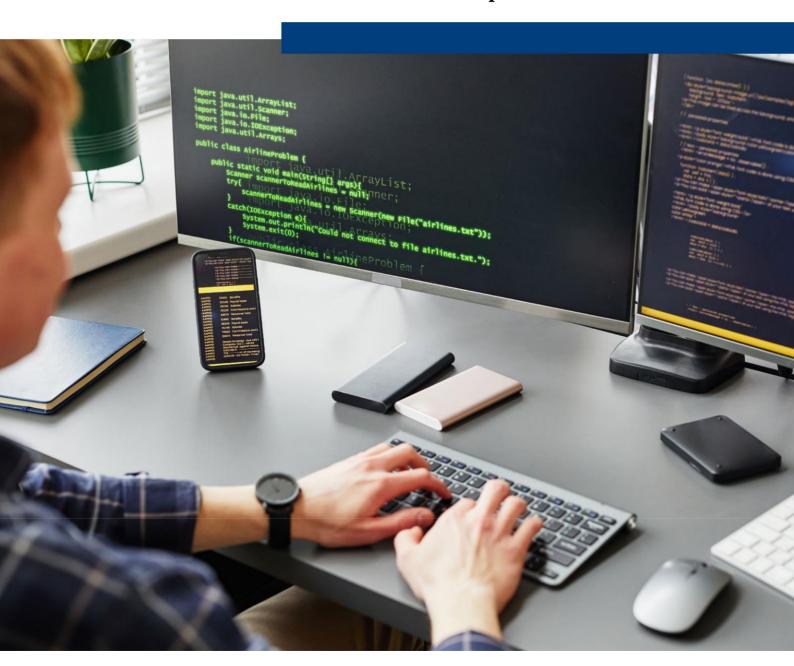# Data Structure of an e-Invoice

to comply with the MRA e-Invoicing System

For Software Developers

Version History

Version	Changes	Date
v1.0	Original document	21st June 2023
v1.1	Changes • 2 fields have been added (Invoice Total and Discount/rebase on total amount)	23rd October 2023
v1.2	Changes • BRN not mandatory for B2G	23rd November 2023
v1.3	Changes • New taxCode TC04 has been added • New payment mode "OTHER" has been added	26th January 2024
v1.3.1	Changes • Update in telephone number	14th March 2024
v1.3.2	Changes • New taxCode TC05 has been added	08th April 2024

STANDARD E-INVOICE TEMPLATE

1. E-Invoicing in Mauritius

With the introduction of the e-Invoicing system in Mauritius, economic operators will be required to generate invoices and their associated debit notes and credit notes, using an Electronic Billing System (EBS) for transmission, in real time, to the MRA e-Invoicing platform for fiscalisation.

In order to comply with the MRA e-Invoicing system, economic operators will have to ensure that their billing systems are able to generate invoices in a structured format, known as the JSON format, as per requirements of standard e-invoice format.

2. Contents of an e-Invoice

The standard template of an e-invoice comprises of both mandatory and optional fields. The mandatory fields are those that must be compulsorily included in an invoice to be valid under the electronic invoice standard. The optional fields are those that may be incorporated if required by the business. All the mandatory fields should be filled in to register an e-invoice on the MRA e-Invoicing platform.

A standard e-invoice will include the following components:

- Invoice Details
- Seller Identification
- Buyer Identification
- Description of Goods/Services

3. Standard e-invoice template

A standard e-invoice template shall contain the following fields:

A standard e-invoice template shall contain the following fields:

