



MAURITIUS REVENUE AUTHORITY

Code of Conduct and Ethics

Foreword

This Code of Conduct and Ethics presented by the Mauritius Revenue Authority (MRA) at its launching ceremony of 3 July 2006 constitutes a significant beginning for the MRA and its employees. It shows the importance MRA attaches to the building of a culture of integrity within its organisational framework, work systems and processes.

From the very outset MRA wants its employees and the public to know that ethics will become a way of life in the work place and everybody will be expected to behave in a way, which promotes public confidence and trust in the organisation.

However, having a code is not enough. It must be implemented, enforced and regularly reviewed to ensure relevance and effectiveness.

We are looking for full support from all our employees to comply with the code. We hope this will help them identify the boundaries between desirable and undesirable behaviour.

We expect Senior Management of MRA to lead by example and put in place support mechanisms to make full use of the code.

We also expect all our stakeholders and the public to take full cognisance of this code and favour us with their feedback for future enhancements of the code.

The Board, Management and Staff are all responsible for helping MRA to attain its vision and maintain the highest levels of performance in the attainment of its corporate goals.



Vasdev Hassamal
Chairperson



Sudhamo Lal
Director-General

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1. Introduction

1.1 The Mauritius Revenue Authority (MRA) has been created by an Act of Parliament in September 2004. The Act was fully proclaimed in June 2006. The MRA is an agent of Government established for the purposes of:

- (a) the assessment of liability to, collection of and the accountability for tax, and
- (b) the management, operation and enforcement of the Revenue Laws.

1.2 MRA is a corporate body administered and managed by a Board. The Chief Executive Officer is the Director-General who, assisted by a Senior Management Team, looks after the day to day affairs of the Authority.

1.3 The current structure of the MRA is as follows:

- (a) Office of the Director-General
- (b) Internal Affairs Division
- (c) Internal Audit Division
- (d) Customs Department
- (e) Large Taxpayer Department
- (f) Small and Medium Taxpayer Department
- (g) Fiscal Investigations Department
- (h) Operational Services Department
- (i) Finance and Administration Department
- (j) Human Resources and Training Department
- (k) Taxpayer Services Department
- (l) Research Policy and Planning Department
- (m) Legal Services Department
- (n) Information Systems Department

2. MRA Vision and Mission

2.1 MRA Vision

To be a world class Revenue Authority respected for its professionalism, efficiency, fairness, integrity and its contribution to our economic and social development.

2.2 MRA Mission

To continually reform and modernise Revenue Administration in order to manage and operate an effective and efficient Revenue organisation comprising of highly motivated and skilled staff.

3. MRA Core Values

3.1 Integrity

MRA upholds the highest standards of integrity and honesty so as to gain the respect and confidence of taxpayers, stakeholders and the public at large.

3.2 Responsiveness

MRA endeavours to provide a prompt, efficient, effective and quality service to taxpayers, stakeholders and the public at large in an effort to exceed their expectations.

3.3 Fairness

MRA is committed to apply revenue laws impartially and objectively and treat everyone in an equitable manner.

3.4 Transparency and Accountability

MRA efforts are geared towards the development of the Authority in a manner, which promotes a transparent and accountable administration.

4. MRA Goals

- Increase revenue collection.
- Deliver an efficient, effective and professional service to the public.
- Promote voluntary compliance with the Revenue Laws.
- Promote confidence and ensure integrity management so as to obtain the trust of all stakeholders and the public.

- Combat corruption and other fraudulent activities such as tax evasion, smuggling and drugs trafficking.
- Protect and facilitate legitimate trade and industrial development and uphold the country's trading integrity.
- Promote the use of advanced technologies to enhance transparency and expediency in tax services.
- Promote human resource development, capacity building and training for a competent, ethical and highly motivated staff.
- Ensure that tax and fiscal policies are evolved in line with best practices and procedures.
- Fulfil international obligations.

5. Purpose and Scope of the MRA Code of Conduct and Ethics

5.1 Purpose of the Code of Conduct and Ethics (The Code)

The purpose of The Code is:

- (a) to establish expected standards of conduct and ethics for employees of the Mauritius Revenue Authority (MRA), and
- (b) to provide guidance on the fulfilment of employees' professional and ethical obligations.

