

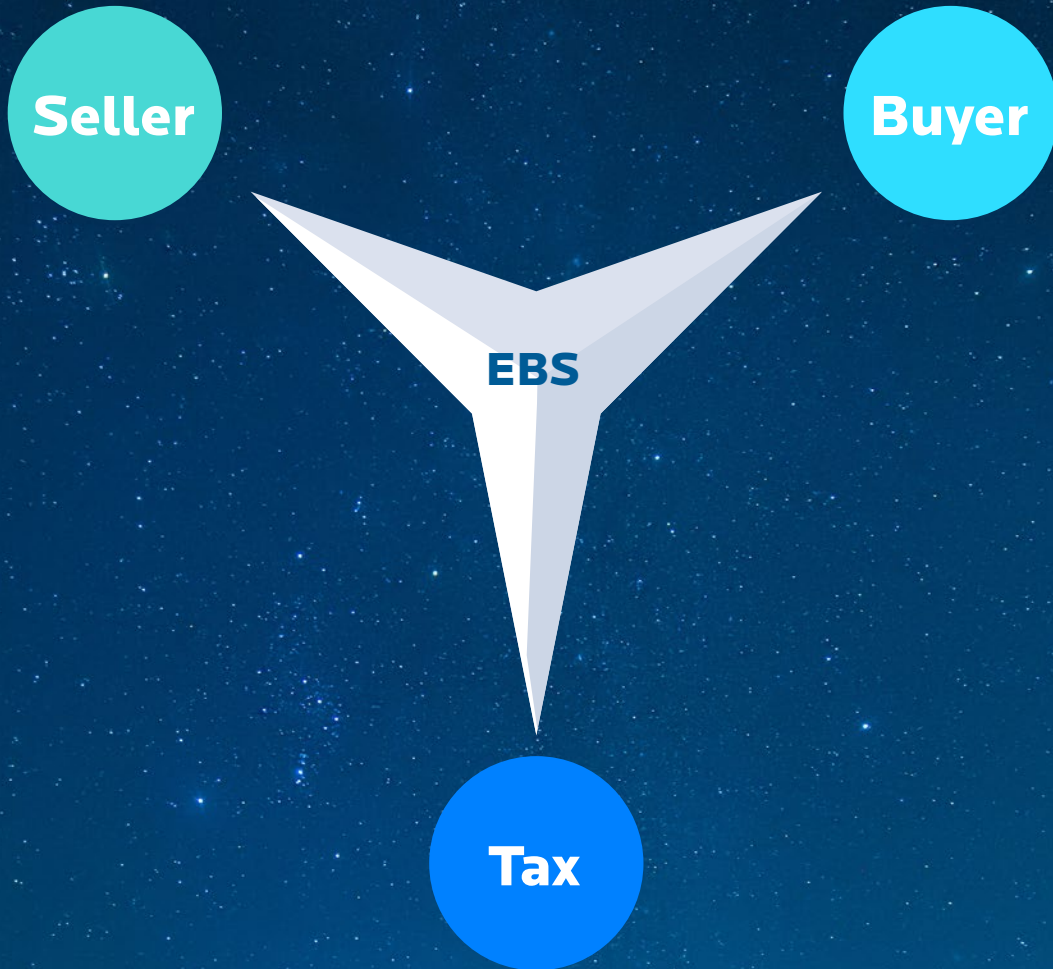
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IMPLEMENTATION
OF **E-INVOICING**
IN MAURITIUS

