



**ECONOMIC
DEVELOPMENT
BOARD** MAURITIUS

MICE

VAT REFUND SCHEME

Guidelines

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Economic Development Board

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MICE VAT REFUND SCHEME

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 (foreign based company or non-VAT registered Mauritian based company) having registered a qualifying event with the Economic Development Board (EDB) may claim for refund of VAT in respect of accommodation cost (excluding alcoholic drinks) 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.

2. ABOUT THE SCHEME

Under the VAT Refund Scheme, an event organiser may submit an application for refund of VAT amounting to 15% of accommodation charges (excluding alcoholic drinks) by the Mauritius Revenue Authority (MRA) for events attended by not less than 50 visitors staying for a minimum of 3 nights for business meetings, conferences, exhibitions, weddings and other events, as may be approved by EDB.

Only a foreign based company or a non-VAT registered Mauritian based company is eligible to submit an application under this Scheme.

Definition

- A “**qualifying event**” means a business meeting, exhibition, conference, wedding or other events as may be approved by EDB, attended by 50 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 (alcoholic drinks not included).

3. ELIGIBILITY CRITERIA

To qualify for VAT refund, the accommodation costs must have already been incurred by the visitor during his stay for the purpose of attending the event in Mauritius and the following conditions should be met:

- a. the event is attended by 50 or more visitors; and
- b. visitors stay for a minimum of 3 nights in a hotel in Mauritius

For visitors extending their stay beyond the event date, the accommodation costs for the additional nights will not qualify for refund.

4. PROCEDURES

In order to claim the VAT refund, the event organiser, which can either be a foreign based company or non-VAT registered Mauritian based company) should follow below procedures:

4.1 Prior to event

The event organiser is required to register the specific event before the date of the event on the website of EDB at <http://forms.edbmauritius.org/cn/al935/MICE>.

Details to be provided include:

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

4.2 After the event

1. Submit application to EDB

Following the event, the organiser is required to submit to EDB, **not later than 60 days** from the end of the event, the following mandatory documents:

- (i) A duly filled in application form (Please refer to Annex)
The form is also downloadable from the website of MRA at <https://www.mra.mu/download/VAT7D.pdf>.
- (ii) List of visitors who attended the event, including details on nationality, passport number, arrival date and hotel check in/out dates;
- (iii) Accommodation confirmation letter from hotel to confirm that the visitors in the list provided have resided at the hotel (stay period to be specified);
- (iv) VAT invoice/s and receipt/s issued by the hotel for accommodation costs in respect of the visitors/group; and
- (v) Details on the event and event organiser

Relevant documents and particulars can be submitted via email on hpd@edbmauritius.org or to the following address:

The Chief Executive Officer
Economic Development Board
Ground Floor
7 Exchange Square
Wall Street, Ebene 72201

Note: At time of submission of the application, payment for accommodation costs (inclusive of VAT) must have already been made to the hotel.

2. Assessment of application by EDB

The assessment / processing of an application submitted to the EDB shall start upon the application being complete with all required information and documentation as stipulated above.

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

After assessment by EDB and upon satisfactory compliance to set criteria and conditions as per requirements of the VAT Act, **a statement will be issued by EDB** to the applicant certifying inter-alia, the following:

- that the event has taken place;
- that the event has been attended by not less than 50 visitors;
- that each visitor has stayed for at least 3 nights; and
- the qualifying accommodation costs and the corresponding amount of VAT paid in respect of the visitors.

3. Recommendation to the Mauritius Revenue Authority (MRA)

The application is recommended to MRA for refund of VAT (15%) on qualifying accommodation costs.

**For any questions/assistance, please contact EDB office on (+230) 2033800
or at hp@edbmauritius.org**