



# MICE

## VAT EXEMPTION SCHEME

### Guidelines

**November 2023**

Economic Development Board

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Republic of Mauritius

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# MICE VAT EXEMPTION SCHEME

## 1. INTRODUCTION

A company (foreign or local) may submit an application to the Economic Development Board (EDB) to benefit from **VAT exemption in respect of accommodation costs** incurred during an event held in Mauritius subject to terms and conditions set forth herein.

These guidelines describe the procedures for VAT exemption in respect of accommodation **costs** incurred by visitors from abroad attending a **qualifying event**.

## 2. ELIGIBILITY CRITERIA

To qualify for VAT exemption on accommodation costs, the following conditions should be met:

- a. the event (business meeting, conference or wedding) should be attended by 50 or more visitors from abroad; and
  - b. visitors stay for a minimum of 3 nights in a hotel in Mauritius
- A “**qualifying event**” means a business meeting, conference or wedding held in Mauritius as from **01 October 2023**, attended by 50 or more visitors from abroad staying for a minimum of 3 nights in a hotel in Mauritius.
  - A “**visitor**” means a person holding -
    - i. a foreign passport; and
    - ii. a valid ticket for travel by air or sea to a foreign airport or port.
  - “**Accommodation costs**” are hotel room charges (half board or full board) incurred by the visitor (alcoholic drinks are not included).

Any additional accommodation cost incurred by visitors extending their stay beyond the event date for personal reasons will **not** qualify for exemption.

## 3. PROCEDURES

In order to apply for the VAT exemption, the event organiser should follow below procedures:

### 3.1 Registration of event

The event organiser is required to register the specific event at least **four (4) weeks 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

### 3.2 Submission of application for VAT exemption

After having registered the event, the event organiser is required to submit the application for VAT exemption to the Economic Development Board. The application should be made through a prescribed form as set out in the annex of these guidelines **at least two (2) weeks before event date**.

The following documents shall accompany the application form:

- (i) List of visitors who will attend the event, including details on nationality, arrival date and hotel check in/out dates;
- (ii) Accommodation confirmation letter including booking list from hotel (stay period to be specified);
- (iii) VAT invoice/s or quotation issued by the hotel for accommodation costs in respect of the visitors/group; and
- (iv) Details on the event and event organiser

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

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

### 3.3 Assessment of application by EDB

The assessment of an application shall start upon the application being complete with all required information and documentation.

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

After assessment and upon satisfactory compliance to set criteria and conditions as per the requirements of the Value Added Tax Act, **a statement for VAT exemption** will be issued by EDB in respect of the qualifying accommodation costs.

### 3.4 Benefit from VAT exemption

The statement for VAT exemption should be produced by the event organiser to the hotel to benefit from the exemption.

**Note:** As part of a monitoring exercise, the event organiser may be requested to produce relevant documentation after the event to ascertain compliance with terms and conditions as per provisions of The Value Added Tax Act.

For any questions/assistance, please contact EDB office on (+230) 2033800 or at  
[hpd@edbmauritius.org](mailto:hpd@edbmauritius.org)

## APPLICATION FORM

### **EXEMPTION OF VAT ON ACCOMMODATION COSTS INCURRED BY VISITORS ATTENDING A QUALIFYING EVENT**

Please note that the submission of this application constitutes a formal request for the Economic Development Board to process the application. **This form creates obligations for the applicant which are legally binding.** If you have any doubt about its contents, meaning, or effect, you should seek advice of the Economic Development Board.

The application form will be considered as effective for processing **when ALL the information and particulars have been submitted.**

<b>1. Particulars of Applicant</b>
1.1 Name of company .....
1.2 Name of Representative .....
1.3 Business Registration Number (BRN) for local company .....
1.4 Tax Account Number (TAN) for local company .....
1.5 Registered Address .....
1.6 Country .....
1.7 Phone number: Fixed ..... Mobile.....
1.8 Fax Number .....
1.9 Email address .....
<b>2. Particulars of Event</b>
2.1 Name of event .....
2.2 Venue of event .....
2.3 Date of event (From) ..... (To) .....
2.4 Number of visitors to attend the event .....
2.5 Number of visitors who will stay at least 3 nights for the event .....
<b>3. Particulars for Exemption claimed</b>
3.1 Accommodation cost as per quotation/invoice (state currency) .....
3.2 Amount of VAT exemption claimed (state currency) .....

## DECLARATION

It is hereby declared by the undersigned applicant that:

- (a) all the particulars furnished in this application and in the documents and particulars attached hereto, are true and correct and that I/we have not suppressed any material fact. I/We undertake to produce relevant documents after the event on request.
- (b) any details given in this application have been made in good faith and with all due care.

<b>Name of Representative:</b>	
<b>Date:</b>	<b>Signature:</b>

### NOTES

1. The application must be accompanied by documents certifying –
  - (a) That the event will be attended by not less than 50 visitors;
  - (b) That each visitor will stay for at least 3 nights; and
  - (c) The accommodation costs and the corresponding amount of VAT to be incurred.
2. The application must be in respect of VAT to be incurred on accommodation costs.
3. The application must be supported by VAT invoices issued by the hotel.

NOTE: In case of incomplete and incorrect information, the application may be delayed or set aside. For any further information, please contact **EDB office on (+230) 2033800** or at [hpdp@edbmauritius.org](mailto:hpdp@edbmauritius.org).