

WHISTLE BLOWING POLICY



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1. Policy Context

The Mauritius Revenue Authority (MRA) has implemented a Whistleblowing Policy for use by all its employees, stakeholders and members of the public.

This Policy is in furtherance of the Authority's desire to affirm its commitment on organizational integrity and to intensify the fight against tax crimes, fraud, corruption related offences, drugs, smuggling of goods, money laundering, and other misconduct or malpractices.

This document sets forth the Policy and provides guidance to the employees, stakeholders and members of the public on the related procedures.

2. Policy Statement

In line with its mission, vision and core values and the commitment to enhance good governance and to promote transparency, the main objective of the Policy is to provide an avenue to disclose in good faith acts of corruption, fraud, tax crimes, money laundering, smuggling of goods and drugs trafficking/smuggling or any other misconduct or malpractice.

The Authority's strategic objectives amongst others put emphasis on fighting corruption, drugs, smuggling of goods, money laundering, fraud and tax fraud and tax evasion and this would be enhanced by the institution of a whistle blowing Policy.

The Policy further aims to encourage whistle blower to raise any concerns in good faith and reassure them that the MRA is committed to identifying and remedying it.



3. Provisions of the Policy

Who is a whistleblower?

A whistle blower is any person who reports a concern, allegation or any information indicating that an act of corruption, tax fraud or tax evasion, tax-related corruption, money laundering, smuggling of goods, drug smuggling or any other misconduct or malpractice is occurring, about to occur or has occurred in relation to the business of the Authority.



What to report?

The typical disclosures of the Authority's personnel and concerned third parties include, without limitation, the following;

Any suspected criminal offence in breach of the Revenue and Customs laws such as:

- Tax Evasion
- Abetting tax evasion
- Defrauding or attempting to defraud the Authority
- Illegal importation or exportation of goods
- Smuggling or abetting smuggling
- Drug trafficking or abetting drug trafficking
- Trade-based money laundering

Any suspected criminal behaviour in respect of the Authority's business including;

- Bribery
- Corruption
- Bribery for procuring contracts
- Conflict of interest
- Fraud
- Embezzlement

Any suspected deliberate failure to comply with Revenue and Customs laws, regulations, procedures and guidelines.

Any malpractice or other complaint against an officer or employee of the MRA such as;

- Abuse of office or position
- Any form of dishonest conduct
- Unethical behaviour
- Immoral behavior
- Harassment, Discrimination
- Favouritism, Nepotism, Cronyism
- Breach of process, procedure, Code of Conduct and Ethics or policies

Any other act that may be interpreted to undermine or negate the mandate of the Authority.

4. Reporting Methods

Reporting may be done in one of the aforementioned methods:

- MRA Website - Feedback/ Complaint.
- Personal reporting.
- Telephonic reporting.
- Electronic mail (e-mail) reporting.
- Surface mail reporting.

The reporter may reserve his/her identity where he/she wishes to remain completely anonymous throughout the whole process.

The report should contain full details of the concern raised including names, dates and places or any relevant documents.

If the concern is in relation to:

	Malpractices, corruption and fraud or other complaints against an officer or employee of the MRA, contact the Internal Affairs Division	Tax Issue, Contact the Fiscal Investigation Division	Customs, Contact the Customs Department
Email	internalaffairs@mra.mu	Fiscalinvestigations@mra.mu	customs@mra.mu, stopdrugs@mra.mu or cans.customs@mra.mu
Tel No	2075011	2075000	2020500 Free call 8958 (Stop Drugs)
Fax No	2160097	2146181	2167601
Address	The Director Internal Affairs Division Level 7 Belfort Tower Cnr Joseph Riviere & Dauphine Streets Port Louis	The Director Fiscal Investigations Division, Level 3, Belfort Tower Cnr Joseph Riviere & Dauphine Street Port Louis	The Director Customs Head Office Customs House Mer Rouge Port Louis

5. Investigations

- a. The MRA has implemented a Centralized Complaints Management System which captures all complaints made through various methods.
- b. Once the concern has been registered, it shall be looked into to assess initially what action should be taken.
- c. An internal enquiry or a more formal investigation may be launched.
- d. The whistle blower if known may be contacted for additional information.
- e. Investigation into complaints shall be completed within a reasonable period of time from the date of receipt of the complaint.
- f. If the complaint is not within MRA's purview, it may be referred to appropriate authorities.
- g. The whistle blower will normally be informed of the outcome of the investigation subject to confidentiality legal constraints.

6. Protection and Remedies for Whistleblowers

- a. The MRA will protect the identity of the whistleblower or complainant.
- b. The MRA assures all whistle-blowers that information given will be treated in a confidential manner and accorded the necessary security around it.
- c. The MRA will not permit any retaliation against any employee or other person who, in good faith, has reported a complaint.
- d. The MRA will not tolerate any attempt on the part of anyone to apply any sanction or disadvantage or to discriminate against a whistleblower who acted in good faith.

7. Exception to disclosure

The Authority will maintain the confidentiality of the whistle-blower's identity unless:

- i. such person volunteers to be identified or
- ii. identification is required by law or in any legal proceedings.

8. Consequences of Reporting a Complaint in Bad Faith

- a. Any employee who makes an allegation maliciously or in bad faith may be subject to disciplinary action.
- b. In the case of an external stakeholder, the MRA reserves the right to take the necessary legal actions.

9. Consideration in favour of Whistleblowers

Prevention of Malpractice Manual - Protection of Reporting Individual

No officer/employee will be discharged, demoted, suspended, threatened, harassed or in any other manner be discriminated or retaliated against by reason of him or her having reported a complaint in good faith.

Code of Conduct and Ethics - 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.

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 the Disciplinary Code.

Section 22 of the MRA Act provides for rewards as follows:

22A. Rewards

- a. Subject to this section, the Director-General may, on the seizure of any goods or on the recovery of any penalties excluding interest in respect of cases compounded under the Revenue Laws, direct that a reward shall be given or paid to any person other than the Director-General, an officer or any other employee of the Authority through whose information or means the seizure of such goods had been made or the penalties recovered, and whom he deems to be entitled to a reward.
- b. No reward shall be given or paid under subsection
 - i. unless the Director-General is satisfied that there has been no collusive activity planned to secure the reward.
 - ii. Any reward under this section shall be given or paid at such rate or amount and on such conditions as may be approved by the Board.



10. Reporting

The Director-General of the MRA will report on a regular basis to the Audit and Oversight Committee and the Board on issues of concern reported and the outcomes of matters investigated.





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