5.2 The Code

The Code:

- Strives to provide an ethical framework, which promotes honest and ethical conduct.
- Assists in defining appropriate personal and professional conduct.
- Provides guidance in the identification and resolution of ethical issues.
- Helps employees to adhere to the organisation's culture of integrity, good governance and accountability.
- Is not intended to be overly directive or to be a comprehensive list of dos and don'ts.
- Applies to all employees irrespective of their grade. Directors and Senior Management, in exercising appropriate level of leadership, management and supervision, are expected to ensure that the staff under their responsibility understand this Code fully and are aware of the expectations placed upon them.

6. Code of Conduct and Ethics Guidelines

6.1 Respect for the Law and System of Government

As employees of the MRA, we should be faithful to the Republic of Mauritius, respect the Constitution and adhere to it in the performance of our duties. As such, we should:

- 6.1.1 comply with and respect all governing and applicable laws, rules and regulations.
- 6.1.2 implement the policies and decisions of the Government of the day in an impartial manner.
- 6.1.3 ensure that management and staffing decisions are made independent of the political party system, political bias or influence and that the same high standard of service is provided by the MRA regardless of political affiliation.
- 6.1.4 contribute to keep the workplace free from political activities.
- 6.1.5 show reserve and discretion in political controversies.
- 6.1.6 unless authorised, not to make public comment in official capacity on matters relating to national policies and programmes.

6.2 Respect for People

As employees of the MRA, we should uphold strong ethical and professional values when dealing with people and be respectful of their dignity and rights according to our laws. We should:

- 6.2.1 be fair, objective and impartial in our dealings with the public.
- 6.2.2 not disclose confidential information except as required by the laws and regulations in order to create confidence in the integrity of the organisation.
- 6.2.3 be courteous, polite and responsive in all our dealings and treat people as valued customers who are entitled to receive the highest standards of service.
- 6.2.4 not discriminate against any person on the basis of race, gender, ethnic or social origin, colour, sexual orientation, age, disability, religion, political persuasion, belief, culture or language.

6.3 Respect for Colleagues

We are all expected to respect our fellow colleagues irrespective of their rank and responsibilities. We should not discriminate against any one of them and should recognise and respect the diversity of fellow colleagues. We should:

- 6.3.1 promote team spirit and work coherently in close collaboration with fellow colleagues to achieve the aims of the organisation.
- 6.3.2 share mutual respect and understanding and be courteous to each other to build up a healthy and friendly work environment.
- 6.3.3 execute all lawful instructions given by a person having the authority to give such directives.
- 6.3.4 pass through the proper channel to air our grievances and deal fairly and equitably with our colleagues irrespective of their rank or position.

6.4 Due Care in Discharge of Duties

All employees have a duty to promote the organisation's vision, mission, core values and goals and adhere to the highest ideals of professional competence, integrity and honesty in the performance of their duties. To enhance the level of our efforts in the discharge of our duty, we should:

- 6.4.1 provide accurate information and sound advice to our customers and their representatives.
- 6.4.2 act within our area of responsibility and competence and should not risk giving incorrect information to our customers and their representatives.
- 6.4.3 accept the responsibility for innovation and development through on-going training.
- 6.4.4 be dedicated to the development of a transparent and accountable revenue administration.
- 6.4.5 be fair and impartial in the assessment of tax and not let any conflict of interest compromise the professional discharge of our duties.
- 6.4.6 maintain clients confidentiality in accordance with the law.

6.5 Avoid Furthering Private Interests Directly or Indirectly

In the exercise of our duties and functions, we should not take any action, make any decision or participate in making a decision that we know or reasonably should know that there is the opportunity to further directly or indirectly our own private interests or that of a member of our family or improperly to further another person's private interest.

6.6 Conflict of Interests

A conflict of interest is a situation in which an employee, for his personal gain or the benefit of others, attempts to promote a private or personal interest. Private interest includes any kind of advantage for ourselves, our family, relatives, friends, partnership and other legal entities in which we have a direct or indirect interest. To be seen as professional, fair and independent we should:

- 6.6.1 disclose all such situations through the appropriate channel, as soon as a situation of conflict of interest arises.

6.7 Corrupt Practices

We should ensure we comply with Section 13 of the Prevention of Corruption Act (PoCA) (*Appendix 1*) which makes it an offence if any public official fails to disclose in writing that he or a relative or associate of his has a direct or indirect interest in a company, partnership or other undertaking with which the public body proposes to deal.

