



**World-Class Service**

**Together We Are – Partners In Progress**

**TAXPAYER CHARTER**

**AUGUST 2011**

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# 1. INTRODUCTION

## 1.1 WHO WE ARE?

### 1.1.1 STRUCTURE AND RESPONSIBILITIES OF MAURITIUS REVENUE AUTHORITY (MRA)

The Mauritius Revenue Authority (MRA) was created by an Act of Parliament in September 2004 and was proclaimed to be fully operational with effect from 01 July 2006. It is a corporate body administered and managed by a Board. The MRA, an agent of Government, is responsible for the administration and collection of the following taxes:

- Corporate and Personal Income Tax;
- Tax Deduction at Source on certain specific types of payment;
- Value-Added Tax;
- Customs duties;
- Excise duties;
- Gambling taxes, including taxes on lotteries, betting and gaming;
- License fees;
- Passenger fees;
- Passenger solidarity fees;
- Special levy on banks;
- Environment Protection Fees; and

### 1.1.2 Tax liability is assessed and revenue is collected by the following departments of MRA:

- Large Taxpayers Department
- Medium and Small Taxpayers Department
- Customs Department
- Operational Services Department
- Fiscal Investigations Department

### 1.1.3 Taxes are collected at the counter and through electronic means.

## 1.2 OUR VISION

The vision of the MRA is ***“to be a world-class revenue authority respected for its professionalism, efficiency, fairness, integrity and its contribution to the economic and social development of Mauritius”***.

### 1.3 OUR MISSION

Our mission is 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.

### 1.4 OUR CORE VALUES

#### **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.

#### **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.

#### **Fairness**

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

#### **Transparency and Accountability**

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

### 1.5 THE TAXPAYER CHARTER

To achieve the aforesaid goals, The Taxpayer Charter (hereinafter referred to as The Charter) outlines the services you can expect from us and your rights and obligations as a taxpayer. The Charter is aimed at everyone who has dealings with us on matters relating to administration of taxes and duties.

The Charter cannot be used as a reference document in appeals. It is to be seen much more as a public relations document rather than as something which goes beyond the tax laws of the country.

We hope you will find this Charter of use and would appreciate hearing from you on how to improve it further to better suit your needs. After all, as a World-Class Service, Customers are put first.

## **2. SERVICES**

### **2.1 TAXPAYER EDUCATION AND COMMUNICATION DEPARTMENT**

The Taxpayer Education and Communication Department is a support and facilitation department within the MRA. It undertakes to facilitate dealings with all its stakeholders. The objective is to minimise the cost of compliance with regard to their fiscal obligation.

**2.2** Our services and information to the public are provided either through correspondence including electronic means - such as Internet and website/E-Newsletter(<http://mra.gov.mu>) - as well as by telephone (**Hotline (207 6010) - Fax (207 6033)**) or by calling in person at the MRA Office, Eham Court, Cnr. Sir Virgil Naz & Mgr. Gonin Streets, Port Louis. To find out more about any of our activities you may visit or call us at any of our offices listed on page 11.

### 3. TAXPAYER CHARTER

#### 3.1 OUR COMMITMENTS

- (i) The Mauritius Revenue Authority was formed to serve **YOU**. We have set a number of standards that are referred to as the Taxpayer Charter. Every taxpayer has the right to expect the MRA to abide by these.
- (ii) In order to deliver **QUALITY & EFFICIENT SERVICE** we will:-
- Settle your tax affairs promptly and accurately;
  - Keep your affairs confidential ;
  - Provide the basis for decisions taken;
  - Encourage compliance; and
  - Be consistent and impartial in our dealings.
- (iii) You should expect us to be **FAIR AND JUST** and to
- Provide services of high standards;
  - Encourage “whistle-blowing” of suspect dealings;
  - Provide same service level to all stakeholders; and
  - Allow taxpayers to exercise their rights for re-examination of tax affairs and resort to objection and appeal procedures.
- (iv) We shall endeavour to **ASSIST AND COMMUNICATE CLEARLY** and to
- Provide forms, returns and brochures;
  - Be courteous in our dealings;
  - Give relevant information and assistance at our enquiry offices;
  - Listen to suggestions and improve service where possible; and
  - Be accessible in order to upgrade the quality of service.
- (v) **RAISING STANDARDS AND BEING ACCOUNTABLE** is our aim and we will
- Set excellent standards in our operational services (response time and quality);
  - Publish these standards and enhance them regularly with a view to raise level of service to stakeholders; and
  - Be accountable for not being to the level of standards communicated to stakeholders.

## 3.2 YOUR RIGHTS

- (i) Knowing your rights is essential for the entire revenue collection system to function properly and efficiently. You **MUST** know, understand and uphold your rights.
  
