GENERAL (non-technical)

e-INVOICING GUIDE

For Economic Operators
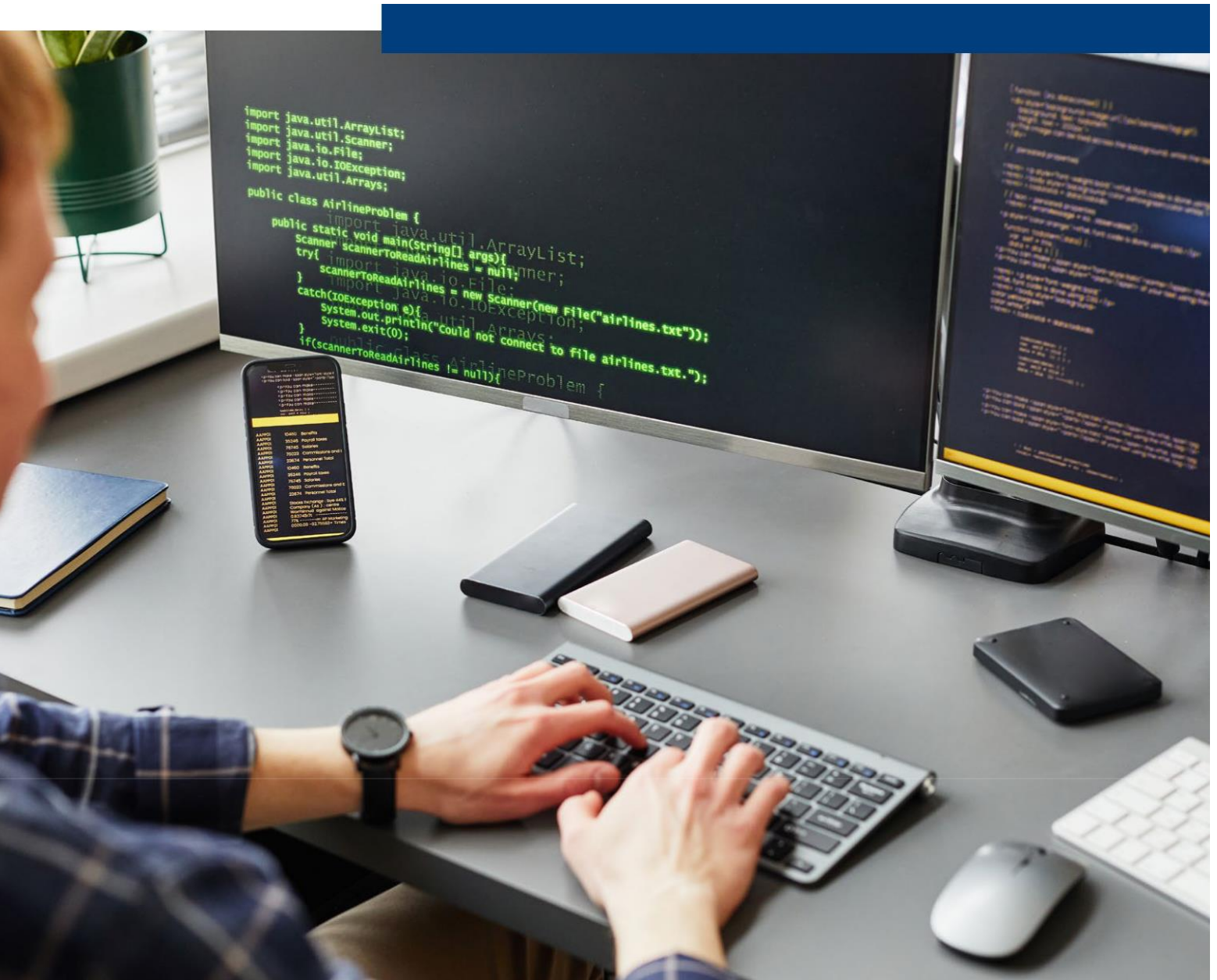
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1. Version History

Version	Changes	Date
v1.0	Original document	26th January 2024
v1.1	Update in section 5.1.2.4 – Sign in of live user	07th February 2024

2. Glossary of Terms

TERM	DESCRIPTION
API	Application Programming Interface
ECR	Electronic Cash Register
EBS	Electronic Billing System
ERP	Enterprise Resource Planning
ICT	Information and Communication Technology
MRA	Mauritius Revenue Authority
OTP	One Time Password
POS	Point of Sale
QR Code	Quick Response Code
URL	Uniform Resource Locator
IRN	Invoice Registration Number

Disclaimer

3. Background Information

The Mauritius Revenue Authority (MRA) is introducing an e-Invoicing system at the national level in Mauritius in a phase-wise approach. With the advent of this e-Invoicing system, providers of goods and services (that is, the sellers) will be required to fiscalise their invoices or receipts in real time with the MRA before issuing them to their customers (that is, the buyers).

In general, a seller makes use of an Accounting Package / Invoicing Solution / POS / ECR / ERP in order to invoice its customers for the sales made. In the context of the MRA e-Invoicing System, such an Accounting Package / Invoicing Solution / POS / ECR / ERP will be referred to as an Electronic Billing System (EBS).

