

4. LEGISLATIVE, POLICY PRINCIPLES AND STANDARDS FRAMEWORK

MRA administers these Acts:

- Mauritius Revenue Authority Act 2004
- The Income Tax Act 1995
- Value Added Tax Act 1998
- Customs Act 1988
- Excise Act 1994
- Customs Tariff Act

MRA also collects taxes/levies/fees under:

- Freeport Act
- Environment Protection Act
- The Gambling Regulatory Authority Act
- The National Pensions Act
- The National Savings Act
- Mauritius Cane Industry Authority Act
- The Civil Aviation Act
- The Advertisements Regulation Act
- The Employment Rights Act
- The Human Resource Development Act

Board Committees:

- Audit & Oversight / Risk Management Committee
- Corporate Governance Committee
- Tender Committee

Other Committees:

- Ministry of Finance & Economic Development
- National Audit Office
- Safety & Health Committee
- Integrity Advisory Committee
- Customs Stakeholders Forum
- Global Finance Mauritius

MRA administers these Regulations:

- The Income Tax Regulations 1996
- Value Added Tax Regulations 1998
- Customs Regulation 1989
- Excise Regulations 1994
- Income Tax (Foreign Tax Credit) Regulations 1996
- Income Tax (Negative Income Tax Allowance) Regulations 2017

Other Regulations:

- Freeport Regulations
- The Gambling Regulatory Authority (Mauritius National Lottery) (Lottery Games) Regulations
- The Advertisements Regulation (Amendment of Schedule) Regulations

MRA Internal Policies:

- Code of Conduct & Ethics – Board Members
- Code of Conduct & Ethics – General
- MRA Board Charter
- Taxpayer's Charter
- Audit Committee Charter
- Corporate Governance Committee Charter
- Integrity Policy Statement
- MRA Gender Statement
- MRA Quality Management System (QMS)
- Human Resources Management Manual

International Membership:

- ATAF
- CATA
- COMESA
- IMF
- IOC
- SADC
- WCO
- World Bank