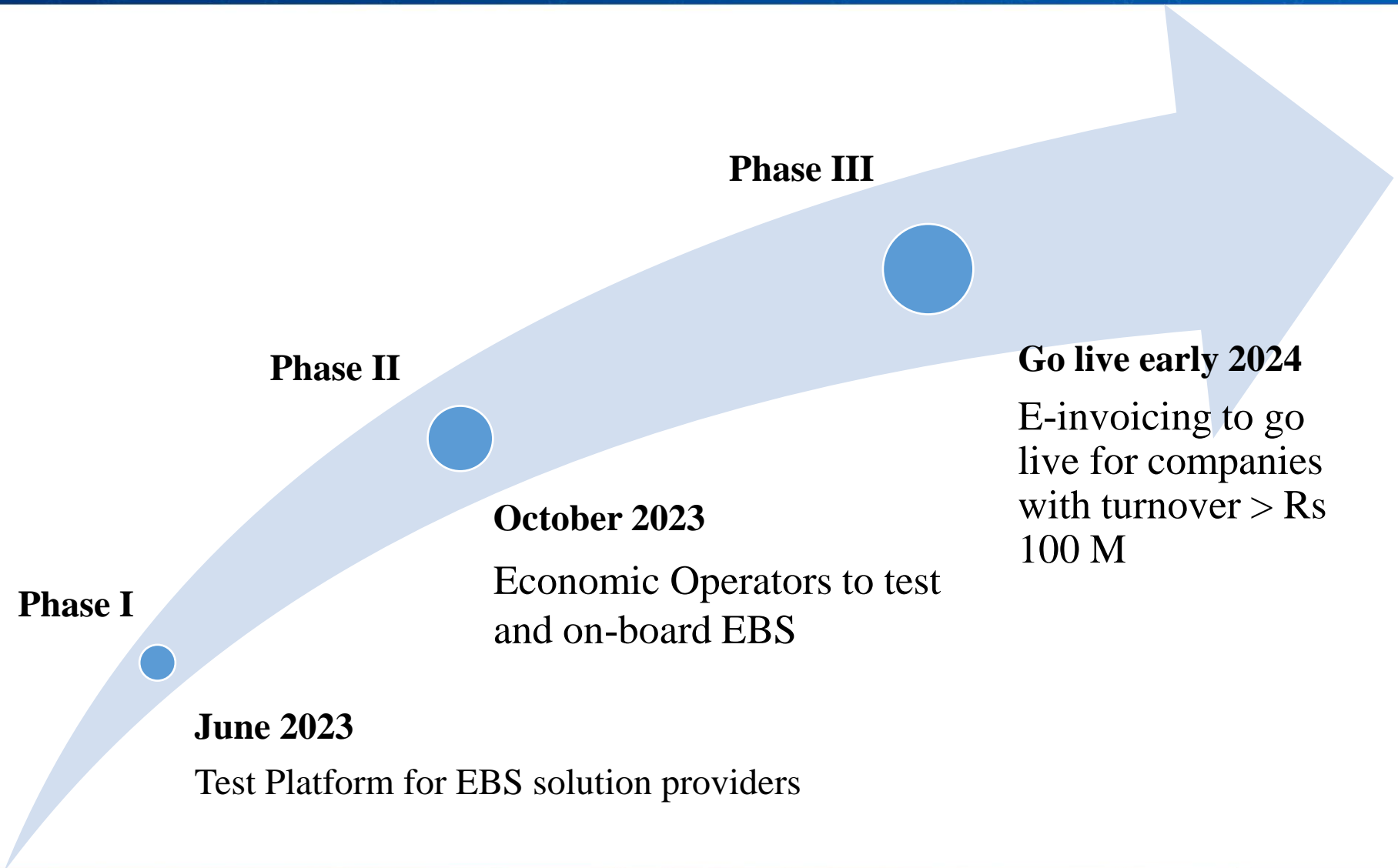
# Responsibility Matrix

STAKEHOLDER	RESPONSIBILITY
<p><b>Economic Operators</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Upgrade existing EBS for e-invoicing compliance or acquire EBS from an EBS solution provider registered with MRA</li> <li><input type="checkbox"/> Register for e-invoicing on MRA Portal</li> <li><input type="checkbox"/> Register all EBS with the MRA to obtain unique IDs for each EBS</li> <li><input type="checkbox"/> Issue fiscal invoices to customers</li> </ul>
<p><b>EBS Solution Providers</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Register with MRA as an authorized EBS Solution provider</li> <li><input type="checkbox"/> Ensure EBS is compliant with all anti-tampering features</li> <li><input type="checkbox"/> Make use of test labs to conclude efficacy and compliance of EBS</li> <li><input type="checkbox"/> Self-certify the make and model of EBS as being compliant</li> <li><input type="checkbox"/> Not sell, rent or make available an EBS unless the EBS Solution Provider and his EBS is registered with the MRA</li> <li><input type="checkbox"/> Report any defect in or misuse of a registered EBS</li> </ul>