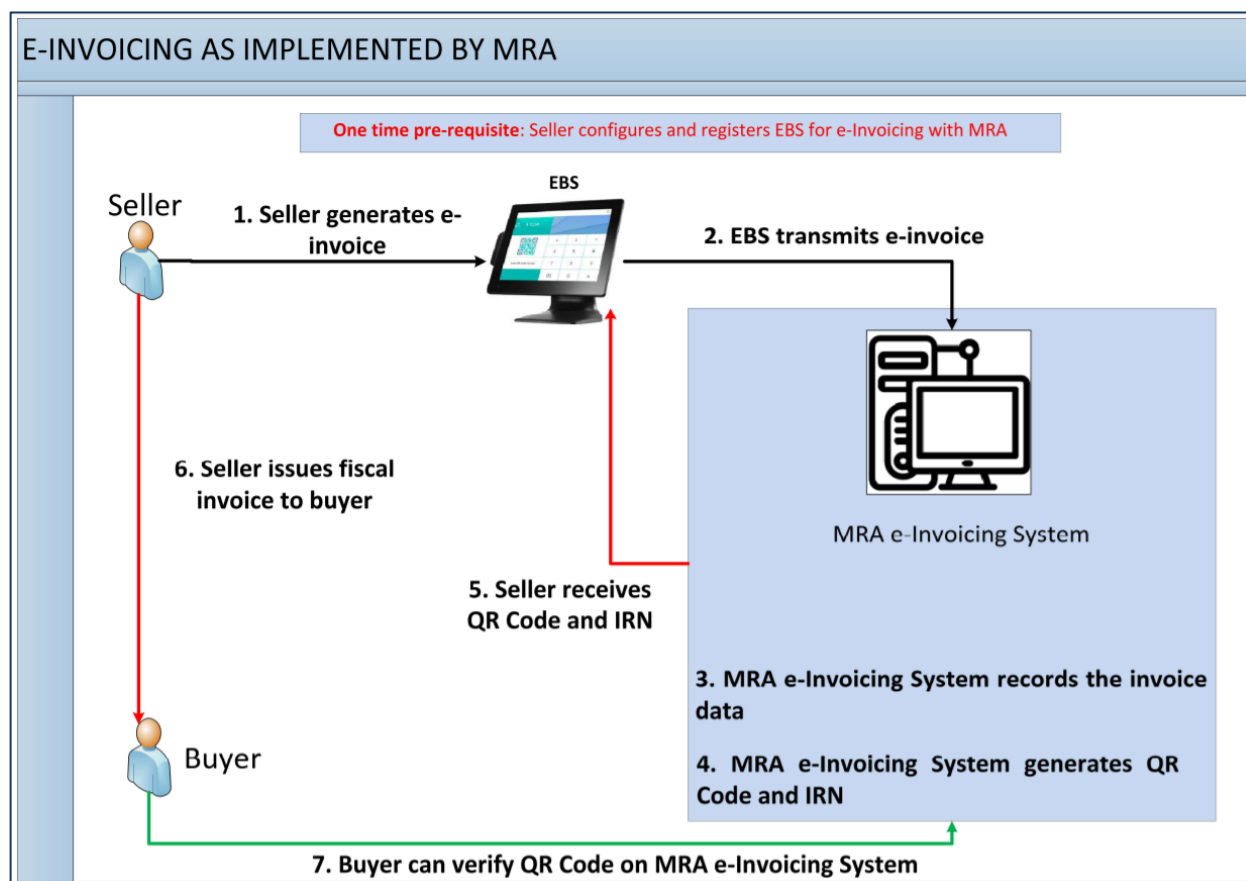The following diagram gives a pictorial representation of the MRA e-Invoicing System.

