

COMMUNIQUE

Online VAT Registration at Incorporation of a Company

The Corporate and Business Registration Department (CBRD) informs the public that a new facility has been developed jointly by the CBRD and the MRA for online VAT Registration of a company at incorporation, both services effective through a single process.

While making an online application to the CBRD for incorporation of a company, the applicant will, henceforth, be required to provide details related to VAT registration and will be registered by the MRA for VAT purposes, where applicable. Immediately after its registration by the CBRD, the MRA will, in turn, inform the company of its VAT registration status and the assigned VAT Registration Number.

Where a company has been VAT-Registered, the effective date of the VAT registration will be:

- (i) the date the company will start business as declared in the application; or
- (ii) the date of incorporation,

whichever is the later.

Where a company has not been VAT-Registered on incorporation and thereafter:

- (i) becomes liable for compulsory VAT registration: or
- (ii) wishes to be voluntarily VAT-Registered,

the company will have to apply for VAT registration directly to the MRA.

For further details, kindly:

- 1) visit the <http://www.mra.mu> or phone the MRA Helpdesk on **207 6000** during working hours.
- 2) contact the Information Center of the CBRD on **202 0600** during working hours.

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