SN	Item Description	JSON element	Data Type	Size	Description	Requirement
STANDARD E-INVOICE TEMPLATE					
	Invoice Details - This section has the details pertaining to an invoice					
1	Type of Person - Supplier	personType	String	4	This attribute allows the seller to provide its VAT Registration Status. The possible values are 1. **VATR** = VAT Registered Person **2. NVTR** = Non VAT Registered Person	Mandatory
2	Transaction Types	transactionType	String	3	This attribute allows the seller to define the nature of transaction. The possible values are 1. **B2B** = Business to Business 2. **B2G** = Business to Government 3. **B2C** = Business to Consumer 4. **EXP** = Zero rated supplies – Exports 5. **B2E** = Taxable supplies made to exempt bodies or persons	Mandatory
3	Invoice Type	invoiceTypeDesc	String	3	This attribute allows the seller to define the type of invoice issued by the seller. The possible values are 1. **STD** = Standard 2. **PRF** = Proforma 3. **TRN** = Training 4. **CRN** = Credit 5. **DRN** = Debit	Mandatory
4	Invoice Number	invoiceIdentifier	String	100	This attribute defines the sequential invoice number which is automatically generated by the EBS on the e-invoice and/or associated credit/debit notes.	Mandatory
5	Invoice counter	invoiceCounter	String	20	The attribute defines the number of invoices generated by the EBS. The counter cannot be reset except that it may automatically reset to minimum value on reaching maximum counts.	Mandatory
6	Invoice reference Identifier	invoiceRefIdentifier	String	100	This attribute defines the sequential number of an existing invoice generated by an EBS (invoiceIdentifier). The attribute is mandatory if **invoiceTypeDesc** is a **CRN** or a **DRN**.	Conditional
7	Previous invoice/note hash.	previousNoteHash	String	100	This attribute defines the digital fingerprint of a document obtained using a standardized hashing algorithm to prevent modifying or tampering with the original data. Previous Invoice Hash will be based on last invoice for each type of invoice (STD, CRN, DRN, PRF & TRN) at the time when the next invoice is sent for fiscalisation and shall be generated by the EBS. Previous Invoice Hash = (Date & Time + Invoice Amount + BRN + invoice number) of previous invoice. Refer to **Technical Guide to prepare and send EBS transactions for details.** **0 should be sent as value for first invoice.**	Mandatory

SN	Item Description	JSON element	Data Type	Size	Description	Requirement
8	DateTime	dateTimeInvoiceIssued	String	17	This attribute defines the date and time the e-invoice was generated on the EBS. It is anticipated that this attribute will be automatically populated by the EBS. Format should be yyyyMMdd HH:mm:ss.	Mandatory
9	Total Vat Amount	totalVatAmount	String	20	This attribute defines the total VAT amount collected for the purchase of goods/services. If purchase consists of non VATable items, **totalVatAmount** should be 0. Attribute should contain only numeric values and should be rounded to 2 decimal places.	Mandatory
10	Total Amount without VAT	totalAmtWoVatCur	String	20	This attribute defines the total amount without VAT for the purchase of goods/services. Attribute should contain only numeric values and should be rounded to 2 decimal places.	Mandatory
11	Total Amount without VAT in MUR	totalAmtWoVatMur	String	20	This attribute defines the total amount without VAT for the purchase of goods/services expressed in Mauritian currency if invoice is issued in foreign currency.	Conditional
12	Currency	currency	String	3	This attribute defines the currency in which the invoice is issued. Default value should be MUR but should be open for other currencies	Mandatory
13	Invoice Total	invoiceTotal	String	20	This attribute defines the total amount to be paid inclusive of VAT for the purchase of goods/services. invoiceTotal = totalVatAmount + totalAmtWoVatCur	Mandatory
14	Discount / rebate on total amount	discountTotalAmount	String	20	This attribute defines the discount/rebate amount if present for total sales.	Conditional
15	Total Amount Paid	totalAmtPaid	String	20	This attribute defines the total amount paid inclusive of VAT for the purchase of goods/services. totalAmtPaid = invoiceTotal - downPayment - discountTotalAmount Attribute should contain only numeric values and should be rounded to 2 decimal places.	Mandatory

SN	Item Description	JSON element	Data Type	Size	Description	Requirement
16	Reason Stated	reasonStated	String	100	This attribute allows seller to define the reason for issuance of credit/debit note. This attribute is mandatory if **invoiceTypeDesc** is either **CRN** or **DRN.**	Conditional

17	Sales Transactions	salesTransactions	String	6	This attributes allows seller to define whether the sales transaction was done in Cash or Credit.
					
					The possible list of values are
					
					1. CASH = Cash
					   a. CASH = Cash
					   b. BNKTRANSFER = Bank Transfers
					   c. CHEQUE = Cheques
					   d. CARD = Cards
					   e. OTHER
					2. CREDIT = Credit
						Mandatory