Figure 1: Pictorial representation of MRA e-Invoicing System in Mauritius
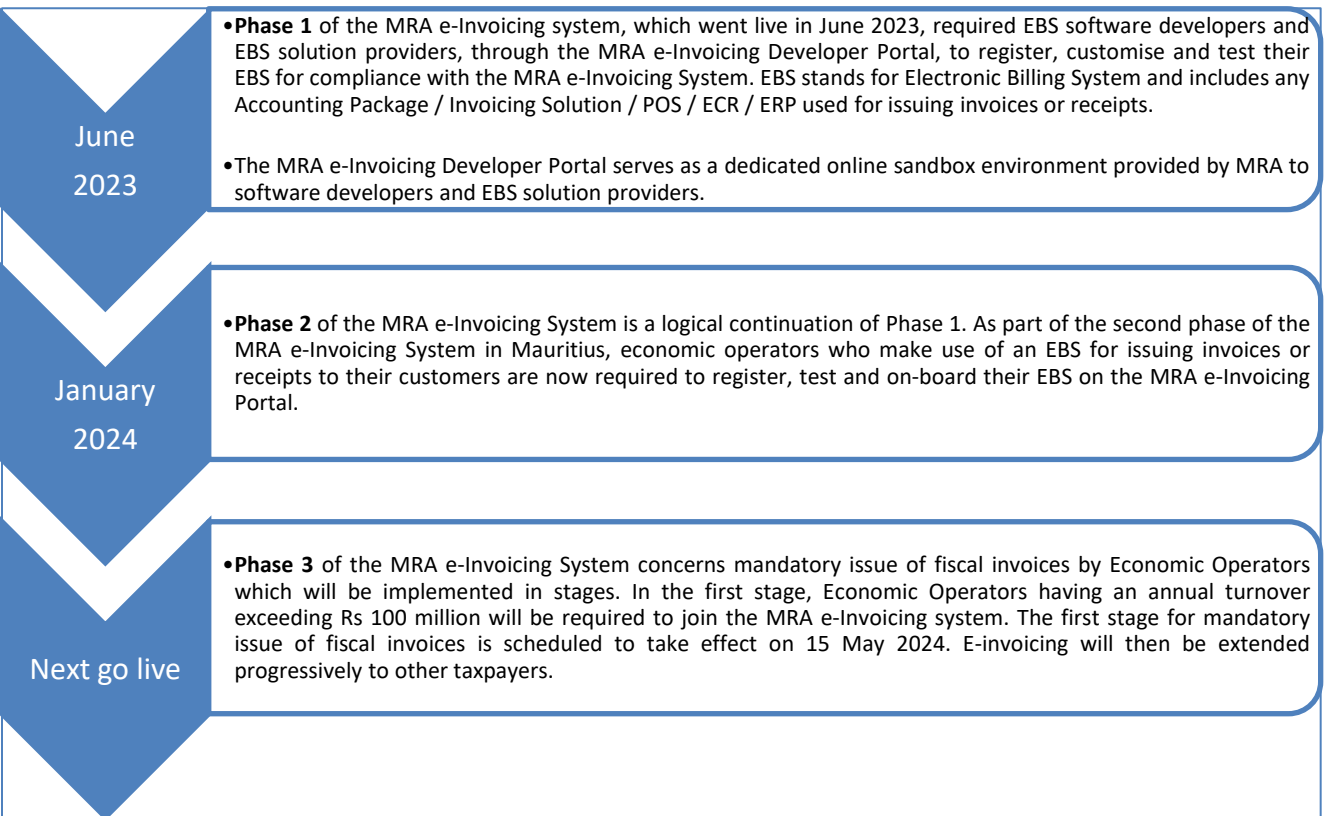
4. General Information on MRA e-Invoicing System

4.1.   Introduction

Phase 1 of the e-Invoicing system, which went live in June 2023, required **EBS software developers and EBS solution providers**, through the MRA e-Invoicing Developer Portal, to register, customise and test their EBS for compliance with the MRA e-Invoicing System. EBS stands for Electronic Billing System and includes any Accounting Package / Invoicing Solution / POS / ECR / ERP used for issuing invoices or receipts. The MRA e-Invoicing Developer Portal serves as a dedicated online sandbox environment provided by MRA to software developers and EBS solution providers.

Phase 2 of the MRA e-Invoicing System is a logical continuation of Phase 1. As part of the second phase of the MRA e-Invoicing System in Mauritius, **economic operators** who make use of an EBS for issuing invoices or receipts to their customers are required to register, test and on-board their EBS on the MRA e-Invoicing Portal as from 26th January 2024. Note that Phase 2 will be **implemented in stages**. In the first stage of Phase 2, only economic operators who have an **aggregate annual turnover of Rs 100 million or more** will have to join the MRA e-Invoicing System.

RoadMap

June 2023
- **Phase 1** of the MRA e-Invoicing system, which went live in June 2023, required EBS software developers and EBS solution providers, through the MRA e-Invoicing Developer Portal, to register, customise and test their EBS for compliance with the MRA e-Invoicing System. EBS stands for Electronic Billing System and includes any Accounting Package / Invoicing Solution / POS / ECR / ERP used for issuing invoices or receipts.
- The MRA e-Invoicing Developer Portal serves as a dedicated online sandbox environment provided by MRA to software developers and EBS solution providers.

January 2024
- **Phase 2** of the MRA e-Invoicing System is a logical continuation of Phase 1. As part of the second phase of the MRA e-Invoicing System in Mauritius, economic operators who make use of an EBS for issuing invoices or receipts to their customers are now required to register, test and on-board their EBS on the MRA e-Invoicing Portal.

Next go live
- **Phase 3** of the MRA e-Invoicing System concerns mandatory issue of fiscal invoices by Economic Operators which will be implemented in stages. In the first stage, Economic Operators having an annual turnover exceeding Rs 100 million will be required to join the MRA e-Invoicing system. The first stage for mandatory issue of fiscal invoices is scheduled to take effect on 15 May 2024. E-invoicing will then be extended progressively to other taxpayers.

4.2. Aims and Scope

The aim of this document is to provide a general guidance to Economic Operators on how to register and eventually on-board their EBS on the MRA e-Invoicing System. This document describes

- The MRA e-Invoicing registration process for an economic operator
- The types of users to be created on the MRA e-Invoicing Portal by economic operators
- The testing process of an EBS by the economic operators
- The onboarding of EBS to live platform for live fiscalisation of invoices
- Changing status of already onboarded EBS on live

4.3. Target Audience

This document is primarily intended for Economic Operators who issue invoices or receipts to their customers and have to join the MRA e-Invoicing System.