6.8 Outside Employment and Business Activity

Any employment outside MRA may place us in a situation where there may be conflict or which gives the reasonable basis for the impression of a conflict between us and our private interests and our official duties and responsibilities. As employees, we are contractually required not to accept any other employment unless authorised. If the employment is voluntary, not for reward and for social and charitable purposes, we still need the written approval of our employer, the MRA.

6.9 Use of the Authority's Resources

The Authority has the responsibility to ensure that all its resources are protected and used in the service of the organisation and not for the personal use of employees. We should therefore:

- 6.9.1 be efficient and economical in the use of the organisation's resources including our own work time.

- 6.9.2 avoid waste or extravagant use of the organisation's resources.
- 6.9.3 be honest and accountable in the use of the organisation's resources.
- 6.9.4 avoid using or abusing the organisation's resources for personal use.

6.10 Gift and Benefits

Acceptance of gifts and benefits can entail misinterpretations and be perceived as bribery. As such the integrity of the Authority can be undermined if there is a suspicion that decisions are being improperly influenced by offer of gifts and other benefits. We should:

- 6.10.1 not solicit or accept any gift or benefit.
- 6.10.2 immediately report to the Director of the respective Department any case of or attempt of bribery.

It is worth noting that the PoCA makes it an offence for a public official to receive a gift for a corrupt purpose. Extracts of the relevant sections of the PoCA are at *Appendix 1*.

6.11 Declaration of Assets

Every employee has to lodge a Declaration of Assets listing the employee's assets and liabilities and those of his spouse, minor children and grandchildren. Every employee may be required to submit additional information with respect to the declaration pursuant to section 14(4) of the MRA Act. Any employee who makes a false declaration shall commit an offence under section 25 of the MRA Act and be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 5 years.

- 6.11.1 We should furnish as clear and comprehensive information as possible in the declaration.

6.12 Personal Conduct On and Off Duty

Whether on or off duty, we should through what we say and do, conduct ourselves in a manner that promotes a professional image which reflects positively on the Authority at all times. Among others we should:

- 6.12.1 be mindful of the Authority's prominence and reputation in the community.
- 6.12.2 observe punctuality at all times in our work and not absent ourselves from the place of work without permission.

- 6.12.3 make proper identification of ourselves when dealing with the public in the course of our duty whether through correspondence, by telephone calls, or in person. Such identification may not be required to be disclosed in circumstances that may endanger an investigation or under cover operations.
- 6.12.4 not be under the influence of alcoholic beverages or any other substance with an intoxicating effect whilst at work.
- 6.12.5 not indulge in frequent and excessive gambling.
- 6.12.6 ensure that our personal financial problems, if any, would not affect our efficiency at work and our integrity.
- 6.12.7 not release or discuss with any member of the media any confidential information pertaining to the Authority unless specifically authorised.
- 6.12.8 not speak on behalf of the Authority or discuss the Authority's policies and procedures in articles, speeches or presentations unless officially authorised.
- 6.12.9 not dress in a manner that undermines the reputation of the Authority or embarrass our colleagues whilst on duty.

6.13 Work Environment

MRA is an equal opportunity employer, employment is based solely upon abilities and ethics. MRA is committed to maintaining a supportive work environment where all employees can reach their full potential. Furthermore, all employees have a right to work in a safe working environment, free of threats, intimidation and physical harm. We should:

- 6.13.1 promote a respectful work place culture that is free from any level of harassment, intimidation, bias or discrimination.
- 6.13.2 adopt a zero-tolerance to violence in the workplace.
- 6.13.3 prohibit violence related conduct including but not limited to physical assault, fighting, threatening comments and intimidation.
- 6.13.4 report the matter if we are the target of violence or threats of violence, or are aware of violent and threatening conduct by another individual that could result in the injury of a MRA employee or the destruction of property.

6.14 Misuse of Advanced Technologies

The MRA's objective is to make full use of advanced technologies in its administration and operation. The tools provided to employees expand the availability of information to us and enhance our ability to communicate. However, they provide the potential for the easy dissemination of information which would jeopardise the reputation of the organisation. We should:

- 6.14.1 never disclose confidential or proprietary information of MRA, our employees, our customers, our service users and other stakeholders unless authorised and required.
- 6.14.2 never use such technologies to exchange or distribute unwarranted, unauthorised or unethical materials and programmes.
- 6.14.3 never use such technologies to pursue personal profits or private interests.
- 6.14.4 use the technologies in compliance with MRA's policies.

