



MICE VAT REFUND SCHEME

Guidelines

August 2022

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MICE VAT REFUND SCHEME

1.1 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 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.

1.2 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 with at least 50 visitors staying for a minimum of 3 nights for business meetings, conferences, exhibitions, weddings and other events.

Definition

- A **"qualifying event"** means a business meeting, exhibition, conference, wedding or other event 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).

1.3 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.

1.4 PROCEDURES

In order to claim the VAT refund, the event organiser should follow the following procedures :

1.4.1 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

1.4.2 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, a duly filled in application form (downloadable from the website of MRA at <https://www.mra.mu/download/VAT7D.pdf>) and the following documents:

- (i) List of visitors who attended the event, including details on nationality, passport number and check in/out dates;
- (ii) Letter from hotel to confirm that the visitors in the list provided have resided at the hotel;
- (iii) VAT invoice/s 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 miceregister@edbmauritius.org or to the following address:

The Chief Executive Officer
Economic Development Board
10th floor, One Cathedral Square Building
16, Jules Koenig Street
Port Louis

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

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

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 at part 1.4.2.

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 Section 65BA 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 MRA

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

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