15. STRATEGIC OUTCOME: ENHANCING OUR BUSINESS PROCESSES & INFORMATION SYSTEMS
MRA collects contributions for National Pension Fund, National Savings Fund, the HRDC training levy and the workfare programme Fund since January 2018. As a business facilitation measure, employers have been provided with e-filing and payments facilities through diverse channels including mobile applications and direct debit facilities.

The second Phase of the project consisted of migration of arrears from Ministry of Social Security for monitoring by the MRA. 80% of the project has so far been completed. Special focus was given to payment agreement, generation of claims and reminders, assessment and debt management.

The MRA is working on a prototype based on SAP Multichannel Foundation platform with the objective of improving real time interaction through the taxpayer portal. This will allow seamless real time interaction with the MRA core tax system for e-filing and e-payment with self-service facilities through multiple digital channels including web and mobile apps. Expected improvements include better analytics, 360° customer view, push notifications, co-browsing for agent and taxpayer, improved e-payment facilities and automatic alerts for tax obligations. The MRA also intends to leverage on the forthcoming National Payment Switch project led by the Bank of Mauritius for real time payment, refund/repayment for taxpayers.

In a quest to maintain the confidentiality, integrity and availability of information systems, the MRA has successfully implemented an information security management system for its data centre and has obtained ISO 27001 certification. It is the security standard to establish policies and procedures that include legal, physical and technical controls involved in an organisation’s information risk management processes. Both internal and external audits are regularly scheduled to maintain conformity to ISO 27001 certification. The ISO 27001 certification has enhanced the IT security posture and provides greater confidence to the taxpayer community while interacting with the MRA.

The future upgrade of the financial and Human Resource Management System shall align it to the latest version of the Oracle E-Business Suite. This new version provides for better user experience through its modern user interfaces and for dashboard capabilities through its Enterprise Command Centres. A mobile version of Self Service and Timecard can be availed of. On the technical side, this system encompasses an Online Patching facility thereby reducing system downtime during system enhancement, and its improved database features have been geared towards better system performance. This project shall thereby assist MRA in its continuous progress.
SAP Debt Collection Management (DCM) is a new and comprehensive debt recovery solution with several groundbreaking functionalities. It is tightly coupled with SAP Customer Relationship Management (CRM) which is being implemented in parallel. The following innovative features are being addressed:

- **SAP CRM Computer Telephony Integration with MRA telephony system for both incoming and outgoing phone calls.**
- **Recording of all incoming and outgoing written communication with taxpayers.**
- **Automatic routing of debt cases to the appropriate team of debt collectors.**
- **Automatic escalation of unsettled debt to more strict enforcement actions when soft actions are not successful.**
- ** Provision of a more user-friendly 360-degree overview to debt management team for better monitoring and control of debt collection actions.**
- **The go-live date for the project has been planned in the fourth quarter of 2019.**

MRA is planning to implement SAP Fiori, a new user experience (UX) product for SAP software and applications. It provides a customized and responsive experience across all the devices and deployment options. It also has a set of applications that are used in regular business functions like work approvals, financial apps, calculation apps and various self-service apps. Some benefits of Fiori apps include access from anywhere and also from any device like for example Desktop/Laptop/Tablet/Mobile and all functionalities (except database operations) executed at client side only.

MRA has embarked on the implementation of a Central Electronic Monitoring System (CEMS) starting with Gaming machines. The objectives of the CEMS will be to combat tax evasion by ensuring that all gaming transactions are captured in real-time mode, discouraging illegal and fraudulent practices, allowing an on-line monitoring and control over the gaming activities and modernise the gaming segment by adopting appropriate modern technologies to improve tax and regulatory functions. The tender will be re-launched and implementation of the project is expected to start in January 2020.
The MRA has embarked on a continuous innovation path to improve the ICT infrastructure to ensure that Customs and taxation systems are kept up to date and adequately adapted to the increase in volume of transactions and users. In memory computing, thin client computing, latest virtualisation technologies and Hyper-Converged Infrastructure (HCI) are being implemented and will ease deployment, scalability and malleability of new projects in terms of additional computing, storage and network resources requirements. These will also help to bring enhanced information security, better management and control of the ICT infrastructures at MRA.