6.15 Confidentiality and Secrecy

The MRA holds a great deal of personal and sensitive information. As employees, we all have the responsibility to protect these information. The MRA Act makes it a criminal offence for staff to misuse any customer's information. We should:

- 6.15.1 respect customers' privacy and treat all information about them as private and confidential in so far as the law warrants it.
- 6.15.2 collect only information we need to assess and collect revenues.
- 6.15.3 refrain from disclosing or make known in any manner, except as provided by the law, any information contained in any tax or other return or in any schedule, list or other statement designed to supplement or to become part of a tax or other return.

6.16 Internal Reporting

We should report violations of laws, rules and regulations and report any dishonest or unethical behaviour that would affect taxpayers, service users, stakeholders, the public and the integrity of the Authority.

All reports will be treated in the strictest confidence. The identity of the person bringing such knowledge to the Director-General will be kept confidential. MRA will ensure that there is no

retaliation on the reporting employee. However, care should be taken not to indulge into reporting that is malicious, frivolous and meant to damage our colleagues' reputation.

6.17 Enforcement of The Code

We are all expected to comply with the provisions of this Code of Conduct and Ethics and promote the Authority's reputation as a modern, responsible and ethical organisation. We should all be aware that non-compliance with the provisions of this Code might lead to disciplinary action up to and including dismissal. Violation of laws, rules and regulations may also involve criminal prosecution besides disciplinary action.

On the other hand, we should rest assured that staff who act honestly and follow the Code can expect full support from the employer against any unfair allegation of improper conduct.

7. Laws Administered by the MRA

All employees should take note of the following Acts and Regulations that are administered by the MRA.

7.1 Acts

The Customs Act

The Customs Tariff Act

The Excise Act

The Export Service Zones Act in so far as it relates to duty, excise duty and taxes

The Gaming Act

The Horse Racing Board Act 2003

The Hotel and Restaurant Tax Act

The Income Tax Act

The Industrial Expansion Act in so far as it relates to duty, excise duty and taxes

The Land (Duties and Taxes) Act

The Mauritius Revenue Authority Act 2004

The Registration Duty Act

The Unified Revenue Act in so far as it relates to section 8B in relation to any proceedings already started before the commencement of this Act

The Value Added Tax Act

7.2 Regulations

Any regulations made under the Acts specified above.

Extracts of Prevention of Corruption Act (PoCA) 2002

Section 13 – Conflict of Interests

- (1) Where-
- (a) a public body in which a public official is a member, director or employee proposes to deal with a company, partnership or other undertaking in which that public official or a relative or associate of him has a direct or indirect interest; and
 - (b) that public official and/or his relative or associate of him hold more than 10 per cent of the total issued share capital or of the total equity participation in such company, partnership or other undertaking,

that public official shall forthwith disclose, in writing, to that public body the nature of such interest.

- (2) Where a public official or a relation or associate of his has a personal interest in a decision which a public body is to take, that public official shall not vote or take part in any proceedings of that public body relating to such decision.
- (3) Any public official who contravenes subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to penal servitude for a term not exceeding 10 years.

Section 15- Receiving Gift for a Corrupt Purpose

Any public official who solicits, accepts or obtains a gratification for himself or for any other person

(a) from a person, whom he knows to have been, to be, or to be likely to be, concerned in any proceeding or business transacted or about to be transacted by him, or having any connection with his functions or those of any public official to whom he is subordinate or of whom he is the superior; or

(b) from a person whom he knows to be interested in or related to the person so concerned,

shall commit an offence and shall, on conviction, be liable to penal servitude for a term not exceeding 10 years.

Oath of Allegiance

I,....., am committed to the delivery of a professional and ethical service to taxpayers, service users and other stakeholders. I recognise that my behaviour and conduct are central to this process and I affirm my commitment to the Code of Conduct and Ethics, which reflects the values of the Authority.

I have read the code and I have been given the opportunity to clarify its intentions. Further, I understand that as staff of the Mauritius Revenue Authority, I am bound by the code. I recognise that contrary or inappropriate behaviour could result in the Employer initiating disciplinary action against me.

Signature :

Name :

Position Held:

Date :