CONTENT

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- **GLOBAL** EVOLUTION
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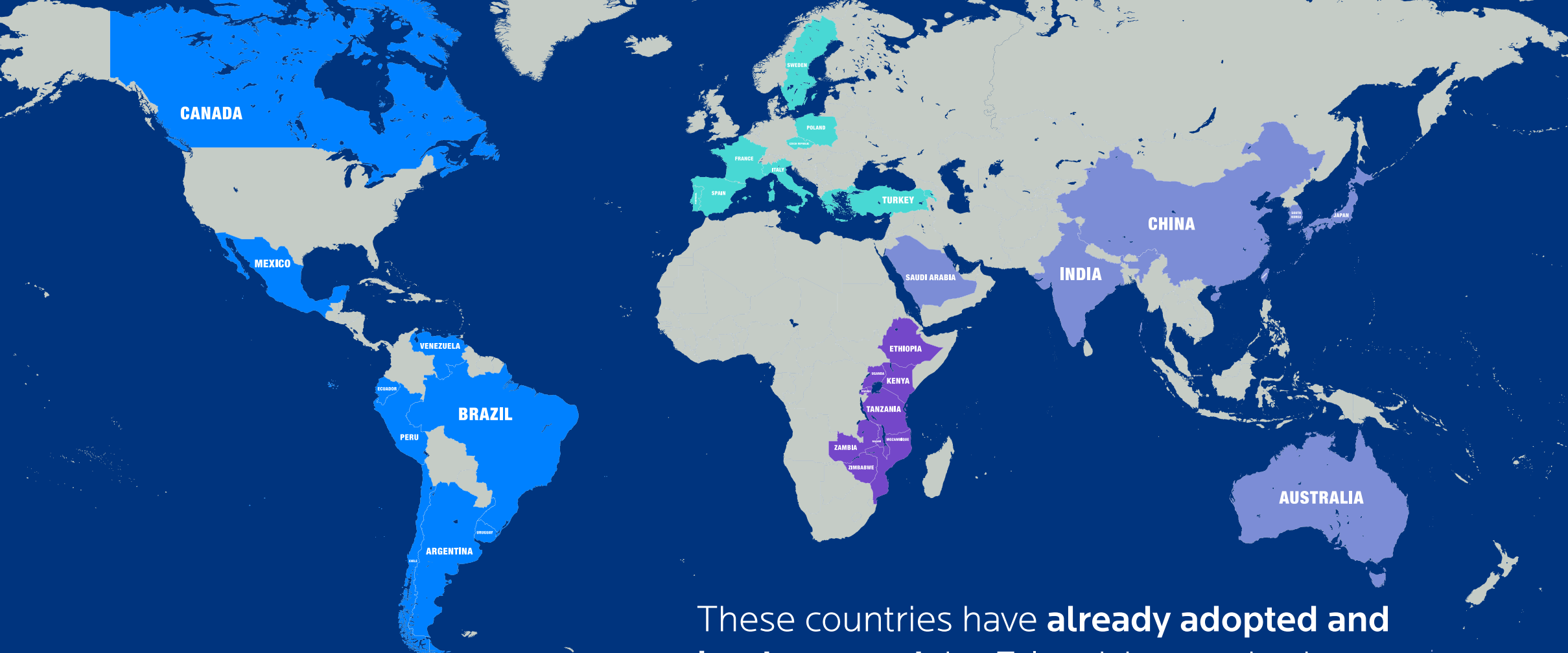


WHAT IS E-INVOICING?

E-Invoicing is a process for **generating invoices** and associated documents in electronic file format using an **Electronic Billing System (EBS)**.

This allows for **transfer of billing information** between the buyer, seller and tax authority **in real time**.





PRACTICING COUNTRIES

These countries have **already adopted and implemented** the E-Invoicing method.



AMERICAS: Chile, Canada, Brazil, Argentina, Venezuela, Ecuador, Mexico, Peru, Uruguay

EUROPE: Italy, France, Spain, Portugal, Poland, Greece, Turkey, Sweden, Czech Republic

AFRICA: Kenya, Ethiopia, Tanzania, Rwanda, Malawi, Mozambique, Zimbabwe, Uganda, Zambia

APAC: India, China, Saudi Arabia, Singapore, Hong Kong, Taiwan, South Korea, Japan, Australia

E-INVOICING IN AFRICA

-  VOLUNTARY B2B E-INVOICING OR E-TAX
-  MANDATORY B2B E-INVOICING OR E-TAX



LEGAL PROVISIONS

S 20A OF VAT ACT

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) (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) (b) makes **exclusively exempt** supplies.