4.4.   References for Further Reading

The following documents may additionally prove helpful to understand the requirements for e-Invoicing in Mauritius:-

- (a) The Value Added Tax Act in Mauritius
- (b) The Functional Specifications of Electronic Billing System in Mauritius
- (c) The Value Added Tax (e-Invoicing) Regulations 2023
- (d) General (non-technical) e-Invoicing Guide for Software Developers
- (e) Technical Guide to prepare and send EBS transactions
- (f)   The User Guidelines for the MRA e-Invoicing Developer Portal
- (g) The User Guidelines for the MRA e-Invoicing Portal for Economic Operators
- (h) The Data Structure of an e-Invoice (JSON format) to comply with the MRA e-Invoicing System

5. Overview of MRA e-Invoicing Portal

Phase 1

The MRA e-Invoicing Portal enables

- Software developers and EBS solution providers to register their EBS and make each of their registered EBS compliant with the MRA e-Invoicing System

Phase 2

The MRA e-Invoicing Portal additionally enables

- Economic operators
  - To register their profile details, places of business and test / live users accessing the MRA e-Invoicing Portal
  - To on-board each fully compliant registered EBS to live e-Invoicing system
- Test users
  - To, in turn, register EBS and test same for each location and interface each registered EBS with the MRA e-Invoicing System
- Live users
  - To monitor the onboarded EBS in live and to reconcile invoices submitted to the MRA e-Invoicing System on a daily basis
  - To change status of already onboarded EBS (if any) from live platform

Figure 2: Overview of MRA e-Invoicing Portal

5.1. MRA e-Invoicing Portal

The MRA e-Invoicing Portal can be accessed through any up-to-date browser like Google Chrome, Mozilla Firefox and Microsoft Edge.

The URL of the MRA e-Invoicing portal is https://vfiscportal.mra.mu/einvoice-portal/home

5.1.1. Registration Process of Economic Operators

Below is an overview of the registration process of an economic operator.

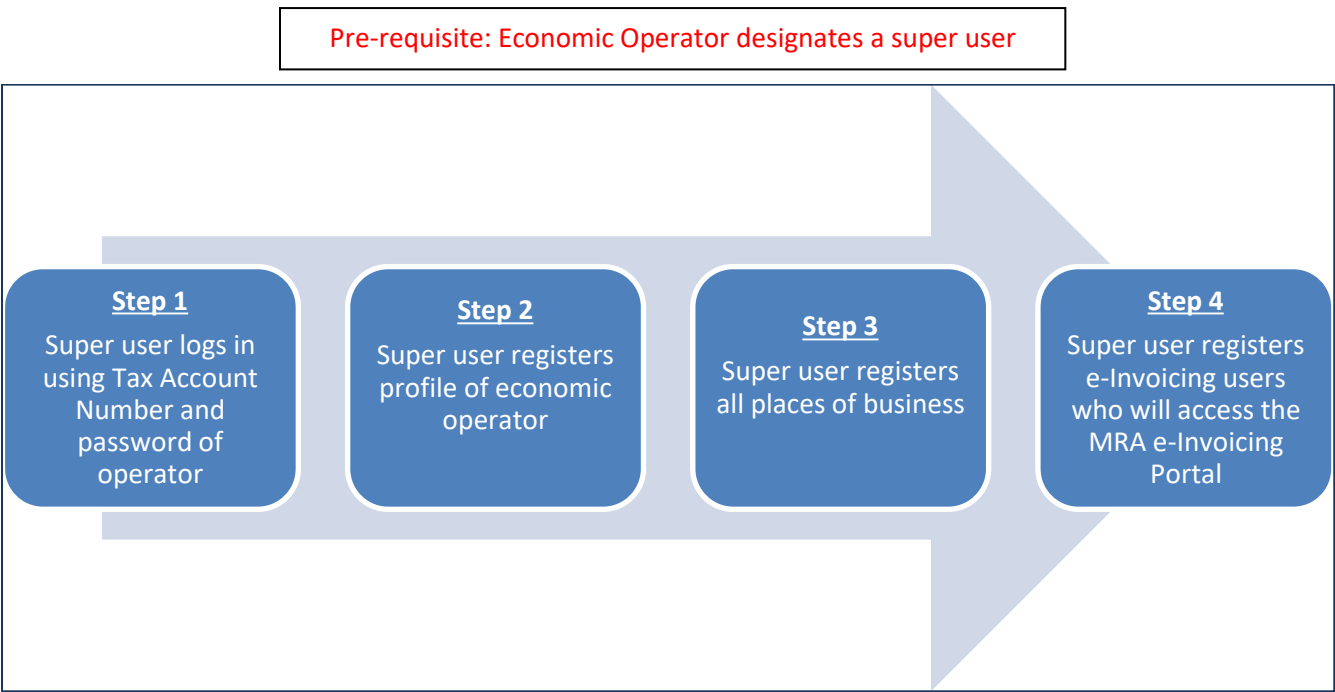The Economic Operator must **designate a super user** to carry out the registration process on his behalf on the MRA e-Invoicing Portal.

Pre-requisite: Economic Operator designates a super user

Step 1
Super user logs in using Tax Account Number and password of operator

Step 2
Super user registers profile of economic operator

Step 3
Super user registers all places of business

Step 4
Super user registers e-Invoicing users who will access the MRA e-Invoicing Portal

Figure 3: Overview of the registration process of an economic operator

5.1.1.1. Log into the MRA e-Invoicing Registration Portal

Economic Operators are required to register on the MRA e-Invoicing Registration Portal using their Tax Account Number (TAN) and the password provided by MRA specifically for the purpose of filing of returns.