Seller Identification - This section contains the Seller details						
18	Name of seller (legal name)	name	String	100	This attribute defines the legal name of the person supplying the goods/services.	Mandatory
19	Trade Name	tradeName	String	100	This attribute defines the trade name of the person supplying the goods/services.	Optional
20	VAT Registration Number	tan	String	8	This attribute defines the VAT number of the person supplying the goods/services.	Mandatory
21	BRN - Supplier	brn	String	10	This attribute defines the Business Registration Number (BRN) of the person supplying the goods/services.	Mandatory
22	Business Address - Supplier	businessAddr	String	250	This attribute allows the business address of the person supplying the goods/services.	Mandatory
23	Telephone number	businessPhoneNo	String	20	This attribute allows the telephone number of the person supplying the goods/services. Numbers allowed 0 to 9 and +. For example: +2302076000	Optional
24	EBS Counter number	ebsCounterNo	String	20	This attribute defines the counter/terminal details (number, name) of the EBS where receipt was issued to buyer. This counter number is issued by the taxpayer. This should appear on the printed invoice	Optional
25	Cashier ID	cashierID	String	100	This attribute defines the ID of the cashier operating the EBS.	Optional
Buyer Identification - This section contains the Buyer details						
26	Legal name of buyer	name	String	100	This attribute defines the legal name of the person to whom the goods / services are supplied This attribute is mandatory for B2B and B2G transactions.	Conditional

SN	Item Description	JSON element	Data Type	Size	Description	Requirement
27	Type of Person - Buyer	buyerType	String	4	This attribute defines the category of the buyer. The possible values are 1. **VATR** = VAT Registered Person 2. **NVTR** = Non VAT Registered Person 3. **EXMP** = Exempt Person This attribute is mandatory for B2B and B2G transactions.	Conditional
28	VAT Number - buyer	tan	String	8	This attribute defines the VAT number of the person to whom the goods/services are supplied. This attribute is mandatory for B2B and B2G transactions.	Conditional
29	Business Address - Buyer	businessAddr	String	100	The business address of the person to whom the goods/services are supplied.	Optional
30	BRN - buyer	brn	String	10	The BRN of the person to whom the goods/services are supplied. This attribute is mandatory for B2B.	Conditional
31	NIC / NCID of buyer	nic	String	14	The National Identity Card of the buyer. May be implemented at a later stage.	Optional
Description of Goods/Services - This section contains the details of each item						
32	Line Item	itemNo	String	10	This attribute defines the line item number	Mandatory
33	Types of Supplies /Tax Code	taxCode	String	4	This attribute defines the category of supplies made by the supplier. The possible list of values are 1. **TC01** = Taxable SS at rate of 15% 2. **TC02** = Taxable SS at zero rate 3. **TC03** = Exempt SS 4. **TC04** = Non fiscal items not affecting turnover 5. **TC05:** Standard rated supplies made to exempt bodies or persons	Mandatory
34	Nature of Supplies	nature	String	8	This attribute defines the nature of supplies made to buyer. The possible list of values are 1. **GOODS** = Goods 2. **SERVICES** = Services	Mandatory
35	Description of Goods/Services	itemDesc	String	100	The description of goods/services are supplied	Mandatory
36	Product Code of Goods_MRA	productCodeMra	String	8	May be published on MRA website. Leave blank for the time being.	
37	Product Code of Goods_Own	productCodeOwn	String	100	As per supplier's own records	Optional

SN	Item Description	JSON element	Data Type	Size	Description	Requirement
38	Unit Price	unitPrice	String	20	This attribute defines the unit price of goods supplied. This attribute is mandatory if "Nature of Supplies"= Goods	Conditional
39	Quantity	quantity	String	20	This attribute defines the quantity of goods supplied. This attribute is mandatory if "Nature of Supplies"= Goods	Conditional
40	Discount / rebate	discount	String	20	This attribute defines the discount/rebate amount if present for the sale of item.	Conditional
41	Discounted value	discountedValue	String	20	This attribute defines the amount after discount. The amount is exclusive of VAT.	Conditional
42	Value (amount excl VAT)	amtWoVatCur	String	20	This attribute defines the amount without VAT for the purchase of goods/services.	Mandatory
43	Value (amount excl VAT) in MUR	amtWoVatMur	String	20	This attribute defines the amount without VAT for the purchase of goods/services expressed in Mauritian currency if invoice is issued in foreign currency. It should be numeric.	Conditional
44	VAT Amount	vatAmt	String	20	This attribute allows the seller to specify the VAT amount collected on the VATable item. vatAmt should be numeric and should be rounded to 2 decimal places. The attribute is Mandatory if personType = VATR	Mandatory
45	Total Amount	totalPrice	String	20	This attribute allows the seller to specify the total amount to be paid by the buyer. totalPrice should be numeric and it should be rounded to 2 decimal places.	Mandatory