

ANNUAL REPORT

July 2009 – December 2010

E-filing > E-payment > Taxpayer mailing service >
X-ray scanning > E-certificate of origin >
Fast-track cargo release > Paperless environment

Embracing technology for a greener future



Supporting the *Maurice Ile Durable* Initiative



Our Vision

To be a world class Revenue Authority respected for its professionalism, efficiency, fairness, integrity and its contribution to our economic and social development.

Our 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.

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.

TAXPAYER'S CHARTER



TAXPAYER'S CHARTER



TAXPAYER'S CHARTER

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.

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 mistake 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 of our officers ; 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.

Harmonising technology *with environment*





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Chairperson's Foreword



VASDEV HASSAMAL
Chairperson

The MRA, after having completed more than 4 years of operations, has proudly stepped into the 5th year striving to optimize revenues while at the same time making every possible effort to provide high quality services to taxpayers, traders and other prominent stakeholders.

MRA's success story, since its setting up is palpable and cannot be missed by any observer or stakeholder. Despite the initial teething problems, the MRA almost achieved the revenue targets set by the Ministry of Finance & Economic Development in its first year of operation (2006/07) and then exceeded projections by 10% and 5% respectively in the next two successive years. For the period July to December 2009, revenue collections outstripped projections by 8% and for calendar year 2010, in spite of the economic crisis, collections amounting to Rs 49.3 billion, have surpassed the budgeted targets by 4%.

As regards provision of services to taxpayers, the continuous reform and modernization programme initiated by the organization since 2006 has contributed to the positive transformation of the manner and style of administering taxation in the country. The good reports obtained from the Taxpayers' Satisfaction Survey in 2009 (a taxpayer satisfaction index of 71 out of 100), and the positive

Chairperson's Foreword


feedback from the local media and visiting foreign delegations confirm a perceptible improvement both in taxpayers' education and communication on the one hand and service delivery on the other.

The period covered in the present report witnessed the adverse effects of the global crisis on the economic activities of the country which have a bearing on revenue collections of the MRA. Rising import bills, falling export receipts and shrinking tourist arrivals have prompted almost a paradigm shift in the country's marketing policy. Government is now considering a move away from the Euro zone countries towards the upcoming markets in Asia in a bid to address the external shocks that keep hitting our economy.

The prospects for the coming years appear very challenging as we are shifting our focus from traditional markets to uncharted territories. Against this backdrop, the MRA's task of optimizing revenue collections assumes paramount importance. Accordingly, MRA has to follow the twin policy of broadening our taxpayer base by bringing all liable taxpayers within the tax net and deepening it by ensuring that there is no under reporting of tax by existing taxpayers.

The 18-month period covered by the Annual Report highlights, in addition to financial statements, MRA's achievements during the period July 2009 – December 2010. Wherever possible, while analysing achievements, this period has been broken up into the two financial years contained therein, i.e. July 2009 – December 2009 and January 2010 – December 2010. The areas covered in the analysis are of prime importance to the Authority ranging from revenue collections to taxpayers' services and trade facilitation and corporate governance and corporate image. I am sure readers will find the report extremely useful and enlightening.

I would like to conclude on an optimistic note that the good work started in 2006 shall continue under the able leadership of the Director-General and his Management Team, supported as they are by a very committed staff. On behalf of the MRA Board, I assure full support to the Management and wish the organization plenty of success in meeting the upcoming challenges while optimizing revenues and providing good quality services to the taxpayers and the trading community.



V. Hassamal

Chairperson

Director-General's Review



SUDHAMO LAL
Director-General

This Annual Report encapsulates MRA's achievements over a period of 18 months, from July 2009 through to December 2010, thus, exceptionally covering two fiscal years – a six-month fiscal year from July to December 2009 and the calendar year 2010.

This period witnessed a tremendous turbulence in the global economy with the aftermath of recession uprooting a number of fragile economies and the subsequent eruption of Euro crisis endangering the slow recovery from recessionary spiral. Faced with the adverse impact of these two calamities, the MRA responded in a timely manner by complementing the stimulus package announced by the Government so as to put the economy back on rails. Accordingly, the two fold strategy of the MRA was to reduce compliance costs and facilitate taxpayers through improved efficiency in its services and deter taxpayers from not complying voluntarily and paying their taxes due through increased effectiveness in its operations. For enhancing efficiency, the emphasis was laid on expeditious use of tax refunds and repayments besides encouraging taxpayers to do business with MRA electronically. At the same time, the improvement in export clearance time and dwell time for cargo together with shifting of the Customs Department to the Custom House facilitated traders and the business community alike. MRA's commitment to improve

Director-General's Review

effectiveness resulted in measures aimed at detecting tax evasion and fraud through third party matching of information and sharpening fiscal investigations skills. The cumulative impact of all these measures culminated in MRA achieving projected collection targets during both the financial years covered in this Report. During the period July 2009 – December 2009, MRA's collection of Rs 25,195m exceeded budgeted projections of Rs 23,368m by 8% whereas during January 2010 – December 2010, revenue collections of Rs 49,344 outstripped projected estimates of Rs 47,362 by 4%.

The satisfactory performance on the revenue collection front is the result of a number of initiatives taken at the MRA which figure in terms of the following achievements:

- Broadening VAT taxpayer base by 18% and income tax base by 11%;
- Receiving 44,913 individual income tax returns electronically in 2010 representing 41% of salaried taxpayers;
- Increasing the number of corporate e-filers from 3,493 in 2008-09 to 12,853 in 2010, i.e. an increase of 290%;
- Collecting around 60% of total tax electronically;
- Launching of the "E-Filing Lottery Draw" for individuals filing their tax returns electronically;
- Issuing income tax refunds within 7 days for electronic returns and within 30 days for other cases;
- Issuing tax residence certificates within one week;
- Issuing VAT repayments in fast track cases within 7 days;
- Completing fiscal investigations in 125 cases, spread across various trades and professions, with a potential tax yield of Rs 234 million;
- Launching prosecution in some cases based on fiscal investigations;
- Collecting arrears of tax amounting to Rs 1,726 million;
- Updating the MRA website 309 times for the period July – December 2009, and 541 times during the period January – December 2010;
- Limiting average cargo dwell time to a few hours;
- Introducing post clearance audit system in excise and removing resident officers from excise stations;
- Detecting 228 offences at the port and 391 offences at the airport through the X-ray scanners;
- Extending e-certificate of origin to countries from SADC and IOC regions;
- Limiting cost of collection to 1.71% of revenue collected;
- Providing 6,829 man-days of training and professional development to MRA staff;
- Organising "Commonwealth Management Development Program (CMDP)" on behalf of CATA;
- Organising "Regional Intelligence Liaison Office (RILO)" Conference and Integrity Workshop;
- Organizing training on jewellery, insurance and real estate sectors for auditors and other staff;
- Introducing flexitime Scheme for staff;
- Conducting 22 system & transactions audits in core and sensitive areas; and
- Taking steps to make the Organization ISO 9001:2008 certified.

The end result of the aforesaid initiatives and reforms undertaken in earlier years gets reflected in:

- Taxpayer Satisfaction Survey;
- Employee Satisfaction Survey; and
- Best Anti-Corruption Framework Award.

Director-General's Review

The Taxpayer Satisfaction Survey conducted in 2009 assigned MRA a Taxpayer Satisfaction Index of 71 out of 100. What was more gratifying was that more than 90% of taxpayers surveyed rated MRA's services as being good or very good.

The Employee Satisfaction Survey was conducted during November 2009 with a view to gauging the level of satisfaction of MRA staff. The very fact that more than 90% of staff members were aware of their roles and responsibilities and believed that their annual targets were reasonable, goes to show that the staff members are favourably disposed towards the work allocated to them.

In 2010, the MRA participated in the Best Anti-Corruption Framework Award organized by Mauritian Quality Institute (MQI) and Independent Commission Against Corruption (ICAC) and won the first prize in the following categories:

- Best Management Commitment;
- Best Integrity Management; and
- Best Overall Anti-Corruption Framework

MRA achievements are, thus discernible not only in the field of revenue collection but also in equally important spheres of taxpayer services, human resources and integrity management.

While achieving targets in diverse areas, MRA has not shown any complacency as evident from the concretization of its future strategy revealed in the Corporate Plan 2011/13 which was launched immediately after the start of the New Year 2011. The Corporate Plan lays down the organization's strategic framework of action during a stipulated time in the future by linking the strategic intent with the activities to be undertaken for fulfilling the same. The five strategic objectives highlighted in the Corporate Plan 2011/13 are as follows:

- Promoting voluntary compliance;

- Providing quality services;
- Developing people, processes and technology;
- Facilitating trade and ensuring border and society protection; and
- Strengthening good governance and improving corporate image.

With a view to achieving these strategic objectives, the Corporate Plan envisages implementation of a number of initiatives some of which are:

- Tracking new businesses for registration;
- Setting up of a Risk Management Unit covering Income Tax & VAT;
- Setting up a High Net Worth Unit in LTD & MSTD to monitor tax compliance;
- Strengthening partnership with tax practitioners;
- Working with the Ministry of Education towards introducing taxation in children's syllabus at schools;
- Considering use of communication websites like Facebook to encourage E-filing;
- Revamping MRA's website;
- Introducing Touch Pad Telephone in operational areas;
- Developing a full fledged Training Academy to serve as a training hub in the SADC region;
- Implementing succession planning to ensure continuity;
- Implementing Business Continuity, Disaster Recovery and other contingency plans;
- Setting up of a flying squad to carry out un-announced visits;
- Preparing business notes on sectors susceptible to tax evasion;
- Setting up of an Electronic Record Management System;
- Integrating environmental issues into the business decision making process;

Director-General's Review

- Introducing on line e-tracking system in Freeport;
- Fully implementing the Cargo Community System;
- Implementing the n-CEN (Customs Enforcement Network) to enable sharing of intelligence amongst all Enforcement agencies;
- Extending excise stamps to spirits, liquor & alcoholic beverages;
- Introducing Authorised Economic Operator programme;
- Publishing an Integrity Bulletin every semester;
- Auditing the effectiveness of Governance structures within the Organisation; and
- Conducting an Annual Integrity Perception survey.

With the after effects of global recession and the Euro crisis still looming large, economic prospects over the medium and long term, undeniably, are not easily discernible. Many nations shall find it a daunting task to even maintain status-quo in the level of their economic activities. The future is challenging indeed. However, I am confident that with the MRA's medium term strategy envisaged in the Corporate Plan 2011/13 getting the unflinching support of MOFED, the guidance of the Board members, the direction of the Management Team and the dedicated cooperation of the staff, the Authority will realise its goals and objectives in the coming years and fulfil its responsibilities towards the Government and the country.



Sudhamo Lal

Director-General



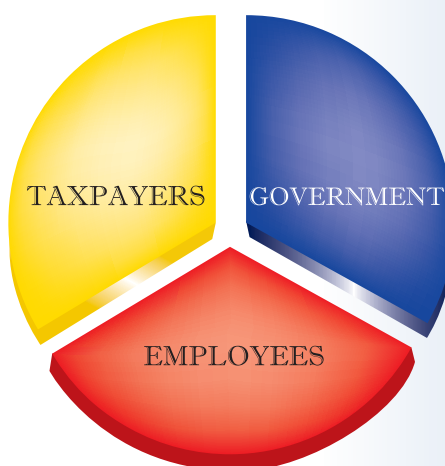
1. SERVING OUR STAKEHOLDERS



Serving our Stakeholders

SERVING TAXPAYERS

- 41% of salaried taxpayers e-filing their income tax returns
- 60% of total collections received electronically
- 97% of income tax refunds within 40 days
- Fast track VAT Repayment within 7 days
- Taxpayer Satisfaction Survey Results:
 - (i) Satisfaction Index of 71 out of 100
 - (ii) 90% taxpayers rate our services as Good/Very Good



ASSISTING GOVERNMENT

- Revenue collected:
 - (i) July – Dec 09: Rs 25.2 million (8% above projections)
 - (ii) Jan – Dec 10: Rs 49.3 million (4% above projections)
- 2011 World Bank's Doing Business Report
 - (i) 12th Ranking for "Ease of Paying Taxes"
 - (ii) 22nd Ranking for "Trading Across Borders"
 - (iii) 20th Ranking for "Ease of Doing Business"

EMPOWERING EMPLOYEES

- 261 training & development programmes
- 6,829 man-days of training
- 1,052 staff on MRA Medical Scheme
- Employee Satisfaction Survey:
 - (i) More than 50% staff satisfied
 - (ii) 90% believe their annual targets are reasonable



2. OUR ROLE



Our Role

The Mauritius Revenue Authority (MRA) is a body corporate, set up to manage an effective and efficient revenue-raising system. It administers and collects taxes due in Mauritius within an integrated organisational structure.

The MRA is an agent of State and, as such, the Ministry of Finance and Economic Development continues to have overall responsibility for the organisation and monitors its performance.

The MRA is responsible for collecting approximately 90% of all tax revenues and for enforcing tax laws in Mauritius.