# Responsibility Matrix

STAKEHOLDER	RESPONSIBILITY
<p><b>MRA</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Provide test lab to EBS solution providers</li> <li><input type="checkbox"/> Provide e-registration portal to register EBS once above tests conclusive</li> <li><input type="checkbox"/> Set up the Invoice Fiscalisation Platform (IFP)</li> <li><input type="checkbox"/> Provide APIs to EBS solution providers to connect with IFP</li> <li><input type="checkbox"/> Portal Facility/ Helpdesk for complaints and reporting outage in system</li> <li><input type="checkbox"/> Names of compliant EBS solution providers will be published on MRA website</li> <li><input type="checkbox"/> Portal facility for general public to verify invoices</li> </ul>
<p><b>General Public (Buyers)</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Claim a paper or electronic fiscal receipt for every purchase</li> <li><input type="checkbox"/> Check authenticity of fiscal receipts using mobile app or web</li> <li><input type="checkbox"/> Report any suspicious receipt to MRA</li> </ul>

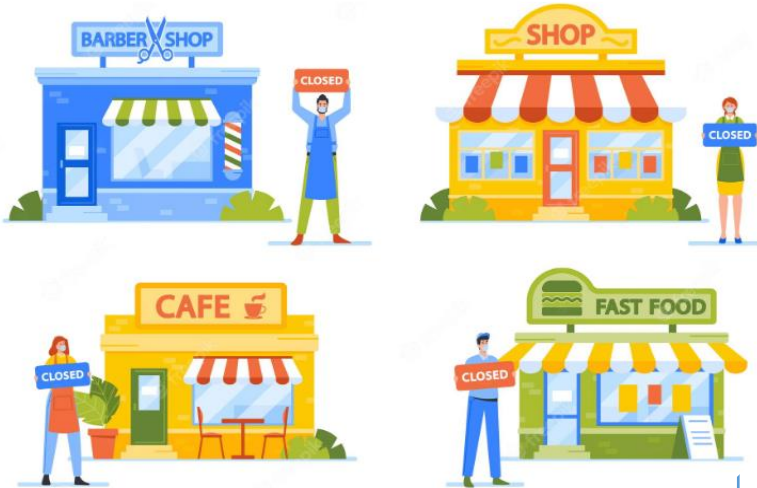
# The Phases involved





# Phase 2 – System Readiness

## System Readiness



## Economic Operators

- On-board EBS after it has been made compliant by EBS solution providers
- Perform tests prescribed by MRA to cross-check compliance before EBS joins the e-Invoicing system

# Phase 3 – E-invoicing go live

## Stage 1

- Economic operators with turnover exceeding Rs 100 Million

## Stage 2

- Economic operators with turnover between:  
**Rs 50Million > Turnover < Rs 100Million**

## Stage 3

- All VAT registered persons

## Stage 4

- Other specified businesses

Title	Purpose
<b>EBS Functional Specifications</b>	Explains the features of a compliant EBS including <ul style="list-style-type: none"> <li>- General Functions</li> <li>- Security features</li> <li>- Prohibited features</li> </ul>
<b>E-Invoicing Guide for Software Developers including video (Non-Technical)</b>	Provides a general guidance on: <ul style="list-style-type: none"> <li>- How to access and navigate on Developer's Portal</li> <li>- Steps to make an EBS Compliant with the MRA eInvoicing System</li> <li>- How to test EBS once necessary amendments have been carried out to make the EBS compliant with the MRA e-Invoicing system</li> </ul>
<b>Standard E-Invoice Template</b>	Provides the required structure of an e-invoice and specifies the mandatory and optional fields
<b>FAQs</b>	Collection of the most common questions and answers on E-invoicing



## More Queries.....

Contact us on:

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❖ Email: [einvoicing@mra.mu](mailto:einvoicing@mra.mu)



*Thank you*