



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis  
Tel 207 6000 Fax 211 8099 Email [headoffice@mra.mu](mailto:headoffice@mra.mu)  
[www.mra.mu](http://www.mra.mu)

# Code of **Conduct** **and Ethics**

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## **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 cognizance 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 Education and Communication Department
- (l) Research Policy and Planning Department
- (m) Legal Services Department
- (n) Information Systems Department
- (o) Objections, Appeals & Dispute Resolutions Department

## 2. MRA Vision & 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.
- Fulfill 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 fulfillment 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 do's and don'ts.



- Applies to all employees whether permanent, part-time, casual, temporary or contractual irrespective of their grade, gender and rank. 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 as contained in the Constitution. We should:

- 6.2.1 be fair, objective and impartial in our dealings.
- 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 Adopting Green Behaviour at the workplace

As employees of the MRA, we should be in line with best environmental and sustainable development practices in both our policies and our day to day activities. We should encourage 'green behaviour' at work. As such we should:

6.5.1 take into account the environmental aspect and sustainable development practices when adopting policies;

6.5.2 ensure that we save paper by:

- taking advantages of the use of IT, sending more documents especially bulky ones by e-mail
- reducing unnecessary paper usage
- re-utilising used envelopes
- making maximum use of both sides of a sheet
- limiting the number of photocopies
- thinking twice before pushing the 'print' command
- always asking "is the copy/print really required" or "is the whole document needed or only a few pages"
- using misprints as notepaper and sharing documents



6.5.3 save energy by:

- optimising the energy settings for computers and other electrical devices
- switching off office lights in unutilised spaces and electrical appliances such as air conditioners, fans and computers when not in office and at the end of the working day
- using natural lighting and ventilation as far as possible
- using air conditioners carefully as per set norms
- plugging in scanners and other devices that are used periodically only when in use
- walking short distances instead of using the car and promoting the use of renewable energy



6.5.4 save water by:

- using water in a responsible way
- turning off taps/water dispenser when not in use



6.5.5 spare no effort to safeguard the ecosystems and our natural working environment

## 6.6 Avoid Furthering Private Interests Directly or Indirectly

Private interest can be direct or indirect. A private interest is furthered directly when an employee furthers his own interest by- (i) not taking action when he is required to; (ii) making or participate in making a decision when he is not required to. On the other hand a private interest is furthered indirectly when the employee in so doing furthers the interest of a relative, close associate or other person with whom the employee has a special relationship.

6.6.1 Whether direct or indirect, a private interest includes pecuniary (i.e. financial) non-pecuniary (i.e any advantage, or reward or gain) interests. Pecuniary interests include actual, potential, or perceived financial gain or loss. On the otherhand non-pecuniary interests may arise from personal or family relationships, or from involvement in sporting, social, or cultural activities, etc. It includes a tendency towards favour or prejudice resulting from friendship, animosity, or other personal involvement with another person or group.

6.6.2 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 could potentially 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.

6.6.3 Likewise, we must not use any information obtained in the course of our duties to advance our private interests or those of others.

## 6.7 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.

6.7.1 Situation of conflict of interest can be:

**Actual** - occurs when an employee is in a position to be influenced by his private or personal interests when exercising his duties;

**Perceived** - occurs when an employee is in a position which appears to be influenced by his personal or private interests when exercising his duties; or

**Potential** - occurs when an employee is in a position where he may be influenced when exercising his duties in the future by his private or personal interests.

6.7.2 It is important to note that conflict of interest can also occur even if the employee does not have any private or personal interest at stake. For instance a situation of 'conflict of duty' (also known as a 'conflict of role') may exist. It is a conflict between an employee's duty to act in the best interests of the MRA and duty to another public or private organisation. It exists due to the employee's role with the other organisation (e.g. as a committee member, volunteer, organisation member, or any other role).