It collects and manages:

- 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;
- Issuance/renewal of several types of licence (Liquor and Freeport);
- Passenger fees;
- Passenger solidarity fees;
- Special levy on banks;
- Environment Protection Fees;
- Corporate Social Responsibility (CSR); and
- Special levy on telecommunications companies

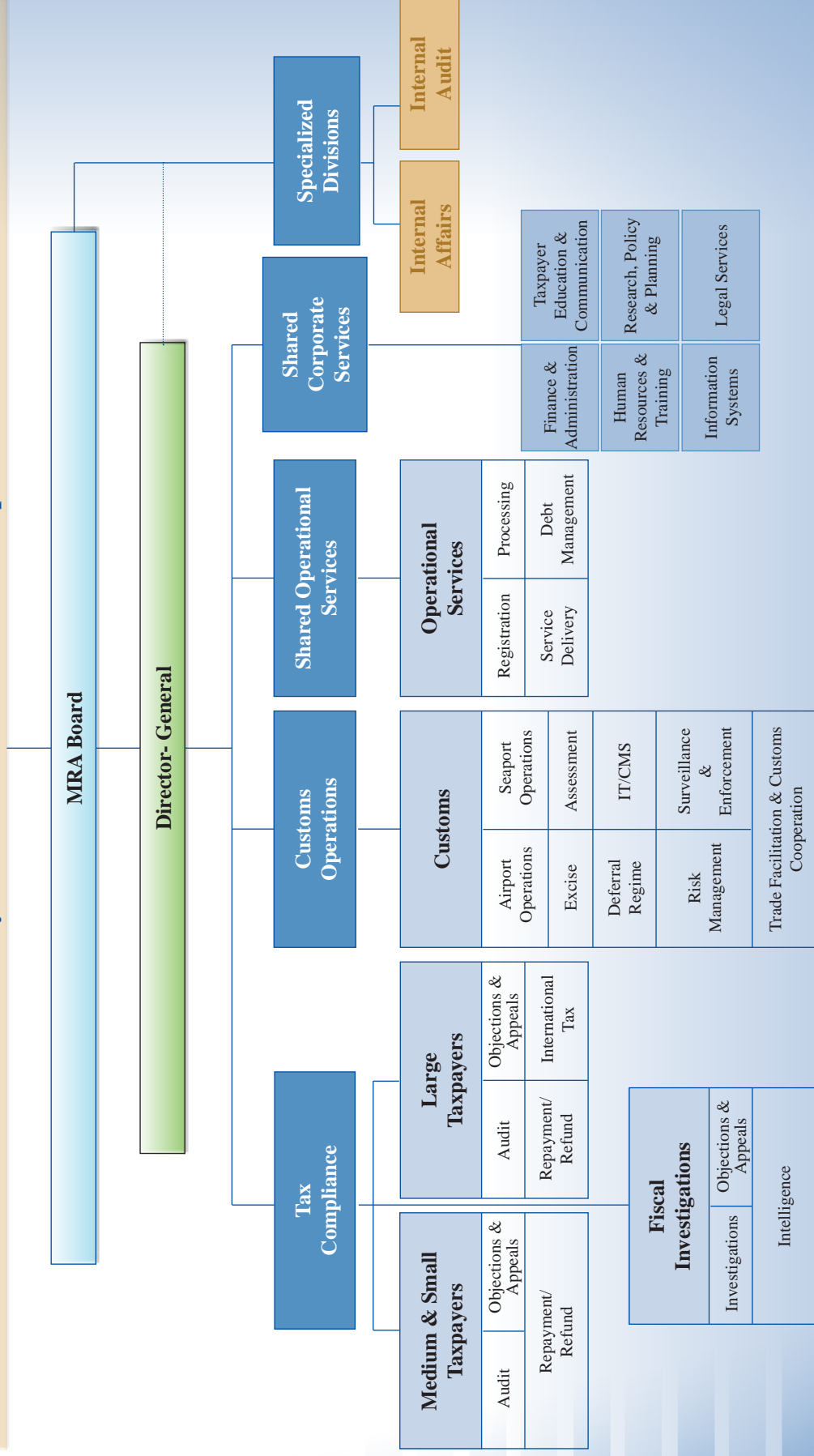


3. ORGANISATIONAL STRUCTURE



Organisational Structure

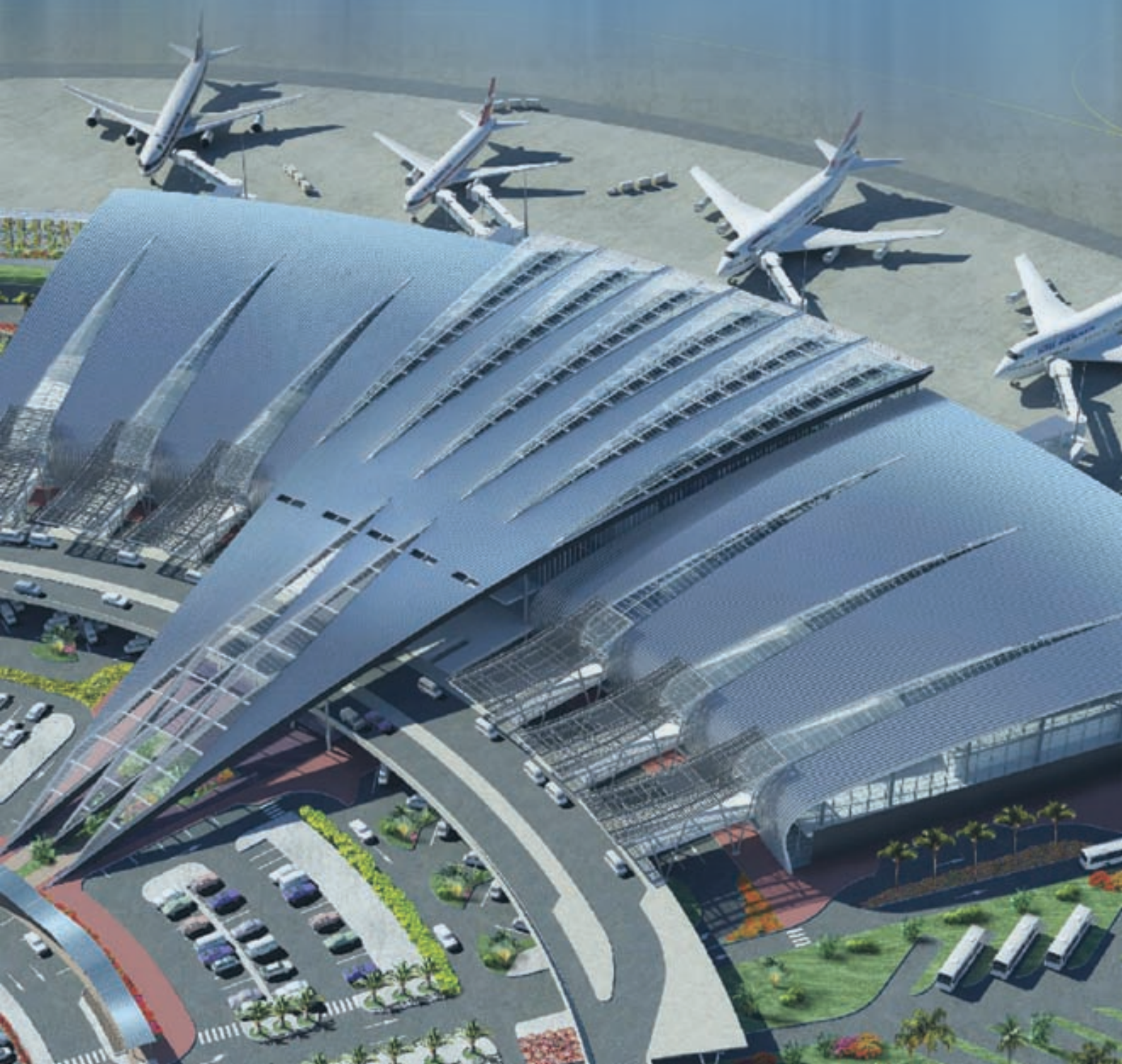
Ministry of Finance and Economic Development





Raising taxes

for a modern Mauritius





4. TAX REVENUE: AN OVERVIEW

Tax Revenue: An Overview

4.1. TOTAL COLLECTIONS

The Mauritius Revenue Authority collected a total amount of Rs 25,195 million during the period July to December 2009 and Rs 49,344 million from January to December 2010. Collection performance in the six months period exceeded the target by Rs 1,827 million (8%). Similarly, revenue collected in 2010 exceeded the budgeted estimates by Rs 1,982 million (4%). Table 1 illustrates July to December 2009 and January to December 2010 collections by tax type.

Table 1: Revenue collections July-Dec 2009 & Jan-Dec 2010.

	July-Dec 2009			Jan-Dec 2010		
	Budgeted Estimates	Actual Collections ¹	Increase/decrease over Budgeted Estimates	Budgeted Estimates	Actual Collections ¹	Increase/decrease over Budgeted Estimates
Corporate Tax	4,050	5,100	26%	8,760	8,476	-3%
Personal Income Tax	2,355	2,341	-1%	4,120	4,526	10%
Tax Deduction at Source	325	431	33%	815	967	19%
National Residential Property Tax	115	136	18%	60	86	43%
Value-Added Tax	9,350	9,895	6%	20,600	21,088	2%
Customs Duties	780	802	3%	1,600	1,525	-5%
Excise Duties	4,348	4,633	7%	8,618	9,331	8%
Taxes on Gambling	945	766	-19%	1,115	1,486	33%
Licences	6	2	-67%	18	12	-33%
Customs & Excise fees & Customs fines	19	22	16%	41	30	-27%
Environment Protection Fees	50	35	-30%	140	142	1%
Passenger Fee	225	243	8%	525	555	6%
Special Levy on banks	535	366	-32%	615	455	-26%
Special Levy on Telecommunication	265	373	41%	335	424	27%
Corporate Social Responsibility Levy	-	-	-	-	149	-
Passenger Solidarity Fee	-	21	-	-	46	-
Miscellaneous ²	-	29	-	-	46	-
Total	23,368	25,195	8%	47,362	49,344	4%

¹ MRA figures are on a collections basis and may vary from figures reported by the Accountant-General which are on a cash basis

² Includes collections from (a) Miscellaneous from Customs, (b) Licences from Customs & (c) MRA Fines

During the six-month period July to December 2009, the additional collections over the budgeted estimates were mainly attributable to Corporate Tax (+Rs 1,050 m) and VAT collections (+Rs 545 m). On the other hand, Tax on Gambling (-Rs 179 m), Special Levy on banks (-Rs 169 m), Environment Protection Fees (-Rs 15 m) and Personal Income Tax (-Rs 14 m) were below target.

As regards the calendar year 2010, collections under most heads of revenue were higher than targeted except for Corporate Tax (-Rs 284 m), Special Levy on banks (-Rs 160 m) & Customs duties (-Rs 75 m). Collections under Excise duties and VAT were exceptional, exceeding their targets by more than Rs 700 million and Rs 400 million respectively.

Tax Revenue: An Overview

4.2. DIRECT TAXES

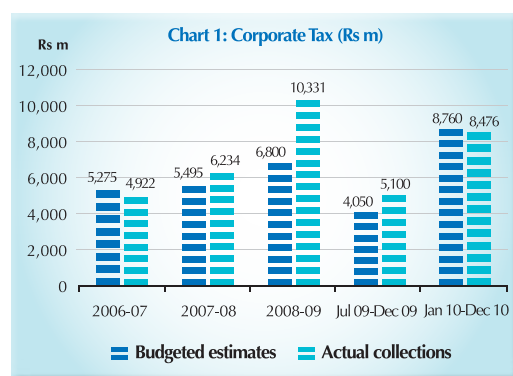
4.2.1. Corporate Tax

During the six-month period, July-December 2009, actual collections were Rs 1,050 million above target mainly on account of:

- Large taxpayers paying significantly higher taxes in December 2009 (for quarter April-June 2009) as compared to preceding APS quarters.
- Exceptional receipts from companies engaged in banking, manufacturing, trading and real estate activities.

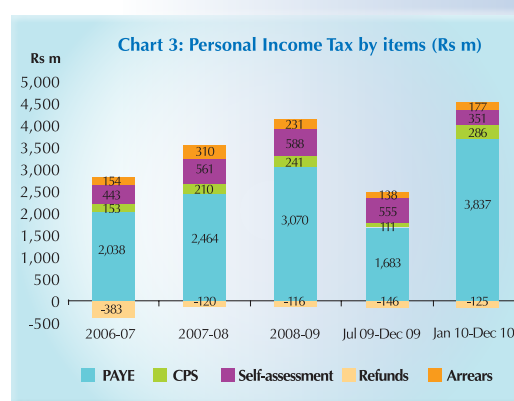
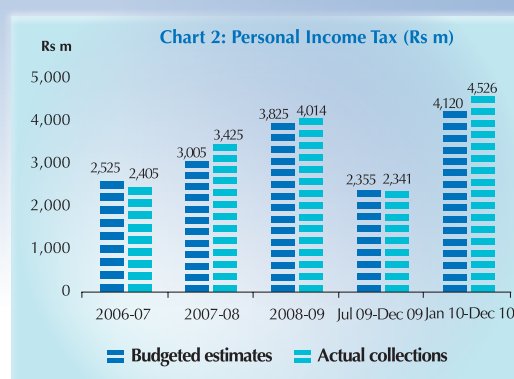
On the other hand in 2010, total collections fell short of the projections by Rs 284 million, mainly on account of a fall in tax receipts from large taxpayers engaged in banking activities.

A comparison of budgeted and actual Corporate Tax collections for the period 2006/07 to 2010 is given in Chart1.



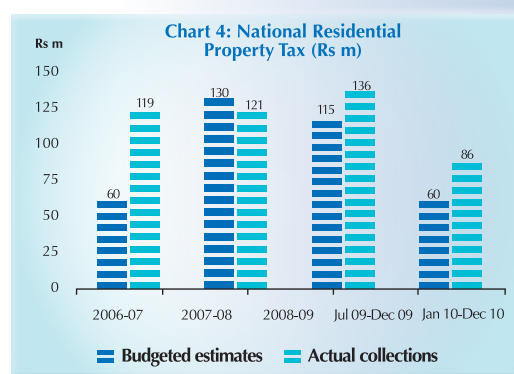
4.2.2. Personal Income Tax

As shown in Chart 2, Personal income tax (PIT) collections were almost on target during the period July-December 2009. However, in 2010, actual collections exceeded its target by Rs 406 million triggered mainly by PAYE receipts rising by 25% when compared to FY 2008/09. Collections under CPS were also robust rising by 19% over its FY 2008/09 collections as illustrated in Chart 3.