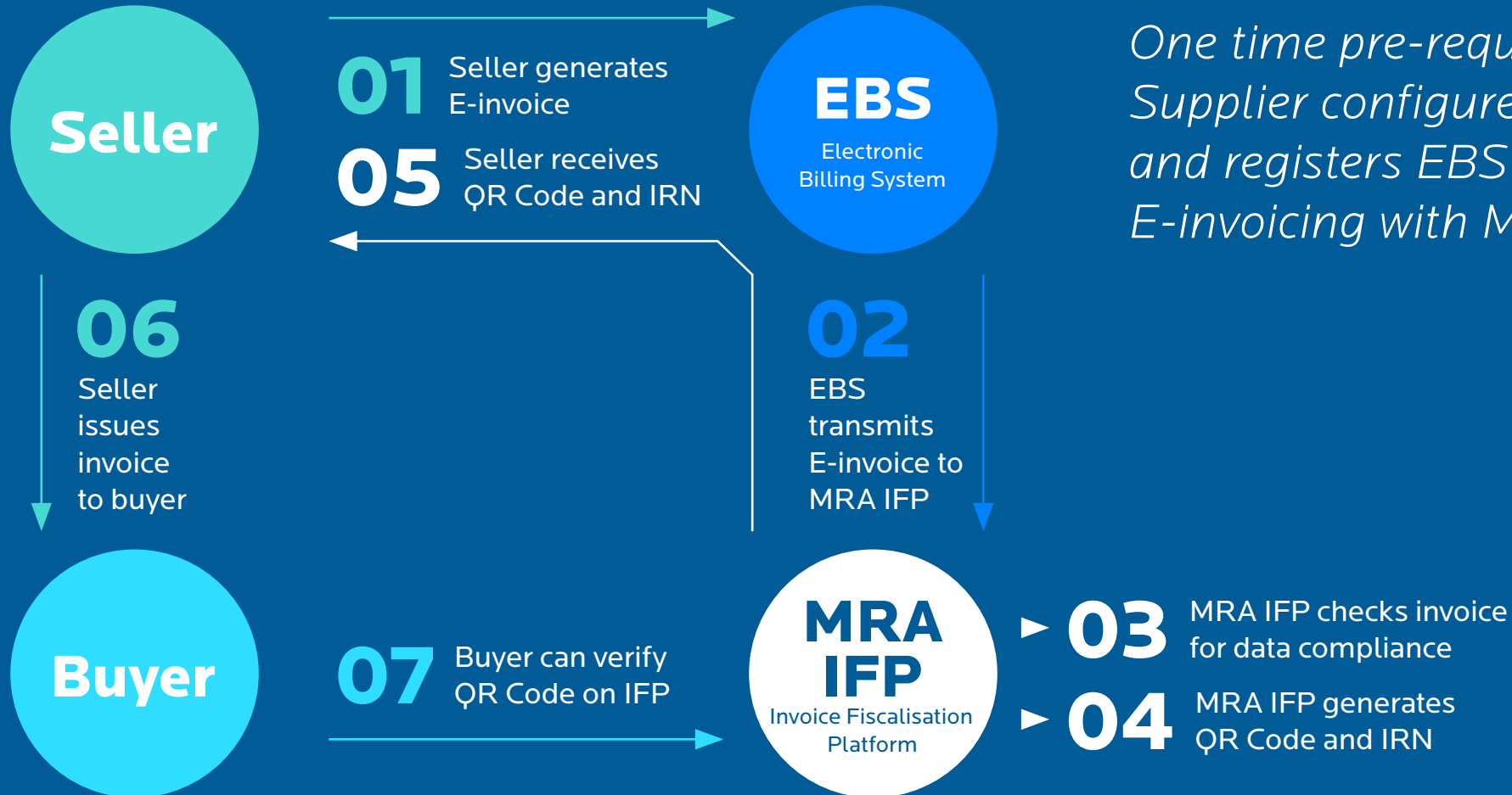
4 (a) The Director-General shall issue such guidelines and technical specifications as he may deem appropriate for the implementation of the e- invoicing system.