The MRA e-Invoicing Registration Portal is accessible via the link "Click here to Register as Economic Operator" on the e-Invoicing Portal as shown below.
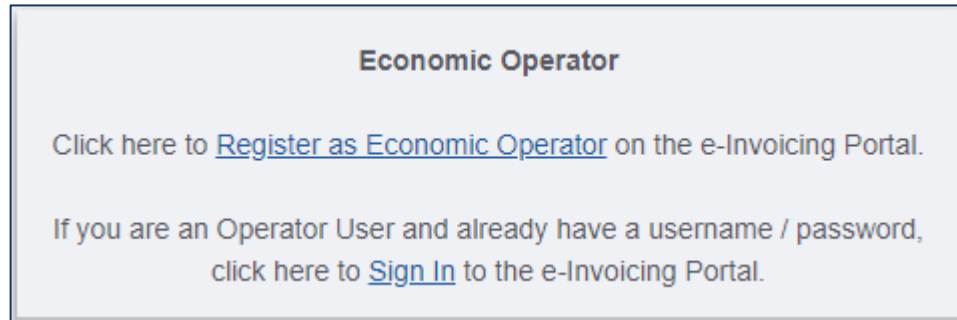

Figure 4: Link to access the registration portal

5.1.1.2. Profile registration of an economic operator

After successful login, an economic operator will be required to register his profile and contact details.

Figure 5: Screen to register profile details of an economic operator

5.1.1.3. Registration of places of business

After successfully registering profile details, an economic operator will have to register its places of business as shown below.

Figure 6: Screen to register places of business

Once a place of business has been added, it cannot be deleted. However, it can be set to inactive.

When a registered place of business is set to inactive, all EBS registered under that place of business will no longer be valid.

5.1.1.4. Registration of e-Invoicing users

As part of e-Invoicing user registration process, the super user should register

- One transmission user (TU) by setting a password
- At least **one** test user (Portal user)
- At least **one** live user (Portal user)
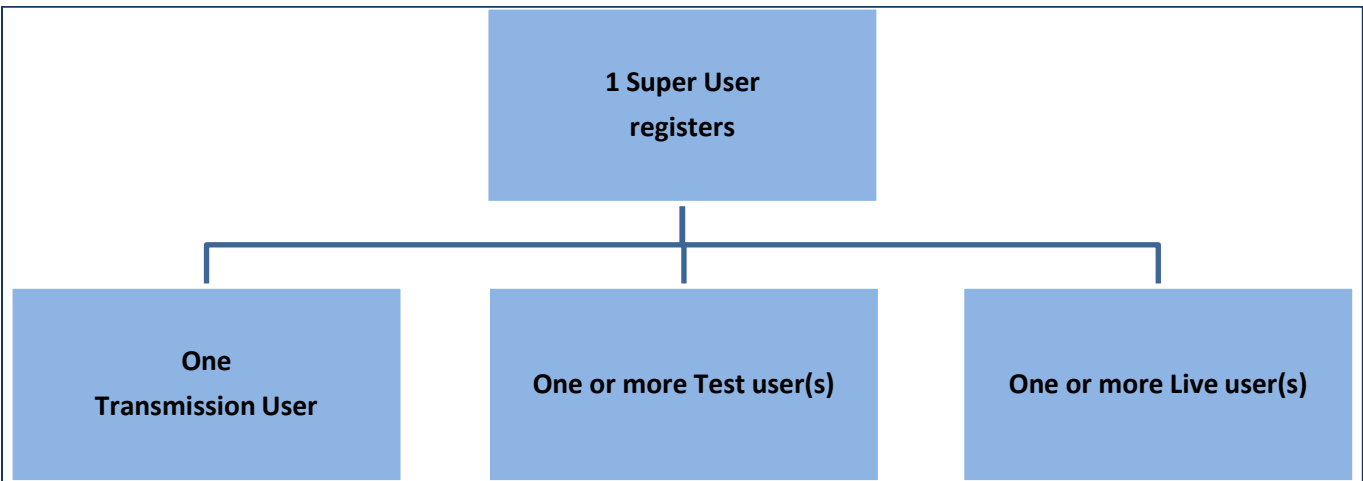
Figure 7: Overview of e-Invoicing users

5.1.1.5. Transmission user

As part of the Registration Process of an Economic Operator, the username of a transmission user will be <u>automatically generated</u> on the MRA e-Invoicing Portal and the super user will only have to set a password. The username and password of the transmission user will be used for authenticating EBS during the process of invoice transmission.

The transmission user will be assigned to all registered places of business and therefore all registered EBS should communicate using the same username and password with the MRA e-Invoicing System.

Figure 8: Transmission user

5.1.1.6. Test user

A test user is someone appointed by the economic operator to assist the economic operator in registering its EBS and confirming compliance of the EBS with the MRA e-Invoicing System and eventually on boarding fully compliant EBS to live. The test user can be a staff of the operator (for instance, an EBS software developer) or someone from the EBS solution provider.

A test user can be assigned to one or many places of business. However, only one test user is allowed per place of business.

Each test user, created during the registration by the super user, should be assigned to at least one place of business. It is possible to assign one test user to multiple (or all) places of business.

The test user will be responsible for registering, testing and on-boarding of EBS to live for all his assigned place of business.