4.2.3. National Residential Property Tax

NRPT collections amounted to Rs 136 million and Rs 86 million in July-December 2009 and January-December 2010 respectively i.e. above the estimates in both periods. It is worth noting that NRPT pertaining to the six months July-December 2009 and payable in March 2010 was at a reduced rate of 50%.

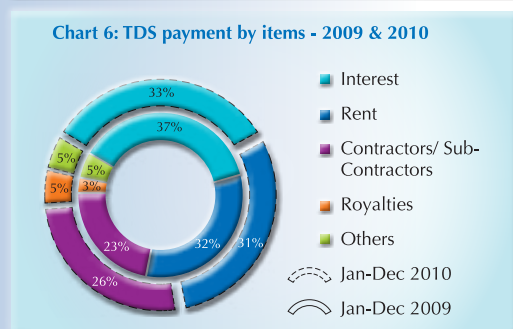
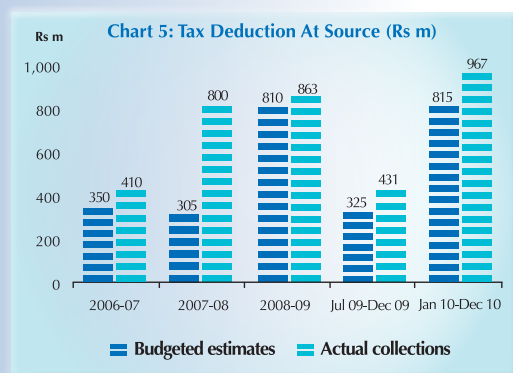


4.2.4. Tax Deduction at Source

Actual collections from tax deduction at source have exceeded their targets since its introduction in 2006/07 as seen in Chart 5.

Tax Revenue: An Overview

A comparative analysis of TDS collections in 2009 and 2010 reveals that receipts from interest have been falling due to a decline in interest rates whilst rental income has increased marginally. The rise in TDS collections is mainly attributable to growth in receipts from withholding tax on payments to contractors/subcontractors and royalties. Chart 6 shows the evolution of the share of each component of TDS payments in 2009 & 2010.



4.3. INDIRECT TAXES

4.3.1. Value-Added Tax

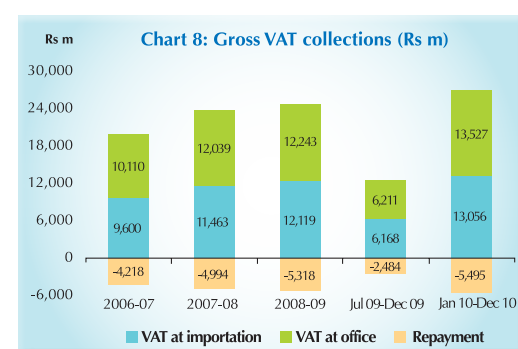
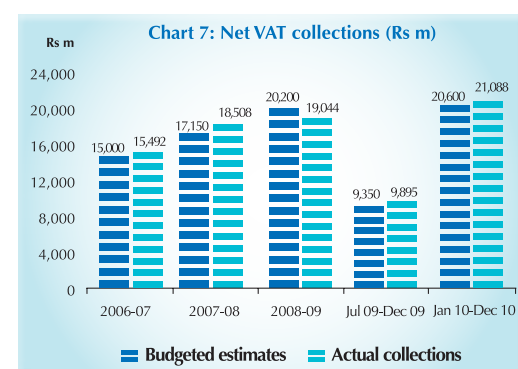
VAT collections were Rs 9,895 million for the six-month July-December 2009 and Rs 21,088 million for the year 2010. In both periods, the budgeted estimates were exceeded (by Rs 545m and Rs 488m respectively) as can be seen in Chart 7.

During July-December 2009, VAT collections were driven by VAT at office collections which grew by 8.6% over the preceding period in 2008 mainly on account of good performance of the trading, construction and financial intermediation sectors. On the other hand, VAT at importation fell by 9.2%

with pronounced reduction in receipts from the manufacturing and hotel sectors.

Compared to calendar year 2009, both VAT at office and VAT at importation grew by 6% and 14% respectively in 2010, contributing to an overall 10% increase in net VAT. VAT at office collections were triggered by exceptional receipts from consultancy and financial intermediation sectors. There was however a fall in receipts from hotels and real estate sectors.

Growth in VAT at importation receipts is mainly on account of the trading, textile and other manufacturing sectors picking up in 2010.

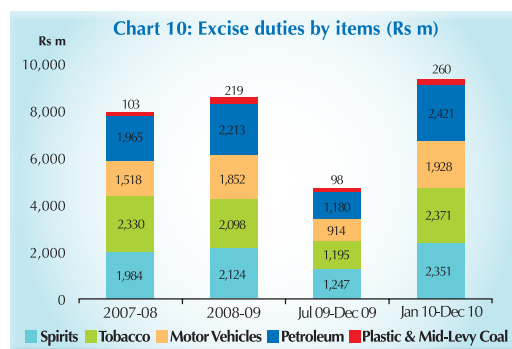
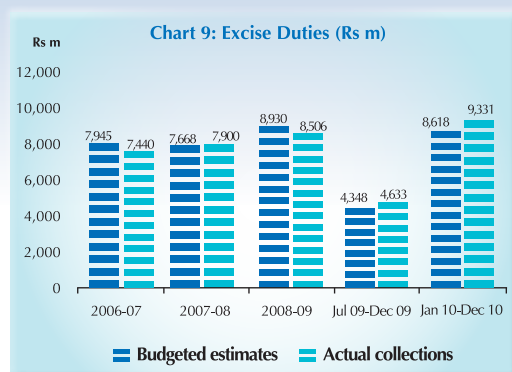


4.3.2. Excise duties

Aggregate excise duties collections exceeded their targets in July-December 2009 and calendar year 2010 by 7% and 8% respectively. In 2010, additional receipts from excise taxation of motor vehicles (+Rs 243m), petroleum products (+Rs 209m) and tobacco (+Rs 171m) mainly explain the increase over the estimates. In July-December 2009, it was

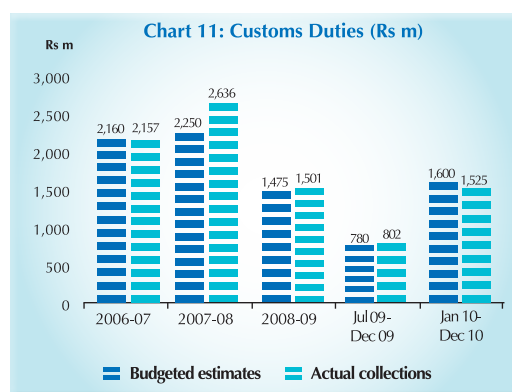
Tax Revenue: An Overview

receipts from spirits which accounted for over 50% of the increase over the projections.



4.3.3. Customs duties

After exceeding the projections by Rs 22 million in July-December 2009, Customs duties collections fell short of projections by Rs 75 million in 2010. Customs duties represented only 3% of total MRA collections in 2010 as compared to 6% in 2006/07.

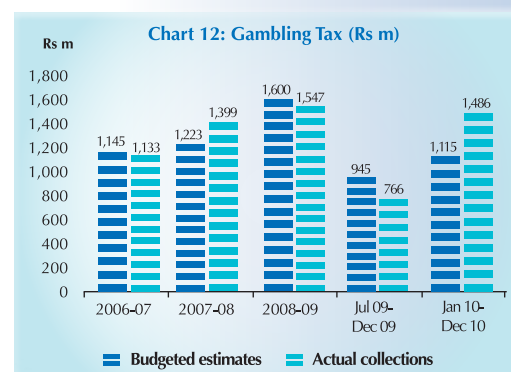


4.3.4. Gambling taxes

During July-December 2009, gambling receipts fell short of their projections by Rs 179 million mainly on account of a fall in

collections from gaming taxes on casinos and gaming houses.

In 2010, the projections for gambling taxes were estimated at only Rs 1,115 million compared to actual collections of Rs 1,547 million in FY 2008/09. Although actual receipts in 2010 were Rs 1,486 million i.e. Rs 371 million above the projections, they still fell short of FY 2008/09 collections by Rs 61 million. This may be due to the full year impact of the national lottery (loto) on other gambling activities in 2010.



4.3.5. Fees & Levies

The main fees and levies collected by MRA during the last 4 fiscal years are given in Table 2. Collections under Special Levy on banks during the periods July to December 2009 & January to December 2010 were significantly below target as turnover and profits of all liable banks did not increase as expected.

Two new levies have been introduced since July 2009.

First, a **solidarity levy on providers of fixed and mobile telephony** services at the rate of 1.5% of their turnover and 5% of their book profits. Collections under the levy were Rs 373 million and Rs 424 million during July – December 2009 and in 2010 respectively.

Second, a **Corporate Social Responsibility (CSR)** contribution equivalent to 2% of the profits of a company and payable to a CSR Fund to implement approved programs or

Tax Revenue: An Overview

finance an approved NGO. A company not spending the entire amount earmarked for CSR activities has to remit the difference to the MRA. In 2010, CSR remitted to the MRA by 4,158 companies amounted to Rs 149 million.

Table 2: Type of Fee/Levy and payments made (Rs m)

Fees/levies	Actual Collections (Rs m)			
	2007-08	2008-09	Jul09-Dec09	Jan10-Dec10
Passenger Fee	542	572	243	555
Passenger Solidarity Fee	25	75	21	46
Special Levy on banks	67	333	366	455
Special Levy on Telecommunication	-	-	373	424
Corporate Social Responsibility Levy	-	-	-	149
Environment Protection Fee	209	159	35	142

Better infrastructure
for improved services





5. EFFICIENCY & EFFECTIVENESS: OUR ACHIEVEMENTS

Efficiency & Effectiveness: our achievements

In 2006, Mauritius took a giant leap forward in reforming tax administration by setting up the Mauritius Revenue Authority. Ever since then, MRA's efforts have been geared towards maintaining an efficient and an effective revenue administration through a systematic review of its internal processes,

upgradation of its systems and processes and enhancement of individual performance. The efficiency and effectiveness outcomes are perceptible in various activities undertaken at the MRA, including those affecting our key stakeholders.

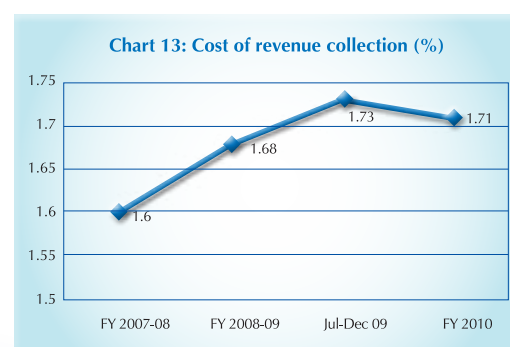
5.1. EFFICIENCY IN SERVING OUR STAKEHOLDERS

Table 3: Meeting our Efficiency Standards

Key Performance Indicators	Targets		Achievements	
	Jul-Dec 2009	Jan-Dec 2010	Jul-Dec 2009	Jan-Dec 2010
Registration of taxpayers	3 days	3 days	3 days	3 days
% of returns filed electronically	LTD: 100% MSTD: 100% Increase	LTD: 100% MSTD- Company> Rs 10m: 90% Company< Rs10m: 40%	LTD: 94.4% MSTD: 155.9% increase	LTD: 96.3% MSTD- Company> Rs10m:95% Company< Rs10m: 58%
Income Tax refunds	Emoluments- 40 days Others-3 months	Emoluments- 40 days Others- 3 months	94% effected in 40 days	97% effected in 40 days
Issue of Tax Residence Certificates	7 days	7 days	7 days	7 days
Average dwell time for cargo (Green Channel)	Sea: 3 hrs	Sea: 3 hrs	Sea: 2 hrs	Sea: 3 hrs
Exports Clearance time	Sea: 8 mins	Sea: 8 mins	Sea: 8 mins	Sea: 5 mins
Time to issue tariff ruling	2.5 days	2.5 days	2.5 days	2.5 days

5.1.1. Efficiency in tax collection

Cost as a percentage of total collection is one of the prominent parameters to gauge efficiency in tax collection. At MRA, the target is to contain cost of revenue collections below 2% of total collections. Chart 13 shows the trends in cost of revenue collection.



Efficiency & Effectiveness: our achievements



Cost of collections as a percentage of total revenues which stood at 1.73% during the period Jul-Dec 09 fell to 1.71% in 2010. Thus, in both the periods, the target of keeping cost of collections below 2% was achieved.