6.7.3 When our personal values are likely to impact on the proper performance of MRA duties, this can also lead to a conflict of interest situation. Thus, just as friendship can give rise to a situation of conflict of interest, enmity also may give rise to such a situation.

6.7.4 Employees must avoid being placed in situations that involve a conflict of interest or the reasonable perception of a conflict of interest where they have to take action, make a decision or have the ability to influence any action or decision of the organisation.

## 6.8 Disclosure of conflict of interest

We should ensure that we comply with Section 13 of the Prevention of Corruption Act (PoCA) which in essence makes it an offence for a public official of a public body -

- (i) not to disclose his direct or indirect interest in an entity to be concerned by a decision of that public body; or
- (ii) to vote or take part in any proceedings of that public body that will result in a decision concerning an entity in which the public official has a direct or indirect interest.

[Section 13 of PoCA is reproduced at Appendix 1]

6.8.1 Consequently, where an officer suspects or believes that a situation of conflict of interest may arise in the execution of a particular task requiring the making of a decision by that officer, such situation of conflict of interest should be disclosed by the officer using the Disclosure of Conflict of Interest Form provided at Appendix II.

**Note:** Failure to disclose a situation of conflict of interest in the manner prescribed is regarded as a misconduct under Para 4 (7)(n) of our Disciplinary Code.

## 6.9 Outside Employment and Business Activity

Any employment outside MRA may place us in a situation where there may be conflict of interest or which gives the reasonable basis for the perception of a conflict of interest between our private interests and our official duties and responsibilities. As employees, we are contractually required not to accept any other employment unless authorised. Nor are we allowed to engage in any business activity [giving private tuition against consideration is a commercial activity and constitutes a business]. If the activity is voluntary, not for reward and for social and charitable purposes, or consists in the delivery of a lecture as guest speakers, we have to inform our employer and give an undertaking that this will be conducted outside office hours, it will not affect our work and deliverables, it will not create a situation of conflict of interest and we will not make use of MRA property or resources.

**Note:** Indulging in a private business, trade or profession or assisting a person in the conduct of private business, trade or profession without authorisation is a misconduct under Para 4(6)(d) of our Disciplinary Code.

[See also Director-General Memo dated 26 February 2014 on 'Request from staff to deliver lectures']

## 6.10 Use of the Authority's Resources

The Authority has the responsibility to ensure that all its resources are protected and used in the provision of services by the organisation and not for the personal benefit of employees. The Authority's resources include all services and facilities paid with official funds. We should therefore:

- 6.10.1 be efficient and economical in the use of the organisation's resources including our own work time.
- 6.10.2 avoid waste or extravagant use of the organisation's resources.
- 6.10.3 be honest and accountable in the use of the organisation's resources.
- 6.10.4 avoid using or abusing the organisation's resources for personal use.
- 6.10.5 pay due attention to physical security of all seized/detained assets and non-personal official property handled.
- 6.10.6 use our Badges, credentials and identification cards for only exercising official powers entrusted to us.

**Note:** Our Disciplinary Code provides that -

- (i) unauthorised use of MRA property; and
- (ii) damaging property belonging to the MRA or to an officer, are considered to be a misconduct under Para 4 (5)(g) and Para 4 (7)(d) respectively.

## 6.11 Gift and other Benefits

MRA employees on official duties often come into contact with persons and organisations conducting activities regulated by MRA and the revenue laws. While it is important to maintain contacts with outside groups, it is vital that MRA employees be seen as being free from any form of bribery or corruption. The offering of gifts and/or other benefits to an employee by individuals or organisations may be, or may appear to be, an attempt by the outside source to influence a decision which the employee is expected or required to make. 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.