5.1.1.7. Live user

A live user, as a representative of the economic operator, is responsible for monitoring the on-boarded EBS in live and reconciling invoices submitted to the MRA e-Invoicing System on a regular basis. It is recommended that reconciliation by economic operator is done on a daily basis.

A live user can be assigned to one or more places of business. However, only one live user is allowed per place of business.

The roles of the live user include:

- Monitoring of on-boarded EBS for each assigned place of business
- Reconciliation of invoices submitted to MRA for each EBS and for each place of business
- Notification of outages, such as power outages or any other outages which hinder the operator in sending invoice data to MRA.
- Update of status of on-boarded EBS on live (For example if an EBS is not in use)

5.1.1.8. Registration of Test / Live users

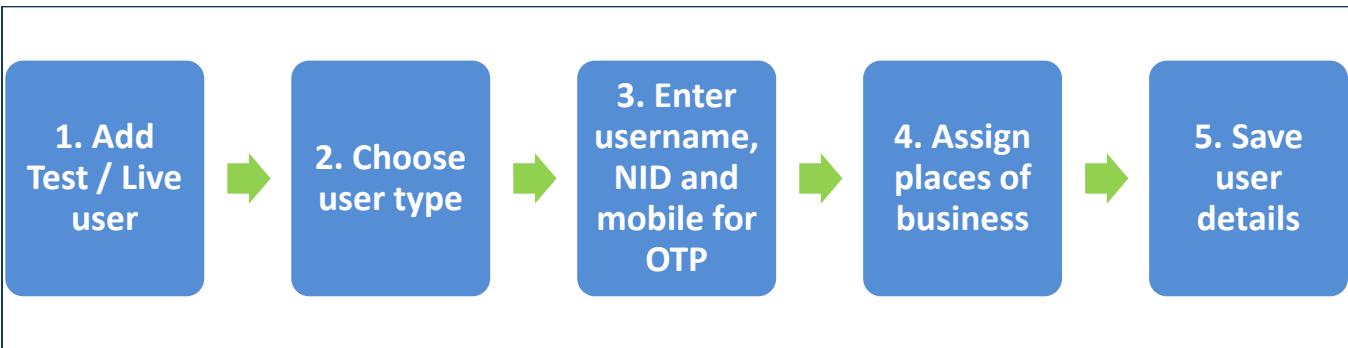The registration process for Test / Live users involves the following 5 steps.

Figure 9: Step-by-step approach for Live / Test user registration

Below is a screen shot where portal users are created.

Figure 10: Registration of portal users

After the registration of user details, each user will receive a One-Time Password (OTP) for password reset. The OTP will remain valid for one hour.

The super user should ensure that the username is communicated promptly to each user.

5.1.1.9. Re-send OTP

If no OTP has been received or if the previously sent OTP has expired, the super user can use the '**Re-send One-Time Password**' option, as shown in Figure 10, to send a new OTP to the user's registered mobile number.

Note that once a user has already set a password on the MRA e-Invoicing Portal, the **'Re-send One-Time Password**' option is disabled.

5.1.1.10.   Assign place of business to a Portal User

In order to assign places of business to a Portal user, the super user will have to click on the icon as shown below.

Figure 11: First time sign in of a Test / Live user

Below popup will be displayed upon click of the icon shown in figure 11. The super user will have to choose the places of business to be assigned to portal users.

Figure 12: First time sign in of a Test / Live user

5.1.1.11.   Sign in by a Test / Live User

When a Test / Live user logs-in on the MRA e-Invoicing Portal for the first time, he should use the username communicated by the super user and the OTP received on registered mobile number for authentication.
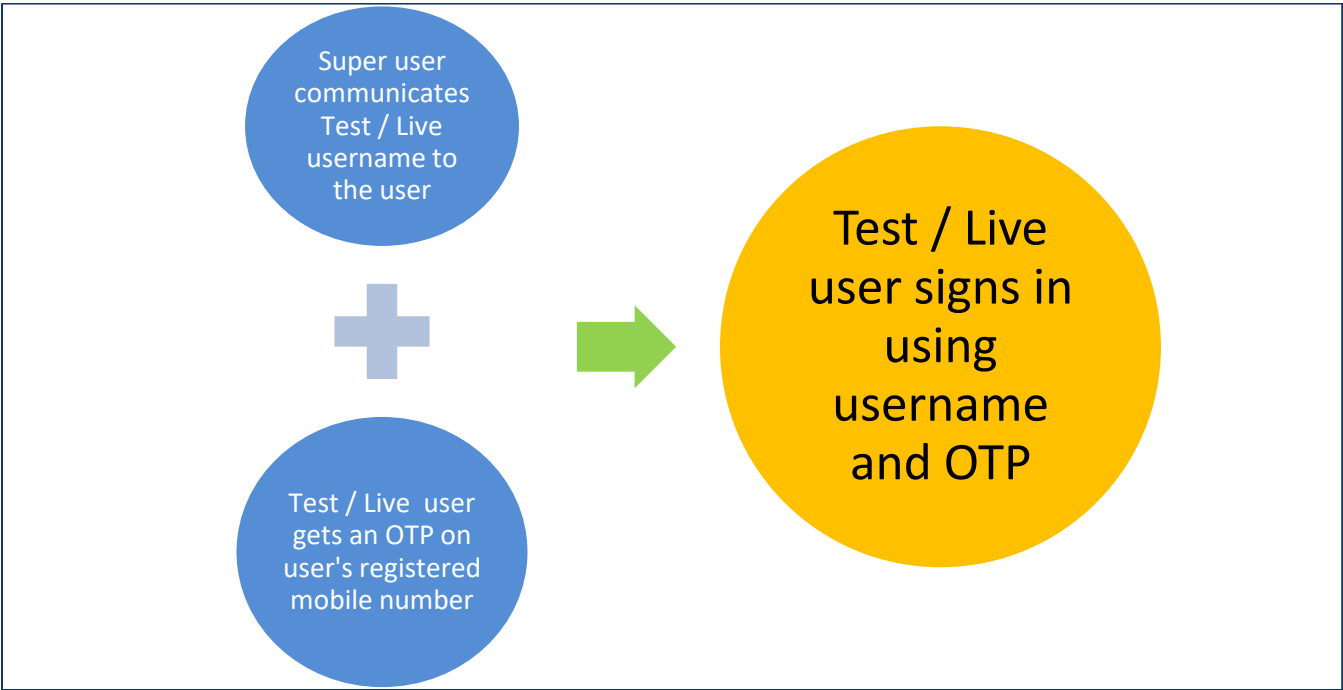
Figure 13: First time sign in of a Test / Live user