5.1.2. Effectiveness in Taxpayer Registration

Table 4: Taxpayer register

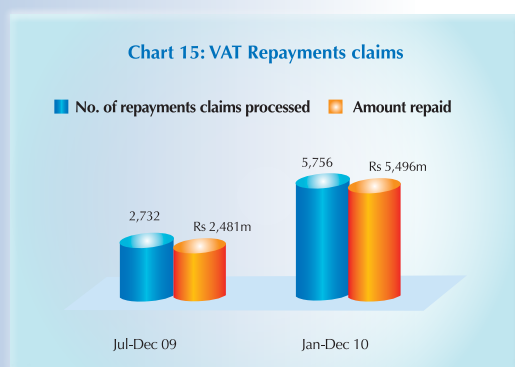
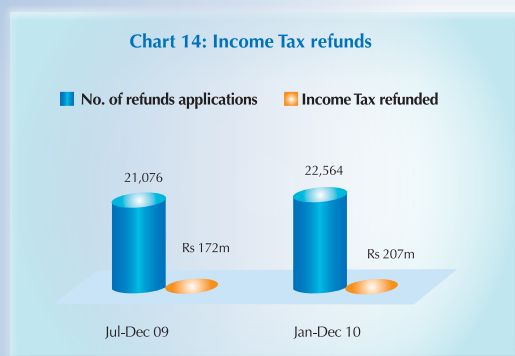
	Number on register as at 31 Dec 10	New registration	
		Jul-Dec 2009	Jan-Dec 2010
Income Tax			
Individuals	151,123	7,535	8,237
Company	56,061	2,612	5,442
Societe	4,747	170	201
Succession	1,979	37	47
Total	213,910	10,354	13,927
Value Added Tax			
Total VAT payers	16,323	893	2,074
No. of employers	24,723	1,367	2,398

- The number of income taxpayers on MRA's register has fallen from 225,648 in July 2009 to 213,910 in December 2010 as MRA pursued its strategy of deregistering individual taxpayers not having any chargeable income.
- As regards VAT, the number of registered taxpayers increased by nearly 13% during the same period to reach 16,323 in December 2010.
- During the period July 2009 to December 2010, more than 24,000 new income taxpayers and nearly 3,000 VAT taxpayers were registered. This achievement resulted mainly from the following actions undertaken by the MRA:
 - (a) Public awareness campaigns for inculcating a compliance culture.
 - (b) 83 visits for widening the tax base.
 - (c) Matching of third party information resulting in enforced registration of 1,420 new taxpayers.

Efficiency & Effectiveness: our achievements

5.1.3. Efficiency in Refunds and Repayments

Charts 14 and 15 depict details in respect of income tax refunds and VAT repayments.



As revealed in Charts 14 and 15, during the period July-December 2009, there were 21,076 applications received for refunds resulting in total refunds of Rs 172 million. 94% of these were cleared within 40 days. In the financial year 2010, 22,564 applications for refunds were received with a total outflow of Rs 207 million, out of which 97% were effected within 40 days. All refunds in eligible cases were issued much before the 3 months deadline.

As regards VAT repayments, exporters were paid within 7 days through the Fast Track system while 82% of other repayments were made within 25 days instead of the statutory limit of 45 days.

5.1.4. Effectiveness in Tax Audit

5.1.4.1. Matching of Third party data

MRA collects a variety of information from various agencies such as banks, government bodies, local authorities, etc. To enhance the effectiveness of tax audit, third party data is matched with income declared in taxpayer returns to detect tax evasion. Cases where there is any mismatch between third party information gathered and information provided in tax return are selected for tax audit.

In FY 2010, MRA collected 44,852 items of information from third parties for matching with information available in returns while during the period July-December 2009 26,273 items of information were collected. The bulk of the items of information collected emanated from buyers/sellers of goods and services: 34,581 items in FY 2010 and 16,914 during July-December 2009.

5.1.4.2. Assessment

In order to ensure that taxpayers comply with the provisions of revenue laws and fulfil their tax obligations, MRA officers conduct both field and desk audits. During these audits taxpayers' books, records and accounts are examined. In cases where under reporting or non-reporting of income is detected, assessments are raised inclusive of penalties and interest. Charts 16 and 17 show the number and amount of assessments raised during July-December 2009 and in calendar year 2010.

Efficiency & Effectiveness: our achievements



Chart 16: No. of assessment by tax types

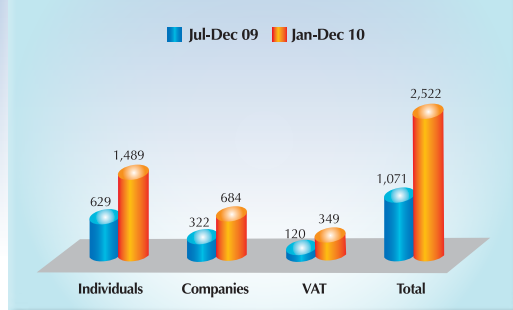
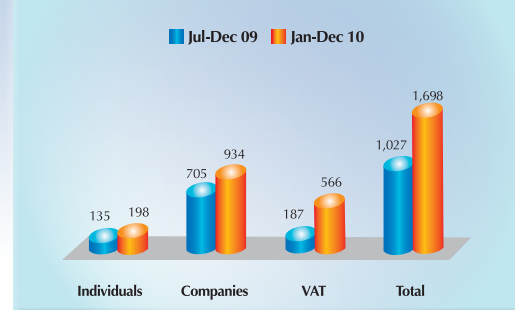


Chart 17: Amount assessed by tax types (Rs m)



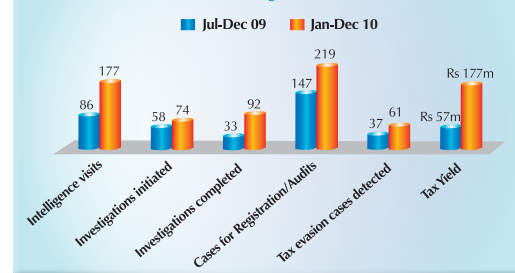
The raising of tax assessments is the main tool in ensuring that taxpayers pay their fair share of taxes and in promoting voluntary compliance. Since its inception in 2006, MRA has overhauled the tax audit system with additional manpower as well as new strategies to improve audit quality such as utilisation of third party information, risk-based parametric selection of cases and sector specific studies. As a result, we have been able to tackle, to a large extent, the perceived high level of tax evasion by self-employed by raising assessments to the tune of Rs1,297 million on these taxpayers since July 2006. A high rate of tax evasion was observed in certain selected activities such as trading, real estate as well as medical and legal professions. A recent evaluation of self-employed taxpayers revealed a much higher rate of compliance, with substantial increases in tax liability in their self-assessment returns in spite of the lower tax rate of 15%.

5.1.4.3. Investigation

To further strengthen the effectiveness of MRA's investigation and intelligence activities, officers of the Fiscal Investigation Department work in coordination with other departments of the organisation. In depth investigation is undertaken in all cases referred to by other departments where fiscal fraud is suspected. After enquiry and ascertainment of the amount of tax evaded, serious tax evasion cases are then referred

to the Police Fiscal Unit for prosecution. Intelligence/ surveillance visits and analysis of information obtained from third parties have resulted in the following achievements:

Chart 18: Investigation achievements



The Intelligence Unit of the Fiscal Investigation Department has played a vital role in gathering information from various sources to improve the quality of investigations and detecting tax evasion.

Out of 61 cases of tax evasion identified in 2010, a wide range of activities were covered, including:

Pharmaceutical Sector	: 24
Land developers and promoters	: 9
Traders	: 15
Restaurants/Fast Food sellers	: 3
Jewellery Sector	: 2
Miscellaneous	: 8

In addition to the above, the Department has also raised assessments on taxpayers engaged in aluminium openings, telephone accessories, and hardware as well as in provision of private tuition and medical care. The tax yield per investigation which was Rs1.72 million in July-Dec 2009 increased to Rs1.93 million in 2010.

Efficiency & Effectiveness: our achievements

5.1.4.4. International Taxation

With the globalization of the world economy, individuals and companies are expanding their international business horizon through cross border investment activities. We not only have Mauritian entrepreneurs and global business companies investing abroad but

also foreign residents offering their services in Mauritius. Consequently, MRA has to regularly deal with issues pertaining to double taxation and exchange of information with treaty partners. At MRA, there is a unit which specializes in handling of all international taxation issues.

International Taxation Unit: Achievements

Jul-Dec 09

- One Double Taxation Avoidance Agreement (DTAA) signed with Bangladesh.
- 6 Tax Information Exchange Agreements finalised.
- 25 exchange of information cases finalised.
- 6 claims issued on non residents for a total sum of Rs 389,826.

FY 2010

- Two DTAA's signed with Australia and Republic of Congo.
- Two DTAA's finalised with Kenya and Egypt.
- One Tax Information Exchange Agreement signed with Australia.
- 102 cases of exchange of information finalised.
- 17 claims on non residents were issued for a total amount of Rs 386,081.



Negotiating Team - DTAA between Mauritius & Kenya

5.2. OBJECTIONS AND APPEALS

Any taxpayer who is aggrieved with an assessment raised by the MRA can have recourse to objections/appeals against the same. The first stage of appeal, lodged with the MRA is commonly referred to as an 'Objection'. As per the law, objection needs to be determined within a period of 4 months from the date on which it was lodged with the

independent objection unit of the concerned compliance department. If a taxpayer is not satisfied with the determination of his objection by the MRA, he may make a written representation to the Assessment Review Committee (ARC). If he is still not satisfied with the determination by the ARC, then he may appeal to the Supreme Court. Table 5 shows detailed objections and appeals for the period July 2009-December 2010.

Efficiency & Effectiveness: our achievements



Table 5: Objections and Appeals as at 31 December 2010

Details	Jul 09- Dec 10					
	Objections		Assessment Review Committee		Supreme Court	
	No.	Amount (Rsm)	No.	Amount (Rsm)	No.	Amount (Rsm)
Objection/Appeal as at 01 July 2009	101	143.9	553	1,565.1	111	309.2
Cases lodged during the period	816	2,217.6	524	1,496.5	9	8.3
Less: Cases withdrawn	-	-	14	76.9	5	5.1
Cases struck out	-	-	79	133.8	-	-
Agreed/Allowed	-	-	17	1.6	-	-
Cases determined	807	1,973.0	234	375.8	11	40.5
Objection/Appeal as at 31.Dec.2010	110	247.3	733	2,568.8	104	274.2

During the period July 2009-December 2010, the independent objection units of the MRA have determined a total of 807 objections for an amount of Rs 1,973 million. All objections were determined within the statutory time limit of 4 months. The number of objections determined during the period represents 88% of objections outstanding as at 1st July 2009 and objections received during the period July 2009-December 2010.

As regards ARC cases, out of the 1,077 representations only 32% were finalised during the period July 2009-December 2010. As a result, some 733 cases for an amount of Rs 2.5 billion were still pending as at December 2010. This represents a substantial amount of potential tax arrears which, if determined expeditiously, could provide Government with substantial funds to implement its socio-economic objectives.

5.3. EFFICIENCY IN DEBT MANAGEMENT

One of the main functions of the MRA is to manage revenue debts. Effective debt management ensures that a substantial amount of tax assessments raised by MRA are collected expeditiously. MRA has recourse to a wide range of debt recovery actions including distress warrants, attachment orders and objections to departure. Charts 19 and 20 summarise the debt collections during July-December 2009 and January-December 2010 and the stock of collectible debt as at 31st December 2009 and 2010.

Efficiency & Effectiveness: our achievements

Chart 19: Arrears collection (Rs m)

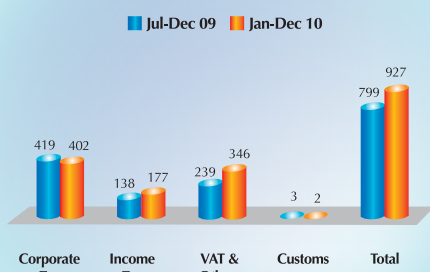
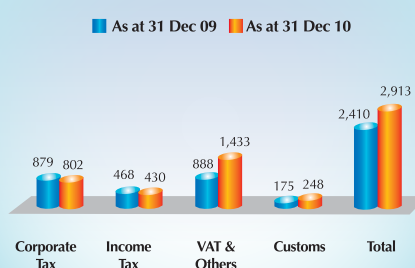
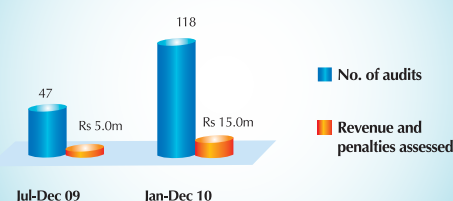


Chart 20: Stock of collectible debt (Rs m)



Debt collections will continue to be one of the major enforcement activities during the forthcoming year since the stock of collectible debt has grown by 21% during the last one year.

Chart 21: Post Control & Clearance Audits - Outcomes



5.4. EFFICIENCY IN CUSTOMS ADMINISTRATION

The speed with which goods and people flow from one country to another depends to a large extent on the efficiency and effectiveness of Customs Administration. MRA's Customs has not only taken steps to facilitate trade through simplification and harmonization of customs procedures but also taken measures to protect the society from illicit products.

5.4.1. Post Control and Clearance Audits (PCCA)

For achieving the twin objectives of trade facilitation and effective customs control, Customs Officers make use of Post Control and Clearance Audits. PCCA is audit undertaken subsequent to the release of cargo from Customs control. In 2010, following the removal of excise officers from Excise Stations, post clearance audit system was extended to control and monitor excise operations as well. With such control, time previously spent waiting for Customs clearance is reduced to the minimum and traders can get their goods cleared expeditiously once they arrive in Mauritius. Chart 21 highlights the achievements on this front.

5.4.2. Container Scanning

The increased use of X-ray scanning has enabled the Customs department to widen the coverage of non-intrusive examination while confining physical inspection to high risk cargo, thereby facilitating trade and optimizing controls. Table 6 shows the outcome of container scanning:

Table 6: Containers scanned

Details	Jul-Dec 2009		Jan-Dec 2010	
	Port	Airport	Port	Airport
No of containers X-rayed	22,361	6,372	47,856	13,965
No of suspect containers	184	804	324	1,590
No of offences detected	73	135	155	256
Duties and taxes collected (Rs)	1,124,538	512,566	693,453	910,053
Offences detected as a percentage of containers X-rayed	0.7%		0.7%	

Efficiency & Effectiveness: our achievements



5.4.3. Drugs offences and other seizures

During the period July-December 2009, Preventive and Drug Unit reviewed its mode of operations with more emphasis laid on surveillance and enforcement. This culminated in the enhancement of both the Port Surveillance Unit and the Passenger Information System of the Airport Surveillance Unit.