- 6.11.1 We should therefore not solicit or accept any gift or benefit of hospitality or other benefits that may have a real or apparent influence on our objectivity in carrying out our official duties or that may place us under obligation to the donor.
- 6.11.2 In cases of gift of nominal value received as protocol or as courtesy or for cultural reason, the employee may accept it provided that it does not compromise or appear to compromise in any way the integrity of the employee or the integrity of the organisation.
- 6.11.3 In cases of any incidental benefits obtained as a result of goods and services purchased with official funds the employee must ensure that it does not compromise or appear to compromise in any way his/her integrity or the integrity of the MRA. Where it is believed that there is sufficient benefit for the MRA to warrant acceptance of the gift, it must not be regarded as the personal property of the employee, but rather as the property of the MRA.
- 6.11.4 We should immediately report to the Director of the respective Department any case of or attempt of bribery.



## 6.12 Declaration of Assets

Every employee shall on an offer of appointment by the MRA lodge under oath a Declaration of Assets listing the employee's assets and liabilities with their corresponding value in relation to himself, 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. Every employee shall make a fresh declaration of assets by means of an affidavit or declaration as the case may be, every 3 years, and also on the expiry or termination of his employment on any ground. Any employee who makes a false declaration shall commit an offence under section 25 of the MRA Act.

- 6.12.1 We should, to the extent possible, furnish clear and comprehensive information in the asset declaration form.

**Note:** Failure to submit declaration of assets without any reasonable cause is a misconduct under Para 6(i) of our Disciplinary Code and willfully making a false declaration of assets is a misconduct under Para 4(7)(w) of the Code.

## 6.13 Personal Conduct On and Off Duty

Whether on or off duty, we should conduct ourselves in a manner that promotes a professional image both in our words and our actions and which reflects positively on the Authority at all times. Among others we should:

- 6.13.1 be mindful of the Authority's prominence and reputation in the community.
- 6.13.2 observe punctuality at all times in our work and not absent ourselves from the place of work without permission.
- 6.13.3 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.
- 6.13.4 not be under the influence of alcoholic beverages or any other substance with an intoxicating effect whilst at work.
- 6.13.5 not indulge in frequent and excessive gambling.
- 6.13.6 ensure that our personal financial problems, if any, would not affect our efficiency at work and our integrity.
- 6.13.7 not release or discuss with any member of the media any material of the Authority unless specifically authorised.
- 6.13.8 not speak on behalf of the Authority or discuss the Authority's policies and procedures in articles, speeches or presentations unless officially authorised.
- 6.13.9 not dress in a manner that undermines the reputation of the Authority or embarrass our colleagues whilst on duty.



## 6.14 Maintaining a Supportive Working 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:

- 6.14.1 promote a respectful work place culture that is free from any level of harassment, intimidation, bias or discrimination.
- 6.14.2 adopt a zero-tolerance policy to violence in the workplace.
- 6.14.3 prohibit violence related conduct including but not limited to physical assault, fighting, threatening comments and intimidation.
- 6.14.4 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 MRA employee or the destruction of property.
- 6.14.5 not smoke at the workplace and in areas where smoking is prohibited.
- 6.14.6 contribute to a healthy and safe working environment.
- 6.14.7 report any breaches to health or safety concerns or related.
- 6.14.8 keep our desk and office clean and tidy.
- 6.14.9 keep neat and clean our clothing and our articles of uniform.
- 6.14.10 wear the appropriate clothing according to the established standards and duties. It is particularly important for uniformed employees to present a professional image of the MRA and must at no point wear combination of clothes with uniform or article of uniform.

## 6.15 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:

- 6.15.1 never disclose confidential or proprietary information of MRA, our employees, our customers, our service users and other stakeholders unless authorised and required.
- 6.15.2 never use such technologies to exchange and/or distribute unwarranted, unauthorised or unethical materials and programmes.
- 6.15.3 never use such technologies to pursue personal profits or private interests.
- 6.15.4 not make abuse of MRA computer systems and facilities (telephones, photocopiers, office equipment/supplies), or those of external agencies accessed via the MRA network, software, equipment, Internet, intranet and e-mail.
- 6.15.5 use the technologies in compliance with MRA's policies.