(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

Taxpayer

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

Government

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

BENEFITS

MRA

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

General Public

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



WHO IS 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





IMPLICATION FOR **BUSINESSES**

A business having e-invoicing obligation is required to:

- Have an **Internet** connection
- Use a **compliant Electronic Billing System** (EBS) which includes a Point of Sale Solution (POS), a Cash Register, ERP, accounting Package or other billing system to generate and transmit invoices in JSON file format
- Issue invoices in **standard e-invoice** template



EBS – GENERAL FUNCTION

Automatic batch upload in case of Internet outage

Generate invoices in **JSON format**

Real time transmission to IFP

EBS

General invoice numbers sequentially

Record IRN and print QR code on e- invoice

Obtain IRN and QR code from IFP



EBS – SECURITY FEATURES

Security Features

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

Access

- Protected by login credentials
- Default administrator's password disabled
- Role-based access

EBS

Prohibited functions

- 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

Secure Storage

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



RESPONSIBILITY MATRIX

Economic Operators

- **Upgrade** existing ECR/POS/ERP for e-invoicing compliance or purchase compliant EBS
- **Register for e-invoicing** on MRA Portal
- **Register all EBS** with the MRA to obtain unique IDs for each EBS
- Issue fiscal invoices to customers

EBS Solution Providers

- **Register with MRA** as an authorized EBS Solution provider
- Ensure **EBS is compliant** with all anti-tampering features
- Make use of **test labs** to conclude efficacy and compliance of EBS
- **Self-certify** the make and model of EBS as being compliant

MRA

- **Provide test lab** to EBS solution providers
- **Provide e-registration** portal to register EBS once above tests conclusive
- Set up the **Invoice Fiscalisation Platform (IFP)**
- **Provide APIs** to EBS solution providers to connect with IFP
- **Portal Facility/ Help-desk** for complaints and reporting outage in system
- Names of compliant EBS solution providers will be **published on MRA website**
- Portal facility for general public to **verify invoices**

General Public (Buyers)

- Claim a paper or electronic **fiscal receipt** for every purchase
- **Check authenticity** of fiscal receipts using mobile app or web
- **Report** any suspicious receipt to MRA



THE PHASES INVOLVED

01

June 2023

Test Platform for EBS
solution providers

02

October 2023

Economic Operators to
test and on-board EBS

03

Go live early 2024

E-invoicing to go live for
companies with turnover
> Rs 100 M



PHASE 02

SYSTEM READINESS

ECONOMIC OPERATORS TEST SYSTEM READINESS

- 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 03 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



PUBLICATIONS ON MRA WEBSITE

EBS Functional Specifications

Explains the **features** of a compliant EBS including:

- **General** functions
- **Security** features
- **Prohibited** features

Standard E-Invoice Template

- Provides the required **structure of an e-invoice** and specifies the mandatory and optional fields

FAQs

- Collection of the **most common questions** and answers on E- invoicing

E-Invoicing Guide for Software Developers including video (Non- Technical)

Provides a **general guidance** on:

- How to access and navigate on **Developer's Portal**
- Steps to make an **EBS Compliant** with the MRA E-Invoicing System
- **How to test EBS** once necessary amendments have been carried out to make the EBS compliant with the MRA e-Invoicing system





E-INVOICING HELP DESK

**Contact the Mauritius Revenue Authority
help desk on:**

 207 6020

 einvoicing@mra.mu



THANK
YOU

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