In the Year 2010, the MRA Customs also acquired three new drug detector dogs from the South Africa Revenue Service (SARS) thus bringing the total number of detector dogs to six. The objective was to increase the capacity to detect drugs and any suspect items at both the seaport and airport. Training was also provided to selected MRA staff by officials from SARS in the handling of the newly acquired dogs. Table 7 highlights narcotics seizures during the period July-December 2009 and January-December 2010.

Table 7: Narcotics Seizures

	Jul-Dec 2009		Jan-Dec 2010	
	Weight/Qty	Value (Rs)	Weight/Qty	Value (Rs)
Heroin	2,245 g	33,675,000	2,408.3 g	36,135,000
Hashish/Canabis	5.47 g + 46 seeds	12,826	196.85 g + 21seeds	320,892
Subutex	112 tabs	112,000		
Psychotropes	597 tabs	5,970	243 tabs	2,510
Ecstasy			1pill	1,000
Cocaine			20g	300,000
Total		33,805,796		36,759,402

During the year 2010, MRA Customs also made an important seizure of used scrap batteries and copper wires which were found in a consignment of scrap metal meant for exportation. Some 1,500 pieces of used lead

acid batteries and approximately 20 tons of Copper Scraps which were to be exported were not declared by an exporter. This was a breach of Section 158(3) (b) of the Customs Act 1988.



Seizure of used scrap batteries and copper wires



Efficiency & Effectiveness: our achievements

5.4.4. Destruction of fake Trade Marks

In 2010, MRA Customs Department assisted representatives of right holders of famous trademarks for destruction of goods which infringed Intellectual Property Rights (IPRs). Counterfeit products such as T-shirts, wallets and shoes bearing logo of Hugo Boss, Nike, Ralph Lauren, Cat, Puma, etc were destroyed at the Luxshed Customs Warehouse at Mer Rouge.

Technology-based *Communication Strategy*





6. PROVIDING HIGH STANDARDS IN CUSTOMER SERVICE

Providing high standards in Customer service

One of the core values of MRA is to *provide a prompt, efficient, effective and quality service to taxpayers, stakeholders and the public at large in an effort to exceed their expectations*. In order to translate this into action, considerable efforts were made during the period under review to meet, and if possible, exceed taxpayers' expectations.

6.1. EDUCATION

Our tax system is based on universal self-assessment so as to achieve the overall objective of promotion of voluntary compliance. One important way of instilling voluntary compliance culture is through education and outreach initiatives. Realising the critical importance of spreading awareness amongst taxpayers, the Taxpayer Education and Communication Department (TECD) played a pivotal role in sensitising the taxpayers through a number of well designed strategies and policies.

6.1.1. Effective use of the print media

The following Table 8 shows concrete measures taken during the period to educate taxpayers through the print media.

Table 8: Number of publications issued / updated

Publications	July-December 2009	January-December 2010
Number of information leaflets prepared / updated	3	10
Number of press briefings issued	38	91

The taxpayer information leaflets on pertinent topics like E-filing, VAT, CPS, APS, starting business and employees taking up employment for the first time, issued during the two sub periods under review clarified these vexed issues to taxpayers.

Moreover, considerable efforts were also made to ensure that these print materials could reach the taxpayers.

6.1.2. Empowering taxpayers through education and awareness

During the period under review, various education and awareness initiatives were undertaken. These are illustrated in Table 9.

Table 9: Taxpayer education strategy

Strategy	July-December 2009	January-December 2010
Number of awareness raising campaigns organised	25	35
Number of educational seminars conducted	18	16
Number of radio and TV interviews / interventions / awareness programmes	42	49

Institutions that benefited from some of the educational seminars include:-

- Mauritius Export Association (MEXA) on Corporate Social Responsibility (CSR);
- The Small And Medium Enterprise Development Authority (SMEDA) on VAT, Income Tax & Customs procedures;
- Small & Medium Enterprises (SMEs) on VAT & Income Tax;
- Traders making supplies to diplomatic missions and agents; and,
- Foreign delegations – During the period under review, PowerPoint presentations were made to a number of foreign delegations, including those from:-
 - (i) World Bank
 - (ii) Seychelles
 - (iii) Kenya

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Delegation from Cape Verde

- (iv) Botswana
- (v) Cape Verde
- (vi) Tanzanian Revenue Authority
- (vii) Cameroon

Taxpayers, coming from diverse socio-educational backgrounds, do not have access to various modes of communications. The challenge, therefore, is to approach and inform them about existing laws and operational procedures, with particular emphasis on recent changes to legislations and processes. The MRA, accordingly, relied heavily on radio and TV interventions to achieve this objective. During the 18 months under review, a total of 91 such interventions were made by MRA officers covering a number of issues, including the following:-

- EDF;
- E-filing and E-payment;
- Filing of Tax Returns in 2010;
- Customs seizures; and,
- Valuation procedures at Customs.

6.2. CUSTOMER CARE

Providing quality customer service is another vital ingredient of the voluntary compliance strategy. During the period under review, continuous efforts were made to raise our service standards further and achieve world-class service levels.

6.2.1. Improving service delivery

The promptness with which refunds, repayments and Tax Residence Certificates (TRCs) were issued, as given in Table 10, confirms MRA's commitment to reduce compliance costs to the bare minimum through high quality service delivery. As regards Customs, the dwell-time for cargo, export clearance time and time taken to issue Tariff rulings clearly underpin MRA's trade facilitation strategy.

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Table 10: Selected KPI's

Key Performance Indicators (KPIs)	Target set			Achievements		
Maximum time for issuing income tax refunds	Emoluments : 40 days Other : 3 months			Emoluments : 97% effected in 40 days		
Time taken to effect VAT repayments in fast-track cases	7 days			7 days		
Time taken to issue Tax Residence Certificates (TRCs)	7 days			7 days		
Time within which taxpayers' queries are answered on office visits (Average Serving Time)	10 minutes			4.38 minutes		
Frequency of Updating MRA website	As and when needed			541 times in the year 2010		
Exports clearance time	Sea : 8 mins Air : 51 mins			Sea : 5 mins Air : 37 mins		
Average Dwell-Time for Cargo	Channels	Sea	Air	Channels	Sea	Air
	Green	3 hrs	45 mins	Green	3 hrs	45 mins
	Yellow	6 hrs	77 mins	Yellow	5 hrs	53 mins
	Red	27 hrs	24 hrs	Red	25 hrs	31 hrs
Maximum time taken to issue Tariff rulings	2.5 days			2.5 days		

As evident from Table 10, most of the targets laid down were successfully met.

6.2.2. Assisting taxpayers to meet their tax obligations

The MRA has also implemented a series of measures with a view to easing the life of the taxpaying public. This includes:-

(a) Promptness with which taxpayers queries are answered

A key tenet for excellent service delivery is the swiftness with which taxpayers' queries are answered. At the MRA, taxpayers' queries are addressed with consistency, competence

and clarity so as to meet, or even surpass, taxpayers' expectations. We track our level of service in terms of resolution of taxpayers' queries via phone calls and office visits. During the period under review, the average time within which taxpayer's queries were answered was 3 minutes. Furthermore, the average time within which taxpayers' queries are answered on office visits was 4 minutes.

(b) Free Income Tax Assistance (FITA)

As in the past, the MRA organised Free Income Tax Assistance (FITA) in both Mauritius and Rodrigues. The growing number of taxpayers visiting the FITA centres testifies how important such assistance is to the public to ensure an error-free filing of income tax

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returns and the remission of the correct tax amount. For the period July-December 2009, one FITA session was held in the last week-end of September 2009. However, during the year 2010, two sessions were held during the months of March/April 2010 in order to assist a larger number of taxpayers. MRA organised 16 FITA centres around the island, and one in Rodrigues, along with Regional Cash Offices (RCO) in all these centres to facilitate tax collection.

(c) E-filing and payment

The filing of paper returns has always been a very tedious and time consuming task for

taxpayers. Moreover, such exercise also consumes considerable resources at the MRA. In line with its reform and modernisation strategy and also for meeting the *Maurice île Durable* (MID) vision and be reckoned as a paperless organisation, the MRA has continuously encouraged people to file their income tax returns electronically. Even in the FITA centres, most of the paper returns have given way to electronic submission of returns. For companies, the strategy has been to make it obligatory for a large segment of companies to file returns electronically and make e-payment of tax. The progress made in this area is shown by Table 11.

Table 11: Outcome of the E-filing strategy

Year	Number of E-Filers				% of Total Revenue
	Individuals	% increase	Companies	% increase	
2007/08	1,571	-	1,182	-	42%
2008/09	9,477	503%	3,493	196%	56%
July-December	26,780	183%	5,702	63%	56%
2010	44,913	68%	12,853	139%	60%

Major highlights of electronic filing and payment were:-

- The average annual growth rate of individuals and companies filing electronically has been 251% and 133%, respectively, during the past 3 years
- 41% of salaried taxpayers filed their returns electronically during 2010
- 60% of MRA collections in 2010 were received electronically.

- First prize - Rs 50,000
- Second prize - Rs 25,000
- Third prize - Rs 15,000
- 4th to 10th prize - Rs 10,000
- 11th to 20th prize - Rs 5,000



E-Filing Prize Awards Ceremony 2010

In order to encourage people to file their returns electronically, the MRA devised the "E-filing prize scheme". On the 23rd of April 2010, a draw was organised at the Head Office of the MRA under the supervision of the Gambling Regulatory Authority (GRA) where 20 winners were given prizes amounting in all to Rs 210,000. The different prize categories were as follows:-

6.2.3. Ease of doing business at Customs

The coming into operation of the Custom House in September/October 2010 at Mer Rouge was another major landmark of the MRA in providing taxpayers with a sound environment and the best logistics to meet

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their tax/duty obligations. This eagerly awaited project has now allowed resolution of all Customs-related matters under a single roof, thereby greatly assisting traders and the business community in getting their Customs-related work expeditiously done.

The recent World Bank's Doing Business 2011 Report places Mauritius at the 20th rank among 183 economies in so far as ease of doing business is concerned. This epitomises the successful implementation of the reform and modernisation programme initiated during these past years at Customs.

During the period July 2009 to December 2010, the following prominent initiatives were undertaken at Customs:-

(a) E-certificate of Origin

Customs Department successfully introduced the online application for EUR1 movement certificate in August 2006. In April 2010 a further stride was made with the extension of this facility to the SADC and IOC Certificates of origin. Both the e-IOC and e-SADC movement certificates are now running successfully.

Customs Department is further considering moving all these applications for Certificates of Origin (EUR 1, SADC and IOC) on a web-based platform. This platform will provide for attached documents to be sent together with the application, thereby making the whole process a paperless one.

(b) Mauritius Cargo Community System (MaCCS)

The MaCCS is an integrated information system which allows easier access to data related to cargo movements to logistic stakeholders. It is a step towards implementation of World Customs Organisation's SAFE Framework of Standards to secure the international supply chain. The phases to allow submission of electronic

manifest and submission and clearance of paperless transshipment declarations have already been implemented. The IT Section and several other sections from the Customs Department have been working in collaboration with the Mauritius Cargo Community Services (MaCCS) for the receipt of advance cargo information. This MaCCS project is to be implemented in several pre-determined stages in the forthcoming months.

(c) Excise operations

With a view to bringing down operational costs and further facilitating trade, a post clearance audit system to control and monitor excise operations was introduced at the Excise Department which has enabled the removal of resident officers from excise stations. For instance, as from 01st February 2010, resident officers were removed from the Excise premises – except at distilleries. Gradually, modern system of control, through the introduction of flow meters to control production of alcohol at distilleries, is being introduced, which will allow the removal of resident officers at distilleries as well. One such distillery has already implemented the flow-meter device with effect from 07th October 2010, and other four distilleries are awaiting finalisation of calibration of flow meters by the Legal Metrology Services. This is expected to be completed by June 2011.

(d) Database of all exporters

As recommended in all Preferential Agreements, Customs is consolidating a database of all exporters getting preferential treatment on exportation. For this purpose Customs is establishing:-

- (i) A General Register of Exporters
- (ii) A Register of Approved Exporters under each Preferential Agreement

Besides being an additional tool for management, this project will enhance the level of Trade Facilitation offered at

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exportation whilst administering the various Preferential Agreements that Mauritius has signed with its economic partners.

6.3. COMMUNICATION STRATEGY

The need to communicate is essential to the success of any undertaking. Communication is, therefore, an important factor in the achievement of MRA's objectives. We have entered an age where customers must be informed in a very timely and efficient manner. Technology provides a helping hand in this respect. This challenge has been well taken by the Taxpayer Education & Communication Department.

6.3.1. Strengthening outreach through electronic media

(a) MRA website

The MRA website is at the core of the communication strategy where pertinent taxation issues and information are posted for the benefit of not only the local taxpayers and stakeholders but also for our overseas economic partners as well. The MRA website is therefore the "window" to the trading and business community as well as the outside world, and is constantly updated to ensure timely dissemination of information. For instance, for the period July – December 2009, the website was updated 309 times; and during the period January – December 2010 it was updated on 541 occasions.

Moreover, upon publication of any amendment to existing legislations and proclamation of a new tax law or regulation, the MRA website is promptly updated. During July – December 2009, 4 tax laws updates were posted on the MRA website, whereas during January – December 2010, 12 updated laws were posted on the website.