- (ii) You have the following RIGHTS
  - To be treated as Honest and Truthful unless there is evidence to the contrary;
  - To be treated with respect and common courtesy by all our officials;
  - To expect full confidentiality within legal provisions in respect of your personal right to privacy;
  - To seek clarification on any rule or legislation and its implementation ;
  - To seek and receive information on all issues pertaining to our operations;
  - To question and constructively criticise our service levels and the manner in which we have communicated with you;
  - To expect fair and just treatment regardless of whether you have agreed with our decisions, complained, committed offence or criticised us;
  - To receive your refunds promptly and within deadlines set;
  - To challenge and question our decisions with regard to taxes you are required to pay;
  - To expect us to accept if we have made a mistake in our decisions or dealings and courteously apologise for the same;
  - To request that your tax affairs be re-examined by exercising your right to object and appeal when you are not satisfied with our decisions; and
  - To be represented and advised.

### 3.3 YOUR OBLIGATIONS

(i) To assist us in performing our duties and delivering you World Class Service, you have the following obligations.

(ii) You should

- Submit your returns on time;
- Make payment of the correct amount of tax on time;
- Maintain up-to-date and accurate records on all matters that may be relevant to your dealings with us;
- Notify us of relevant changes in circumstances;
- Notify us of any mistakes promptly;
- Submit all relevant information accurately in order to enable us to assess your tax liability correctly as per the law;
- Provide appropriate facilities to MRA officers to enable them to conduct tax audits on your business premises;
- Lodge your representations/appeal within the prescribed time;
- Know your rights, obligations and our commitments, so that you may achieve the most efficient and effective interaction with us;
- Promptly report on any dealings that you may believe are contrary to law;
- Promptly report in detail any wrong doing by any or our officer ;  
and
- Contact us immediately if you have realised that you may have acted contrary to any of the above points. We shall endeavour to assist you in rectifying the situation in the best interest of all.

(iii) If in doubt on any of the above, please contact your tax advisor or contact us directly – by phone, e-mail or in person at one of our offices.

#### 4. STANDARDS OF SERVICE

Our Service Standards underline our commitment to excellence and state in precise and clear terms what you should expect from us.

SERVICES	STANDARDS
Time taken for registering taxpayers	<ul style="list-style-type: none"> <li>▪ Not more than 3 working days from the day all required documents are submitted</li> </ul>
Electronic Filing of Returns	<ul style="list-style-type: none"> <li>▪ All returns of Large Taxpayers</li> <li>▪ 200% increase in returns filed electronically by Medium and Small Taxpayers</li> </ul>
Time taken for issuing Income Tax refunds	<ul style="list-style-type: none"> <li>▪ Salary cases- 30 days;</li> <li>▪ Other cases- 3 months; provided all the required information has been submitted</li> </ul>
Time taken for issuing VAT repayments	<ul style="list-style-type: none"> <li>▪ 7 days for Fast Track cases</li> <li>▪ For other cases:               <ul style="list-style-type: none"> <li>-10 days for those not requiring audit</li> <li>-30 days for those requiring audit</li> </ul> </li> </ul>
Time taken to issue Tax Residence Certificate	<ul style="list-style-type: none"> <li>▪ Not more than 7 days</li> </ul>
Frequency of updating MRA website	<ul style="list-style-type: none"> <li>▪ As and when needed</li> </ul>
Response to telephonic queries	<ul style="list-style-type: none"> <li>▪ 95% of queries answered within 1 day</li> </ul>
Response to letters/ written correspondence	<ul style="list-style-type: none"> <li>▪ All letters answered within 72 hours of receipt</li> </ul>
Response to queries on office visits	<ul style="list-style-type: none"> <li>▪ 90% of all queries answered at the time of the personal visit by the taxpayer</li> </ul>
Maximum time of waiting in office	<ul style="list-style-type: none"> <li>▪ Not more than 20 minutes</li> </ul>
Settling grievances and petitions	<ul style="list-style-type: none"> <li>▪ Minor grievances and petitions settled within 5 working days</li> <li>▪ Major grievances and petitions settled within 10 working days</li> </ul>

<b>Average Dwell Time for cargo</b>	<b>Channels</b>	<b>Sea</b>	<b>Air</b>
	Green	4hrs	45 mins
	Yellow	8 hrs	1 hr
	Red	20 hrs	15 hrs
<b>Export clearance time</b>	<ul style="list-style-type: none"> <li>▪ Not more than 8 minutes</li> </ul>		
<b>% of cargo given green channel</b>	<ul style="list-style-type: none"> <li>▪ 85%</li> </ul>		
<b>Time taken to issue tariff ruling</b>	<ul style="list-style-type: none"> <li>▪ Not more than 3 days</li> </ul>		

- (iii) To help us serve you better, we would be pleased to hear from you on the quality and speed of our services. Please consult the directory on the next page for our contact details. All your comments are confidential and will have no negative bearing on your relationship with the Mauritius Revenue Authority.

## **DIRECTORY**

### **Mauritius Revenue Authority**

Ehram Court,  
Cnr Mgr. Gonin & Sir Virgil Naz Streets,  
Port Louis.

Tel: +230 207 6000

Fax No: +230 211 8099

Hotline: +230 207 6010

Email: [HeadOffice@mra.mu](mailto:HeadOffice@mra.mu)

Website: <http://mra.gov.mu>

### **Customs & Excise Department:**

New Custom House

Mer Rouge

Port Louis

Tel: +230 202 0500

Fax No: +230 216 7784

Hotline: Voice 259 6950

Email address: [Customs@mra.mu](mailto:Customs@mra.mu)