As a security measure, after sign-in for the first time, a Test / Live user should reset his password for the MRA e-Invoicing Portal following the step-by-step process outlined below.

Figure 14: Reset of password

5.1.2. Users accessing the MRA e-Invoicing Portal

Access to the MRA e-Invoicing Portal will be limited to super user, test and live users.

Note that the number of test users to be created for testing and on-boarding EBS is at the discretion of the economic operator and each test user should be assigned to one or multiple places of business.

5.1.2.1. Sign-in of a Test user

Upon successful login into the MRA e-Invoicing Portal, the test user will be required to register the EBS for all assigned place of business, test all the EBS for compliance with MRA e-Invoicing System and on-board fully compliant EBS to live. Below is an overview of the roles of a test user.

Logs into portal using username + password	→	Confirms profile details	→	Registers EBS for all places of business	→	Tests EBS for compliance with MRA	→	Send compliant EBS for onboarding to live
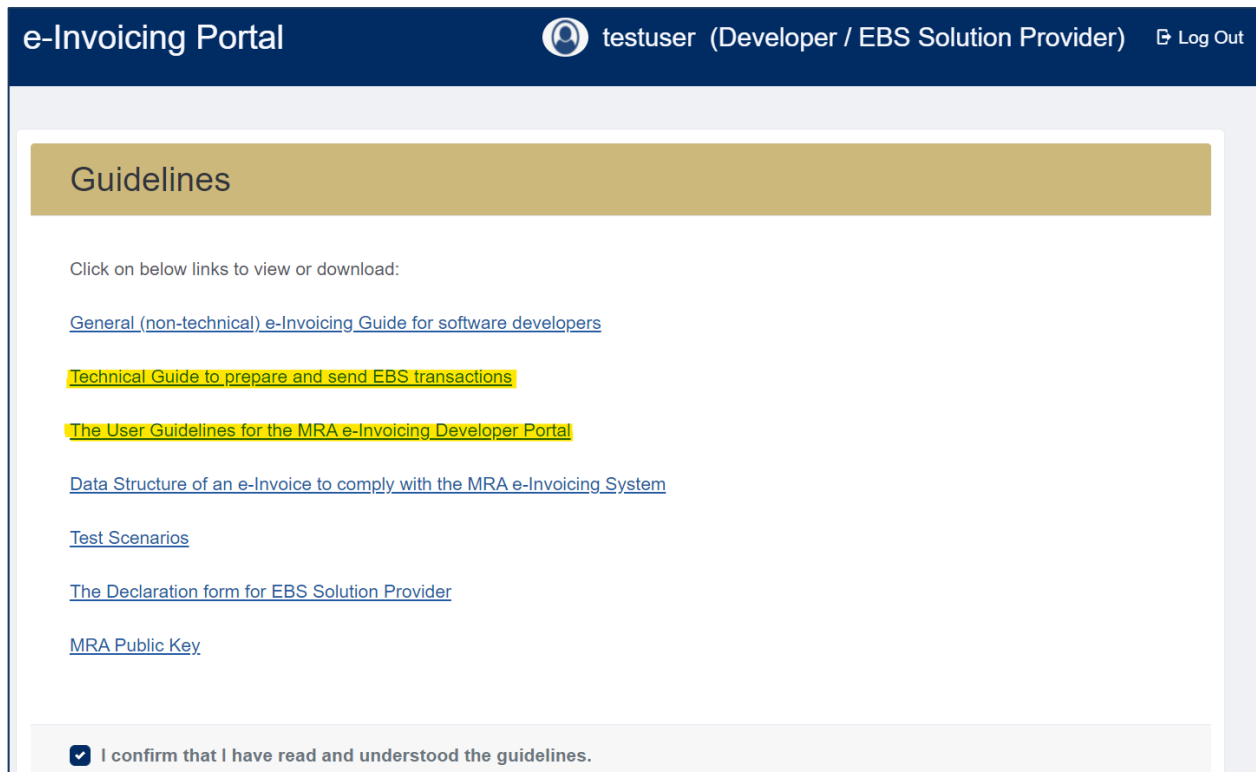
Figure 15: Overview of roles of a test user

5.1.2.2. EBS Registration & Testing on MRA e-Invoicing Portal

Refer to guidelines document "The User Guidelines for the MRA e-Invoicing Developer Portal" for details on how to register EBS and proceed with testing on the MRA e-Invoicing Portal.