(b) Intranets

The MRA intranet system is an essential tool in MRA's communication strategy. It provides formidable avenues to strengthen outreach for all staff members. The intranets are regularly updated to take into account changes brought to relevant Acts and Legislations. The following information is available on the intranets:-

- Departmental Orders (DOs) and Departmental Instructions (DIs);
- SOP Manuals for officers and stakeholders;
- Concessions / Exemptions;
- Customs procedures;
- Workshops, meetings and training materials;
- Report of overseas missions;
- Conventions;
- Downloaded forms; and,
- Software downloads.

Access to these files, which is only a mouse click away, provides formidable assistance in real time to officers in their daily tasks and this has greatly improved the level of service being offered to taxpayers.

(c) Taxpayer Mailing Service

Since its introduction on 1 April 2007, the Taxpayer Mailing Service has met with a resounding success. The objective of having such a service, free of charge, is to disseminate information to all interested companies, individuals and other parties wishing to receive publications, information updates, leaflets and taxpayer guides by e-mail. The number of subscribers to the MRA Taxpayer Mailing Service as at 31st December 2010 stood at 5,714.

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(d) E-newsletter

The E-Newsletter, which is a monthly publication, is another important medium of communication to not only the staff but also the stakeholders as it provides latest information and developments taking place at the MRA on issues of interest to any person having to deal with the MRA.

6.4. CUSTOMERS' FEEDBACK

During the year 2009/10, the MRA conducted a **Taxpayer Satisfaction Survey (TSS)** to gauge the level of customer satisfaction in respect of the different services being offered to the public.

The major objectives of the Taxpayers' Satisfaction Survey were to:

- Estimate the level of taxpayers' satisfaction by calculating a Taxpayers' Satisfaction Index
- Estimate the level of taxpayers' satisfaction with regard to different services being rendered by MRA
- Identify the shortcomings/weaknesses/loopholes in taxpayers' services and
- Recommend measures for overcoming weaknesses/shortcomings in the services being offered, thus endeavouring to improve the level of services to taxpayers

The main findings were as follows:-

- MRA's Taxpayer's Satisfaction Index is 71 out of 100
- 90% of Taxpayers rated MRA services as either Good or Very Good
- **Service delivery**, including payment facilities at Ehram Court; Customer Service Counter at Ehram Court; MRA website; E-filing facilities and MRA Hotline – Highly rated except the MRA Hotline

- **Taxpayer Education & Communication**

- More than 90% of Taxpayers rated the MRA publications and awareness campaigns as Good/Very Good

- **Staff Services Delivery**, including responsiveness to telephonic queries, written correspondences & personal visits by taxpayers; issuance of refunds & repayments; services provided during audit & objection and handling of complaints & grievances.

- Between 75% to 90% of Taxpayers rated the services as Good/Very Good

- Treatment of grievances at objection stage and Handling of Complaints were the two worst rated services with 31% and 30% of Bad/Very Bad scores respectively

- **Customs Service Delivery**, including assistance to passengers at the airport; manner of examining & clearing passengers' luggage at the airport; clearance time of passengers' luggage at the airport; cargo clearance time at the port & airport; e-payment facilities and system of valuing imported goods – The least satisfactory service was the system of valuing imported goods at Customs.

The viable and useful suggestions given by taxpayers on key areas like MRA Hotline & Customer Service Counter (CSC); e-filing services & MRA website; Audits, Assessments & Objections and Customs Service Delivery were implemented at the MRA.

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7. HUMAN RESOURCES & PROFESSIONAL DEVELOPMENT

Human Resources & professional development

At the MRA, we believe in the development and continued enhancement of our people, whom we consider as our most vital asset. MRA has always provided strategic support and the required logistics to ensure the blooming of human capabilities to their optimum potential. During the period under review, continuous efforts were devoted to aligning human capital planning with the MRA's operating model so that the desired productivity levels and quality standards are met, whilst ensuring that staff members are provided with adequate opportunities for self development and enhancement in their respective areas.

7.1. HUMAN RESOURCES PROFILE

The head count and the profile of the workforce are provided in the following sections.

7.1.1. Establishment

The MRA staff strength as at 31st December 2010 stood at 1,195. The critical requirements are 1,280 posts. Grade 1 (support Officer 1) to Grade 5 (Team Leader) are on permanent and pensionable posts, whereas Grade 6 (Assistant Director/Section Head) and above are on fixed term renewable contracts. The details of the MRA's establishment posts are given in Table 12.

Table 12: Human Resource structure as at December 2010

Grade	Job Title	Number of employees	
		MRA Critical requirements	In post as at December 2010
-	Director-General	1	1
7	Director	11	11
6	Assistant Director/Section Head	30	29
5	Team Leader	102	99
4	Technical Officer	254	248
3	Officer/Customs Officer 2	387	332
2	Customs Officer 1/Support Officer 2	358	348
1	Support Officer 1	136	127
Total		1,280	1,195

Following are the prominent features of MRA's establishment:-

- The Organisational Strength was revised in May 2010 from 1,261 to 1,280
- Staff in post in July 2009 was 1,214 and stood at 1,195 in December 2010
- The percentage of vacant posts to total posts as at December 2010 stood at 6.71%
- The rate of staff turnover averaged 0.74%
- 42 MRA officers retired/resigned/ passed away
- Exit interviews were conducted for all staff who resigned from the MRA
- Rotation/transfer exercise was effected for staff of the Customs Department in September 2010.

7.1.2. Age & gender profile

The age and gender profile of the staff strength is given in Table 13.

Table 13: Workforce profile by age & gender as at December 2010

Age Group	Male	Female	Total
Below 25	14	6	20
25 to below 35	210	105	315
35 to below 45	227	145	372
45 to below 55	268	49	317
55 and over	149	22	171
Total	868	327	1,195

From the above Table, we may see that the female to male ratio is 1:2.65. Furthermore, the maximum number of employees are between the ages 35 to below 45 years, whilst 2% of the employees are younger than 25 years.

7.2. RECRUITMENT

As part of the strategy of talent management, the MRA is geared towards identifying and recruiting skilled staff. Upon appointment, the selected employees undergo induction programme to efficiently equip them in their new role and inculcate within them the MRA's business culture.

The achievements made during these past 18 months are as follows:-

- 15 persons (external) were offered employment at the MRA during the period 01 July 2009 to 31 December 2010
- 46 MRA officers were appointed to higher positions during the same period
- The time taken to fill vacancies in the MRA following advertisement is on an average 2 to 3 months.

7.3. STAFF DEVELOPMENT AND KNOWLEDGE MANAGEMENT

As in the prior years, the MRA has continuously offered varied number of training courses to enhance the professional standards of the staff, reinforce their skills and broaden their horizon.

For instance, during the period 01 July 2009 to 31 December 2010, the MRA has provided a total of 261 training & development programmes, details of which are given in Table 14.

Table 14: Training and development programmes

Training types	Number
Local Training	117
In-House	61
External	56
Overseas	144
Workshops	89
Meetings / missions	55
Total	261

- Around Rs 13,663,042 (including approximately Rs 3 million for meetings / missions) was spent and over 6,829 man days invested in training and professional development
- The major Workshops/Conferences organised with the assistance of International Resource Persons were:-
 - An International Workshop on the **"Commonwealth Management Developing Programme"** (CMDP) on behalf of the Commonwealth Association of Tax Administrators (CATA) from 19th October to 13th November 2009 for 22 delegates from different Commonwealth countries (including 15 staff members from the MRA)
 - The **"Regional Intelligence Liaison Office"** (RILO) conference and workshop from 19th to 23rd October 2009 in which 16 Officers from MRA participated
 - Training on **"Information and Intelligence Analysis"** from 26th October to 09th November 2009
 - "Enhancing Organisational Development and Integrity at the MRA"** from 26th November to 27th November 2009
 - "International Financial Reporting Standards Updates 2009"** on 11th and 14th November 2009
 - "Intellectual Property Rights National Seminar"** from 29th March to 02nd April 2010
 - "Training on the National Customs Enforcement Network (nCEN)"** from 16th to 20th August 2010
 - "I2 Analyst Notebook Training"** from 30th August to 03rd September 2010

Human Resources & professional development

- (ix) **"K9 Training"** from 30th August to 21st December 2010
- (x) **"Integrity Workshop"** from 06th to 09th September 2010
- (xi) **"Training/consultancy on Risk Management and Intelligence Analysis"** from 30th November to 17th December 2010
- (iii) Performance Reports
- (iv) Qualifications and Training Details
- (v) Leave Reports

- All new recruits were provided with a briefing / induction session
- Training in 3 specific sectors were organised:-
 - (i) **Jewellery sector** – conducted by officers from the Assay Office
 - (ii) **Insurance Sector** – conducted by officers from the FSC
 - (iii) **IRS / Real Estate Sector** – conducted by officers from the BOI
- Training evaluation was conducted for all training programmes organised.

7.4.2. Flexitime

The MRA introduced the flexitime scheme for the benefit of its staff in October 2010.

7.5. MEDICAL & GROUP PERSONAL ACCIDENT INSURANCE SCHEMES

The Medical Scheme, which was introduced in November 2008, has been renewed in November 2009 and 2010. The total membership, as at January 2011, stood at 1,708 comprising 1,052 MRA staff and the rest being their spouses (334) and children (322).

The Group Personal Accident Insurance Scheme has also been renewed to provide insurance coverage in case of accidents, during occupational and non-occupational hours, and both locally and worldwide.

7.6. PERFORMANCE APPRAISAL

The Performance Appraisal has become an integral process within the MRA. For instance, the Performance Appraisal exercise is conducted twice during the year –the Interim Performance Review in July and the final Performance Appraisal in January.

In this context, for the period July to December 2009, the Performance Appraisal exercise was conducted in January 2010 and the Interim Performance Review for 2010 was held in July 2010. Following the exercise, increment based on performance was paid to eligible staff in April 2010. In addition, 36 staff were identified to have contributed significantly to the achievements of their departments and were paid a performance bonus in July 2010. Furthermore, Customs rewards were paid to 693 employees.

7.4. MODERNISING HR PROCESSES

During the last 18 months, considerable improvements were introduced in the HR processes. These are highlighted in the following sections:-

7.4.1. Attendance monitoring & leave administration

- An Electronic Attendance System (EAS) has been successfully implemented at Ehram Court since May 2009
- Attendance of staff at Ehram Court is being monitored through the generation of monthly attendance and lateness reports
- HR Self Service has been provided to all Divisions / Departments for on-line application of leave
- The following reports were made available online to Directors:
 - (i) Basic Staff Details
 - (ii) Individual Employee Profiles

7.7. INDUSTRIAL RELATIONS

Regular meetings (once a month) are held with the Mauritius Revenue Authority Staff Association (MRASA). For the period 01st July 2009 to 31st December 2010, a total of 16 meetings were held with the MRASA. During the period under review, the draft Procedure Agreement, between the MRA and the MRASA, was also prepared.

7.8. WELFARE ACTIVITIES

It is believed that healthy staff builds a quality organisation. Bearing that in mind, the MRA has adopted a holistic approach towards a work-life balance for the benefit of all staff members.



MRA Annual Get-Together Lunch

The prominent features during the period under review were:-

- The MRA Annual Get-Together was held on 22 December 2010
- Membership fees for all MRA staff, who are ACCA members, are paid in January every year
- Discussions were held with SBM regarding the provision of car loan

facilities to MRA staff

- MRA staff participated in various sports activities organised by the Fédération Mauricienne des Sports Corporatifs (FMSC) as shown in the Table 15 below:-

Our staff members excelled in the Badminton and Athletics events where they won a number of prizes.

Table 15: Sports events

Events	Date held	No. of Participants
Beach Volley	29 August 2010	2
Badminton	15 & 16 October 2010	15
Football	23 & 24 October 2010 06 & 07 November 2010	30
Athletics	21 November 2010	24
Volleyball	04 & 05 December 2010	10

Human Resources & professional development



MRA Football Teams participating in the FMSC tournament– Team A (Left) & Team B (Right)

7.9. EMPLOYEE SATISFACTION SURVEY (ESS)

During the year 2009/10, the MRA conducted an **Employee Satisfaction Survey** (ESS). The major objectives of that Survey were to:

- Identify areas of employee satisfaction and dissatisfaction
- Measure employee perceptions regarding work environment, compensation, other benefits and challenges offered by their jobs
- Provide management with areas needing improvement; and
- Improve labour productivity

The main findings were:-

- **52%** of staff are satisfied working at MRA
- **90%** of respondents understand the mission and vision of MRA
- **94%** understand their roles and responsibilities
- **90%** believe that their annual targets are reasonable
- **57%** are happy with the tools provided to do their job
- **80%** are satisfied with the MRA medical scheme

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8. ENHANCING CORPORATE GOVERNANCE & CORPORATE IMAGE

Enhancing Corporate Governance & Corporate Image

8.1. ENHANCING INTERNAL SYSTEMS AND PROCESSES

One of the strategic objectives of the MRA is to 'Strengthen Good Governance and improve Corporate Image'. The two main Divisions sharing a key responsibility for the attainment of such objectives are, namely, the Internal Audit Division and the Internal Affairs Division. These Divisions assist both the MRA Board and the Management of the MRA in developing sound procedures and principles that go a long way towards improving transparency and accountability in revenue administration. The Internal Affairs and Internal Audit Divisions report directly to the Board.

8.1.1. Internal Audit

The Internal Audit Division plays a key role in the accountability chain of the MRA. Amongst other things, the Division

- independently assures the Board and Management by assessing risks, controls and governance;
- conducts assignments based on an annual Audit Plan which is approved by the Audit Committee;
- submits quarterly audit reports to the MRA Board for review and discussions; and
- ensures proper follow up on the implementation of audit recommendations.

The main achievements of the Division over the 18 months period ending 31 December 2010 are summarised in Table 16.

Furthermore, as part of its advisory role, the Division started conducting training on the Internal Controls. The aim was to impart knowledge on the role, responsibilities and accountability of supervisory staff on internal control within their respective departments were held.