The implementation of virtual desktop infrastructure has also made work from home possible and is currently running on a pilot basis. It is envisaged to extend the work from home scheme to relevant employees based on the conclusion of the pilot exercise.

Across the world, many taxpayers have recourse to electronic sales suppression techniques in view of evading taxes. The use of fiscal device is one of the strategies developed by many tax administrations across the world to counteract tax loss arising from sales suppression. MRA intends to implement electronic fiscal devices (EFDs) and virtual fiscal devices (VFDs) in Mauritius for the business sector starting with a segment of the restaurant sector initially. EFD and VFD will fiscalise sales data from Point of Sales (POS) and issue fiscal receipts to customers. An EFD management system (EFDMS) will receive, manage and analyse the fiscalised data to detect any sales suppression which may trigger a tax audit and thus improve tax compliance. If the expected benefits are achieved with this project, the use of EFD and VFD may in the medium to long term be extended to other sectors with the ultimate objective to monitor VAT compliance across all sectors.
Information Sharing & Analysis

- Common Reporting Standard (CRS)
- Country-by-country Reporting (CbCR)
- Information Highway
- Coordinated Border Management
- Big Data Analysis
Info highway is a government infrastructure, which provides for sharing of data amongst government agencies. MRA has leveraged on the use of Info highway to get third party information from other government agencies in an automated manner in real time. Besides receiving data from Civil Status Division, Registrar of Companies and Local Authorities, the Info highway has been used to take on board other agencies namely Economic Development Board, National Transport Authority and Passport and Immigration Office. Moreover, the MRA tax system has been amended to provide for seamless integration with the Info highway services.

The OECD launched the Common Reporting Standard (CRS) as the single global standard for automatic exchange of information to combat tax evasion. CRS involves the systematic transmission of bulk taxpayer information (e.g. account balance or value, dividends, interest, royalties, salaries, pensions among others) by the source country to the tax residence country annually.

MRA launched the CRS e-Services portal on 19th July 2018 for Mauritian Financial Institutions to submit their CRS reports to the MRA. The MRA started the exchange of CRS reports with other reportable jurisdictions as from September 2018. To date, the MRA have sent 20,849 Account reports to reportable tax jurisdiction and have received CRS reports from other competent Authorities.

The OECD launched the Country-by-Country Reporting (CbCR) in the year 2013 to combat Base Erosion and Profit Shifting (BEPS). In January 2017, Mauritius signed the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports and the Income Tax CbCR Regulations 2018 was thus proclaimed on 22 February 2018 thereby requiring Multinational Enterprises (MNEs) having group turnover of EUR 750 million and above to file Country-by-Country (CbC) Reports for fiscal years beginning on or after 01 July 2018.

The MRA developed and launched a CbCR eServices Portal on the 3rd July 2019 to facilitate MNEs, resident in Mauritius to file their annual CbC report in XML format. After an MNE has submitted its reports to the MRA, the MRA automatically exchange the CbC report received with the tax administrations in the jurisdictions listed in the CbC report using secured file transfer protocol. Thus, the MRA acts as the intermediary between the MNEs and the Revenue Authority of the Participating Jurisdictions. Eventually, the MRA informs the MNEs and displays notification messages as and when received from the concerned tax authority through its CbC eServices Portal. Similarly, other Competent Tax Authorities reciprocate by sending CbC reports submitted by other MNEs to the MRA using the same mechanism.
The import or export of controlled goods requires clearances from different ministries or agencies. These ministries and agencies are scattered over different locations, the Coordinated Border Management Project aims at bringing all the authorities involved in border control under one roof. The MRA has also been empowered to collect fees related to the different permits or licenses required for import or export.

With the guidance of the IMF, the MRA has embarked in utilising the huge amount of data available in its databases for both border control and taxation into even more efficient use by using advanced data analytics techniques to allow in depth understanding of trends related to illicit activities to identify risks and efficiently devise effective counter measures.