Refer to guidelines document "Technical Guide to prepare and send EBS transactions" for details on how to prepare and send EBS transactions.

Figure 16: Guidelines for testing EBS

5.1.2.3. Send EBS for onboarding

After successful testing of an EBS, the test user is responsible to send same for onboarding to live as shown below.

Proceed to onboarding

README
1. List of all EBS with status "PASS_CONFIRMED" is displayed below.
2. The STATUS column displays values:
- IN PROGRESS: An EBS that has been sent for onboarding and is awaiting for approval to be set to LIVE.
- ONBOARDED: An EBS that is already set to LIVE.
- NOT ONBOARDED: An EBS that is still in TEST and has not been sent for onboarding yet.
3. To onboard an EBS, tick the checkbox at the end of each row.
4. To onboard all EBS, tick the checkbox on the table header. All EBS which have not yet been onboarded will be selected.
5. After all EBS(s) to be onboarded have been selected, tick the declaration checkbox at the bottom.
6. Click on the "Proceed to onboarding of EBS" button to onboard the selected EBS to Live.

Search:

EBS MRA ID	NAME	REGION	DESCRIPTION	STATUS	☑
17029215610604TOQ3IYR21E	EBS 2	PORT LOUIS	TRADE NAME - BRANCH DESCRIPTION 1	IN PROGRESS	☑
17036784811730CM6W0JW25J	EBS 3	PORT LOUIS	TRADE NAME - BRANCH DESCRIPTION 1	ONBOARDED	☑
170367860155964TJTDFS17U	EBS 4	PORT LOUIS	TRADE NAME - BRANCH DESCRIPTION 1	ONBOARDED	☑

Showing 1 to 3 of 3 entries

Previous 1 Next

Figure 17: On boarding of fully compliant EBS to live

5.1.2.4. Sign-in of a Live user

As described in section 5.1.1.11, when a live user logs into the MRA e-Invoicing Portal for the first time, he should use the username communicated by the super user and the OTP received on registered mobile number for authentication. As a security measure, after sign-in for the first time, a live user should reset his password for the MRA e-Invoicing Portal following the step-by-step process outlined below.

1. User signs in using username and OTP → **2. User is redirected to reset password** → **3. User enters new password and save** → **4. System confirms new Password** → **5. User signs in using username and new password**

Figure 18: Reset of password

Upon successful login into the MRA e-Invoicing Portal, the live user will have access to reporting for below

- All fully compliant EBS onboarded to live
- All accepted invoices on MRA e-Invoicing System

In addition the live user will have the possibility

- To report any outages that hinders an operator's business operation
- To update the status of onboarded EBS in live. This may happen in case of faulty EBS. Note that once the status of an onboarded EBS is changed, all the testing carried out for that EBS will be reset.

6. Recommended Journey on the MRA e-Invoicing Portal for Economic Operator

STEP	DESCRIPTION of STEP
1.	Economic Operator designates a super user
2.	Super user registers Economic Operator on MRA e-Invoicing Portal using Operator TAN and Password received for e-filing
3.	Super user registers user profile on MRA e-Invoicing Portal
4.	Super user registers places of business on MRA e-Invoicing Portal
5.	Super user sets password for the transmission user
6.	Super user creates Test User, assigns places of business to created user(s) and registers same on MRA e-Invoicing Portal
7.	Super user creates Live User, assigns places of business to created user(s) and registers same on MRA e-Invoicing Portal
8.	After successful registration, each Portal users received an OTP on the registered mobile number
9.	Super user communicates username to each Test and Live users
10.	Test user signs into MRA e-Invoicing Portal using username received in step 9 and OTP in step 8
11.	Test user confirms user profile and assigned places of business
12.	Test user registers all EBS for assigned places of business
	Pre-requisite: Necessary changes have already been made to an EBS for it to generate invoice or receipt in JSON format as per the Technical Guide of APIs for MRA e-Invoicing System
13.	When EBS is found to be ready for the Test Drive, Test user changes the EBS mode from "Sandbox" to "Test Drive"
14.	Test user proceeds with the test acceptance (all test scenarios) of each registered EBS, under EBS mode Test Drive, by sending multiple invoices to MRA e-Invoicing System (same steps as described in the guidelines for software developers and / or EBS solution providers)
15.	Test user views results of Test Drive as and when a test scenario has been completed. Note that failure on any one test scenario requires the Test Drive to be retaken from scratch (Reset Status of an EBS)

16.	If unsuccessful, test user repeats Test Drive until successful. Test user goes back to Sandbox testing for further tests before re-attempting the Test Drive
17.	After successful testing, test user confirms compliance of fully tested EBS with the MRA e-Invoicing System
18.	Test user sends fully compliant EBS from step 17 for approval for onboarding.
19.	Economic Operator approves onboarding of EBS to join live e-Invoicing system