During the period under review, the Internal Audit Division has also initiated work on two major projects namely, ISO 9001:2008 and Risk Management. The latter initiative is covered under section 8.2.8.

The ISO 9001:2008 project aims at providing quality service to MRA customers, through a certification testifying that the organisation meets customer and applicable statutory and regulatory requirements. The adoption of a Quality Management System will promote a quality culture at the MRA. However, any success in this endeavour will require the involvement of all staff; more customer-focused training and continuous improvement. Being the route to Business Excellence, ISO 9001:2008, will serve as a catalyst in making the MRA a world class Revenue Authority.

Table 16: Main achievements of the Internal Audit Division

Indicators	Achievements July-Dec 2009	Achievements Jan-Dec 2010
Number of system audits	<ul style="list-style-type: none"> • 3 audits completed • 4 audits in progress 	<ul style="list-style-type: none"> • 5 audits completed • 2 audits in progress • 1 audit nearing completion
Number of transaction audits in main areas of Revenue systems	<ul style="list-style-type: none"> • 7 audits completed • 5 audits in progress 	<ul style="list-style-type: none"> • 7 audits completed • 4 audits in progress • 1 audit nearing completion
Number of Follow up exercises	<ul style="list-style-type: none"> • 2 follow ups completed • 6 follow ups in progress 	<ul style="list-style-type: none"> • 8 follow ups completed

Enhancing Corporate Governance & Corporate Image



8.1.2. Internal Affairs

The objectives of the Internal Affairs Division are to promote an honest and efficient administration through the exposure of misconduct of any kind and to assist in the development of a culture of integrity in MRA through training, awareness programmes and other integrity initiatives. The statutory duties of the Internal Affairs Division as per the MRA Act are:

- (a) dealing with allegations of malpractice or other complaints against an employee;
- (b) processing and verifying the declaration of assets made by an officer or employee or prospective officer or employee; and
- (c) attending to such other cognate duties as the Board may determine.

Over and above its statutory duties, the division is called upon to assume certain ancillary duties which are as follows:

- (a) Carrying out integrity checks on new recruits and staff selected for promotion;
- (b) Conducting training on personal & organisational integrity, ethics, values, investigation & interview techniques;
- (c) Organising surveys & workshops to gauge integrity perception of the MRA vis-à-vis its stakeholders;
- (d) Organising other sensitisation programmes with a view to fostering, upholding and inculcating utmost integrity among MRA staff; and
- (e) Preparing & implementing a risk-based verification plan to focus on high-risk postings.

The main achievements of the Division over the 18 months period ending 31 December 2010 are summarised in Table 17.

Table 17: Main achievements of the Internal Affairs Division

Indicators	Achievements July-Dec 2009	Achievements Jan-Dec 2010
No. of cases where declarations of assets were processed & verified	150	332
No. of cases of complaints /allegations where enquiries initiated	31	33
No. of cases where disciplinary action was recommended	8	6
No. of training sessions held to promote integrity culture	0	12
No. of integrity checks conducted on MRA officers	27	11
No. of projects initiated to promote integrity culture	1	2



Self-Assessment integrity workshop

Enhancing Corporate Governance & Corporate Image



Best Anti-Corruption Framework Award 2010

In 2010, MRA participated in the Best Anti-Corruption Framework Award organised by the Mauritian Quality Institute (MQI) and the Independent Commission Against Corruption (ICAC) and won the first prize in the following categories:

- Best Management Commitment;
- Best Integrity Management; and
- Best Overall Anti-Corruption Framework.

Our participation in this Award was not only a testimony of our commitment towards good Corporate Governance but also provided us with an opportunity to re-assess our anti-corruption management system. Amongst other things, it enabled us to review our position on corruption, identify further actions to minimise risk and build/sustain corruption resistance at the MRA.

8.2. CORPORATE GOVERNANCE REPORT

MRA's belief in Corporate Governance is to observe the highest level of ethics in all its transactions so as to ensure the efficient conduct of the affairs of the organisation. Such practices remain a high priority for the organisation and are considered to be a pre-requisite for good performance within the organisation.

The corporate governance structures put in place by the MRA are in accordance with the Code of Corporate Governance for Mauritius. This section of the report highlights the MRA Board, its roles and functions, the Board committees and its sub committees, Risk Management & Internal Audit principles, Auditing and Accounting Principles and the Integrated Sustainability Reporting.

8.2.1. The Board

The Board is committed to attaining and maintaining the highest standards of corporate governance within the MRA. The Board administers and manages the MRA and has the key responsibility for its performance and affairs.

8.2.2. Composition of the Board

The Board is constituted of 6 non-executive directors, including the Chairman and one executive Director. During the 18 months period ended 31 December 2010, the Board was constituted as follows:

Mr. V. Hassamal – Chairperson
 Mr. J. P. Coopamah
 Mr. D. K. Dabee
 Mr. J. M.L. Rivalland
 Mrs. A.C. Timol G.O.S.K.
 Mr. P. Yip Wang Wing
 Mr. M. S. Lal – Director-General

Enhancing Corporate Governance & Corporate Image

The profile of the Chairman and members of the Board are given in **Section 8.5** of this Report.

8.2.3. Functions of the Board

The roles and functions of the Board include:

- giving strategic direction and providing leadership;
- overseeing the implementation of strategies, policies and plans;
- giving guidance and maintaining effective control over the Authority;
- selecting and recruiting competent staff to form part of the Management Team;
- laying down the terms and conditions of service of officers of the Management Team;
- approving the annual budget of the Authority for submission to the Ministry of Finance;
- putting in place an effective internal control systems; and
- ensuring that risk management strategies are developed and implemented effectively.

8.2.4. Remuneration

The remuneration of the Chairman and members of the board are as per Table 18.

Table 18: Remuneration of the Board Members

	July-Dec 2009	Jan-Dec 2010
Chairperson	Rs 40,000 per month	Rs 40,000 per month
Members	Rs 20,000 per month	Rs 20,000 per month

Directors are full-time employees of the Authority and are paid in accordance with MRA remuneration policy and package.

8.2.5. Attendance at Board meetings

Board meetings are organised on a monthly basis by giving appropriate notice. The secretary is responsible for circulating Board

papers and the agenda before each Board meeting.

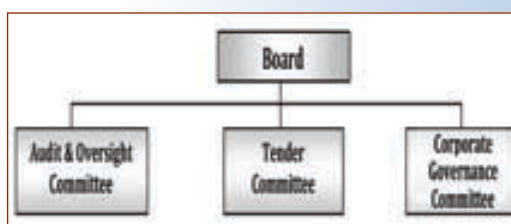
For the 18 months under review, the attendance in Board meetings is summarised in Table 19.

Table 19: Board Meeting Attendance

Members	Board Meeting July-Dec 2009	Board Meeting Jan-Dec 2010
Mr. V. Hassamal - Chairperson	6/6	12/12
Mr. J. P. Coopamah	5/6	11/12
Mr. D. K. Dabee	6/6	7/12
Mr. J. M.L. Rivalland	6/6	11/12
Mrs. A.C. Timol G.O.S.K.	5/6	11/12
Mr. P. Yip Wang Wing	6/6	11/12
Mr. M. S. Lal	6/6	11/12

8.2.6. Board committees

Three subsidiary committees have been set up for assisting the Board in discharging its duties and responsibilities. These are, namely, the Corporate Governance Committee, the Audit & Oversight Committee and the Tender Committee.



Audit and Oversight Committee

The Audit and Oversight Committee is chaired by Mr. P. Yip Wang Wing, the other members are Mr. J.P.Coopamah and Mr. D.K. Dabee and the Acting Secretary is Ms C. Fijac.

The functions of the Audit and Oversight Committee are:

- Evaluating the scope of the Annual Audit Plan and the Annual Internal Audit Report;
- Reviewing the quarterly reports

Enhancing Corporate Governance & Corporate Image

submitted by the Internal Audit Division and also reviewing any significant matters raised by the External Auditors; and

- Reviewing, evaluating & approving accounting and internal control procedures implemented at the MRA.

The attendance in Audit and Oversight Committee meetings is summarised in Table 20.

Table 20: Audit and Oversight Committee Meeting Attendance

Members	AOC Meeting July-Dec 2009	AOC Meeting Jan-Dec 2010
Mr. P. Yip Wang Wing	3/3	3/3
Mr. D. K. Dabee	3/3	3/3
Mr. J. P. Coopamah	3/3	2/3

Corporate Governance Committee

The Corporate Governance Committee is chaired by Mr. V. Hassamal, the other members are Mr. J.M.L. Rivalland and Mrs. A.C.Timol G.O.S.K. and the Acting Secretary is Ms C. Fijac.

The functions of the Corporate Governance Committee are:

- Ensuring that procedures are established to comply with regulatory requirements;
- Enhancing the effectiveness of corporate governance within the MRA; and
- Being responsible for the remuneration and nomination of directors and senior management.

The attendance in Corporate Governance Committee meetings is summarised in Table 21.

Table 21: Corporate Governance Committee Meeting Attendance

Members	CGC Meeting July-Dec 2009	CGC Meeting Jan-Dec 2010
Mr. V. Hassamal	-	2/2
Mr. J.M.L. Rivalland	-	2/2
Mrs. A.C. Timol G.O.S.K.	-	2/2

Tender Committee

The Tender Committee is made up of a Central Tender Committee (CTC) and a Departmental Tender Committee (DTC), depending on the procurement value. Any procurement above Rs 1 million and up to Rs 5 million is approved by the DTC, and for procurement in excess of Rs 5 million the approval of the CTC is sought.

The CTC is chaired by Mr. P. Yip Wang Wing, and comprises the Director-General and the Director, Finance and Administration while the DTC is chaired by the Director-General with the Director, Finance and Administration and the Team Leader responsible for Procurement as other members of the committee.

The attendance in the Tender Committee (CTC & DTC) meetings are summarised in Tables 22 & 23.

Table 22: Central Tender Committee Meeting Attendance

Members	CTC Meeting July-Dec 2009	CTC Meeting Jan-Dec 2010
Mr. P. Yip Wang Wing	4/4	2/3
Mr. S. Lal	4/4	3/3
Mr. N. Muneesamy	4/4	3/3

Table 23: Departmental Tender Committee Meeting Attendance

Members	DTC Meeting July-Dec 2009	DTC Meeting Jan-Dec 2010
Mr. S. Lal	6/6	13/13
Mr. N. Muneesamy	6/6	13/13
Mr. O. Hurnam	6/6	13/13

MRA has also prepared its Procurement Procedures Manual based on the Public Procurement Act 2006 to maintain transparency, equity and integrity in all MRA's procurement of goods and services. The Manual basically lays down the policies and procedures regarding the procurement, including the opening and evaluation of tenders and variations to contract price.

Enhancing Corporate Governance & Corporate Image



8.2.7. The MRA Act

Sound corporate governance practices are already laid down in the MRA Act. Section 5 of the MRA Act 2004 provides that:

- (i) The Chairperson shall be a person who has not been, or is not, actively engaged in any political activity. The Chairperson of the Board is appointed by the President, after consultation with the Prime Minister and the leader of the Opposition, for a period of not less than three years and on such terms and conditions as the President thinks fit;
- (ii) Board members are appointed by the Minister of Finance and Economic Development for a period of not less than three years;
- (iii) The Director-General shall not have the right to vote; and
- (iv) Where a member of the Board, or a close relative of his, has a direct or indirect interest in any matter which is, or is to be, raised at a meeting of the Board, he shall, as soon as he is aware of the fact, notify the Secretary of the Board. The Board shall then determine that the member shall not be present or shall not vote while the matter is being considered.

Furthermore, Section 6 (6) of the MRA Act stipulates that the Board shall not concern itself with any matter relating to the application or execution of the Revenue laws, nor will it have access to information concerning the liability or otherwise of any person to tax.

Section 12 of the MRA Act also provides that the Head of the Internal Affairs and Internal Audit Divisions shall report on, and be directly accountable to the Board for, the execution of the duties assigned to them.

8.2.8. Risk Management

Given the importance of risk management as one of the most important components of Corporate Governance, the MRA is consolidating its risk management function. The aim of this initiative is to institutionalise risk management by embedding the same in the organisation's corporate strategy, in its day to day operations and in its management culture.

In collaboration with the Commonwealth Secretariat, a first workshop had been held. Subsequently all the departments/divisions of the MRA have come up with their respective risk registers. Furthermore, the risk management policy document and guidance Manual are being worked out.

Operational risk is the probability of loss arising from a breakdown in systems, human resources and processes. The MRA is finalising its Business Continuity / Disaster Recovery Plan which sets out procedures that must be followed in the event of major disasters and soon all the staff will be trained on how to deal with such possible disasters.

Finally, risk management is also being enhanced by all compliance departments. The Customs Department already has a dedicated section taking care of the risks and staff had recently had opportunity to attend a high level training on intelligence analysis and risk management. This section will guide other sections to better target their efforts for both the preventive and enforcement role.

Enhancing Corporate Governance & Corporate Image

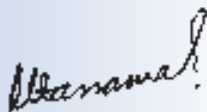
DIRECTORS' RESPONSIBILITY FOR SYSTEM OF INTERNAL CONTROL

Directors of the Board are responsible for designing, implementing and maintaining internal control relevant to the Authority's functions including controls relevant to the preparation and presentation of the financial statements.

Such system should ensure that all functions are in line with best practices, that all transactions are authorised and recorded and that any material weaknesses or irregularities are detected and rectified within a reasonable time-frame. The Authority has an Internal Audit function which assists the Board and Management in effectively discharging its responsibilities. Controls are reviewed on an on-going basis by Internal Audit using a cycle-based risk approach.