## 6.16 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. Section 25 of the MRA Act makes it a criminal offence for staff to misuse any customer's information. **Disclosing, without lawful authority, information of a confidential nature to any person is considered as a misconduct under Para 4(7)(f) of our Disciplinary Code.** We should therefore:

- 6.16.1 respect customers' privacy and treat all information about them as private and confidential in so far as the law warrants it.
- 6.16.2 collect only information we need to assess and collect revenues.
- 6.16.3 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.



## 6.17 Communication to the Media

The media is a useful tool for conveying messages and shared understanding with our stakeholders. As employees of the MRA, we must ensure that we manage our communication carefully so that there is consistency in the message received by our stakeholders and conflicting or confusing messages are eradicated. At the MRA all external communication to the media are managed through the Director-General and Director, Taxpayer Education and Communication Department.

6.17.1 MRA staff should refer to the Director-General and the Director, Taxpayer Education and Communication Department any requests for interviews or comments by TV or radio stations or by the press. An appropriate response will be provided, and/or a decision will be made by the Director-General as to the most appropriate resource person to represent MRA on a particular issue;

6.17.2 It is strictly prohibited for employees to give any individual or collective statement, interview, information to media-press, radio or TV without the permission of the Director-General and the Director Taxpayer Education and Communication Department.



## 6.18 Internal Reporting and whistle-blowing

The reporting of illegal, immoral or illegitimate practices helps to monitor and detect any integrity violations. 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 whistle-blower bringing such knowledge to the Director-General or the Director, Internal Affairs Division or any other Director will be kept confidential. MRA will ensure that there is no retaliation on the reporting person who report in good faith any breach of the Code of Conduct and Ethics. Care should be taken not to indulge into reporting that is malicious, frivolous and meant to damage the reputation of the accused employee.

**Note:** Failure to report incidents or acts which are in violation of established procedures, the Code of Conduct and Ethics, rules, regulations or laws, where such reporting falls within the duty of an officer is a misconduct under Para 4 (5)(h) of the Disciplinary Code.

## 6.19 Enforcement of the Code

By signing the oath of allegiance set out at Appendix III we express our intention 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.

Staff who act honestly and follow the Code can expect the full support of 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 Freeport Act 2004 (Consolidated Version)*

*The Gambling Regulatory Authority Act*

*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 Mauritius Revenue Authority Act 2004*

*The Value Added Tax Act*

### 7.2 Regulations

Any regulations made under the Acts specified above.



## Appendix I

### 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.

## Appendix II

### Declaration of Conflict of Interest Form

Name of declarant:.....

Rank:.....

Department/Division:.....

Posting (Section/Unit):.....

Task assigned/New posting\* :.....  
(Tax/ VAT /PAYE audit, examination of consignment, Committee Member, Other\*\*)

*\*Delete as appropriate*

*\*\*Give a brief description of work to be performed to carry out the task*

Name of related entity (where applicable):.....

Nature of conflict of interest (brief description):.....

**Declaration:** I,....., the undersigned, hereby declare a conflict of interest (as described above) to undertake the present task assigned to me and move for its reassignment to an appropriate officer.

**Certification:** The above declaration is accurate and has been done to the best of my knowledge. I make this statement in good faith and further aver that I am aware of the legal and administrative consequences of any false or incorrect information given by me.

Signature:..... Date:.....

-----  
*To be filled in by supervisor*

Task reassigned to: Mr/Mrs.....

*\*Reasons:.....*

*\*The supervisor should provide reasons and conditions to be satisfied (where applicable) where the task is reassigned to the **declarant himself**.*

Name:.....

Rank:.....

Department/Division:.....

Posting (Section/Unit):.....

Signature:..... Date:.....

## Appendix III

### Oath of Allegiance

I,....., as employee of the Mauritius Revenue Authority, 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 and taken cognizance of the contents of the code. Further, I understand that as staff of the Mauritius Revenue Authority, I am bound by the code.

**Signature** : .....  
**Name** : .....  
**Position Held** : .....  
**Date** : .....