The Audit and Oversight Committee reviews all internal audit reports and Management is advised through the Director-General of remedial action to be taken. The Committee is also kept informed of progress on the implementation of audit recommendations either through feedback reports from Management or follow-up exercises carried out by Internal Audit.

The Board is apprised of all deliberations and decisions taken by the Audit and Oversight Committee.



V. HASSAMAL
Chairman MRA Board



P. YIP WANG WING
Chairman Audit & Oversight Committee

Enhancing Corporate Governance & Corporate Image



8.2.9. Auditing and Accounting

The Board is responsible for the preparation of the financial statements for each Financial Year. These statements include the annual statement of income and expenditure, the balance sheet and cash flows for the financial year, which will give a true and fair picture of the financial position of the MRA.

As from 1 July 2009, there has been a change in the financial year of the MRA in line with the change in Government's fiscal year. Hence, the MRA is required to prepare its accounts, i.e. an annual statement of its income and expenditure and a balance sheet up to the period of 18 months ending on 31 December 2010 and submit to the Board for approval not later than the end of February 2011.

After approval by the Board, the Director-General must, not later than 31 March after the end of every financial year, submit the Annual Report, including the financial statements, to the National Audit Office.

Once the statements have been audited, the Director of Audit, must within 6 months of the date of receipt of the Annual Report, submit the Annual Report and the Audit Report to the Board.

On receipt of the annual report including the audited financial statements and the audit report, the Board must, not later than one month from the date of receipt, furnish to the Minister of Finance and Economic Development such reports and financial statements.

The Annual Report for the year ended 30 June 2009 was submitted to the Minister on 18 January 2010.

8.3. INTEGRATED SUSTAINABILITY REPORTING

8.3.1. Ethics

One of the core values of the MRA is integrity management. This is essential in order to enable the organisation to earn the respect and confidence of taxpayers, employees, important stakeholders and the public at large.

Two key elements of our integrity management strategy are the Code of 'Conduct & Ethics' and the 'Prevention of Malpractice Manual'. The Code is a useful medium for the promotion of good governance, transparency and accountability among MRA Employees. It applies to all employees, irrespective of their grade. As regards the Manual, it lays down the procedures for filing complaints, the investigative process and the measures that could be taken to deal with instances of fraudulent, corrupt practices and other forms of misconduct by employees.

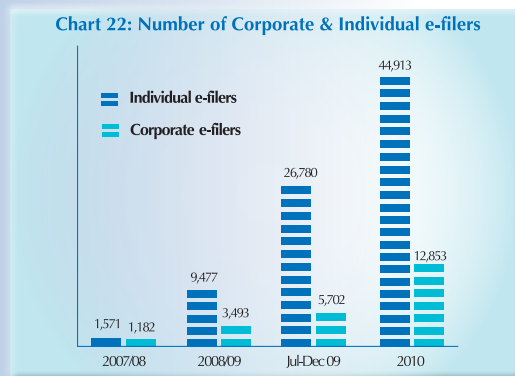
The Internal Affairs Division has primary responsibility for maintaining ethical standards at MRA. The achievements of the Division in this respect during the period under review have been highlighted in the preceding section.

8.3.2. Environment

Realizing that we work in a global environment with varying conditions, challenges and capabilities, MRA endeavours to continually improve its environmental performance through effective environmental management programmes. Accordingly, the MRA took various steps to pursue its e-filing strategy and in so doing encourage more and more taxpayers to use less paper and reduce energy consumption. Hence, promoting the "Maurice Île Durable" project and also protecting the environment.

Enhancing Corporate Governance & Corporate Image

For the filing season 2009, around 26,780 individual returns have been filed electronically and for the filing season 2010, 44,913 individual returns have been filed electronically, representing an increase of 67.7%. The chart 22 highlights progress achieved by MRA in its e-filing strategy since 2007/08.



In addition, MRA is also encouraging e-payment by individuals through banks. Hence the number of banks offering such service has increased to 7 in the last filing season.

In its continuous pursuit of environmental excellence, MRA is integrating environmental issues into its business decision-making process.

8.3.3. Health and Safety

The MRA recognises that Health & Safety is of fundamental importance and is committed to providing a healthy, safe and secure working environment for all its staff, taxpayers & stakeholders visiting its premises. The various initiatives that have been undertaken to promote a healthy and safe environment for the staff and its stakeholders include:

- putting in place policies & practices that in all material aspects comply with relevant Health and Safety legislation and requirements;
- providing training in First Aid, Fire Safety and Evacuation Procedures to staff;
- providing First Aid Kits to all Departments / Divisions; and

- conducting 91 Health & Safety inspections in all MRA's sites to identify hazards and take corrective measures if need be.

The Health and Safety Committee which is presently being chaired by the Director of Human Resources & Training is meeting every 2 months to monitor the progress in the field of health & safety. The committee has conducted 8 meetings during the period under review. The main function of this committee is to promote co-operation between employer and employees in achieving and maintaining a healthy, safe and secure work environment. The committee is also responsible for striving for continuous improvement in the performance of Health & Safety at the MRA.

8.3.4. Corporate Social Responsibility

The MRA considers Corporate Social Responsibility (CSR) as an important component of its values and has, therefore, established a social policy, both for the welfare of its employees and for the community. The main achievements with regard to CSR during the 18 months period ending 31 December 2010 have been as follows:

- Remittance of a cheque of Rs 285,865 to the National Empowerment Foundation;
- Organisation of a blood donation campaign on 1st of July 2009 & 1st July 2010. Around 1,101 pints of blood were collected;
- Participation in the National Empowerment Foundation Programme by offering training opportunities to 57 unemployed degree/diploma holders;
- Collaborating with tertiary institutions for training placement of students;
- Enlistment of 7 batches of Lower Six students for work placement at the MRA in collaboration with the HRDC;

Enhancing Corporate Governance & Corporate Image



- Organisation of an End of Year lunch for the staff of the MRA;
- Organisation of free medical check up for all the staff of the MRA; and
- Organisation of a series of sports activities for the staff in collaboration with the Fédération Mauricienne des Sports Corporatifs (FMSC).



Remittance of cheque to the National Empowerment Foundation

8.4. RELATED PARTY TRANSACTIONS

Related party transactions, if any, are disclosed in Note to the Accounts.

Members of the Board

8.5. PROFILE OF BOARD MEMBERS



VASDEV HASSAMAL
Chairperson

MR VASDEV HASSAMAL

Chairperson

Vasdev Hassamal became Chairperson of the MRA in November 2005. He is also an Adviser to the Ministry of Finance and Economic Development. He was the Chief Accountant of the Development Bank of Mauritius from 1974 to 1982, and was selected to be the Financial Controller of the Secretariat of the African, Caribbean and Pacific Group of States (the ACP Group) in Brussels from 1982 to 2000, becoming Assistant Secretary-General of the Group in 2000, until his retirement from service in 2005. In that role, he attended many Council of ACP Ministers' meetings in Togo, Zimbabwe, Mauritius, the Dominican Republic, Gabon and elsewhere, and was responsible for the organisation of many international conferences, including those of the

Heads of State and Government of the ACP Group in Fiji (2002) and Botswana (2004). Vasdev Hassamal is a Fellow of the Institute of Chartered Accountants of England and Wales. He is also a member of the Mauritius Institute of Professional Accountants (MIPA).

MR DHEEREN KUMAR DABEE

Board Member

Dheeren Dabee, a Senior Counsel, was appointed to the Board in October 2004. He is currently Solicitor-General in the Attorney-General's Office. He is also Chairman of the Medical Tribunal and of the Cane Planters & Millers Arbitration and Control Board, as well as being legal adviser to a number of public organisations. He previously held the post of Parliamentary Counsel and has been closely involved in the drafting of many pieces of legislation. He has participated on a number of occasions in talks on the conclusion of Double Taxation Agreements and led delegations at talks on Air Services Agreements. As the Government's legal advisor, he has advised regularly on tax-related issues and represented Government in various types of litigation, including tax cases. He is a former Laureate, a Graduate in Law and Political Science from Birmingham University and, since 1981, a Barrister-at-Law of the Middle Temple.



MR DHEEREN KUMAR DABEE
Board Member

Members of the Board



MR JAGNADEN PADIATY COOPAMAH
Board Member

MR JAGNADEN PADIATY COOPAMAH

Board Member

Jagnaden Coopamah was appointed to the Board in October 2004. He is presently a member of the Monetary Policy Committee of the Bank of Mauritius and previously served for a number of years on the boards of the State Bank, the Development Bank of Mauritius, Mauritius Telecom and the National Investment Trust. He also served as Deputy Chairman of the National Economic Development Council and also for a brief period as Chairman. After a stint in the private sector, Jagnaden Coopamah spent most of his career in the Civil Service. He started as an Economist in the Ministry of Economic Planning and Development, becoming Deputy Director of the Ministry in 1980. In the same year, he was posted to the Ministry of Finance, where he worked for 16 years, the first five years as Head, Economic

Intelligence Unit, and the subsequent period as Director, Budget Bureau. He also worked for a few years as Advisor in the Ministry of Finance. He is an Honours Economics graduate of the University of London.

MR J. M. LOUIS RIVALLAND

Board Member

Louis Rivalland was first appointed to the Board in November 2005. He is currently the Group Chief Executive of Swan Insurance and Anglo-Mauritius Assurance. He was previously part of the management team of Commercial Union in South Africa and conducted several assignments for Commercial Union in Europe. He then worked as Actuary and Consultant for Watson Wyatt in Johannesburg. He is a Director of several listed Companies and also sits on a number of Corporate Governance and Audit committees. He is a Past-President of the Insurers' Association of Mauritius and a member of the Financial Services Consultative Council. He has played an active role in the development of risk management, insurance and pensions in Mauritius having chaired or been part of various technical committees on these areas. He holds a BSc (Hons) in Actuarial Science and Statistics, and is a Fellow of the Institute of Actuaries, UK.



MR J. M. LOUIS RIVALLAND
Board Member

Members of the Board



MRS AISHA C. TIMOL G.O.S.K
Board Member

MRS AISHA C. TIMOL G.O.S.K
Board Member

Aisha Timol G.O.S.K was appointed to the Board in October 2004. She is the first Chief Executive of the Mauritius Bankers Association and has been occupying this post since 2003. Prior to that, she worked in the public service from 1981, becoming Deputy Director of the Budget Bureau of the Ministry of Finance and then Director, Financial Services. She has also been involved in the academic field, both on a part-time basis and as a full-time Senior Lecturer in Mathematical Economics and Econometrics at the University of Mauritius from 1992 to 1995. She is on a number of boards in both the public and private sectors, including the Joint Economic Council, the Mauritius Chamber of Commerce and Industry and the Mauritius Employers' Federation. She holds a BSc

(Hons) degree in Economics from the University of St Andrews, a Post-Graduate Diploma (with Distinction) in Development Planning Techniques from the Institute of Social Studies in The Hague and a Diplôme d'Études Approfondies in Economie Mathématique et Econométrie from the University of Aix-Marseille.

MR PATRICK YIP WANG WING
Board Member

Patrick Yip was appointed to the Board in October 2004. He is currently a Director at the Ministry of Finance and Economic Development, in charge of Budget Strategy and Management Directorate which includes taxation policy issues. Mr Yip is also on a number of public sector boards, including the Development Bank of Mauritius and the State Investment Corporation, and has also served as a member of the former Stock Exchange Commission and the Unified Revenue Board. After studying in Dijon, France, for a Maitrise in Econométrie and a Diplôme d'Études Approfondies in Politique et Analyse Economique, he first worked in the private sector for a few years before joining the Civil Service in 1986 as an Economist to become the Director for Fiscal Policies in 2001.



MR PATRICK YIP WANG WING
Board Member

Members of the Board



SUDHAMO LAL
Director-General

MR SUDHAMO LAL

Board Member

Sudhamo Lal was appointed Director-General of the Mauritius Revenue Authority in May 2005, thereby also becoming a member of the Board. Since then, he has led a complete organisational transformation, with the merging of four revenue departments into an integrated revenue administration. Prior to working with the MRA, he worked in direct tax administration in Pakistan, progressing from Commissioner of Income Tax and Wealth Tax and Director- General (Withholding taxes), to Member (Tax Policy and Administration) in the Central Board of Revenue, Islamabad. In this role he was responsible for leading a US\$150 million World Bank funded tax administration reform programme. He has frequently interacted with European Union, Asian Development

Bank, IMF and other international finance institutions. He is also the current President of The Commonwealth Association of Tax Administrators which has a membership of 48 countries. Sudhamo Lal's formal qualifications include a first degree in Law and a postgraduate degree in Agri- Economics and Soil Science. He has also undergone training in Public Administration, National Management, Tax Fraud Administration and Revenue Forecasting.

Management Team

8.6. PROFILE OF MANAGEMENT TEAM

Mr Sudhamo LAL

First degree in Law and a postgraduate degree
in Agri- Economics and Soil Science.

Director-General

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Management Team



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Our goal...



...Becoming paperless



9. OUR FUTURE PLAN OF ACTION

Our future plan of action

“Have a plan. Follow the plan, and you’ll be surprised how successful you can be. Most people don’t have a plan. That’s why it’s easy to beat most folks.”

*Paul “Bear” Bryant, football coach,
University of Alabama’s Crimson Tide.*

Over the past decade, Government has placed short and medium term planning high on its agenda as evidenced by the introduction of medium term expenditure framework (MTEF) and programme-based budget (PBB). The PBB now provides for a three-year item-wise budget as compared to only one year budget given previously.

Recently, para-statal bodies have been statutorily required to adopt this new planning strategy. In fact, as from 2010, the MRA is submitting its estimates of expenditure to the Ministry of Finance and Economic Development along the lines of programme-based budgeting. In 2010 also, the Statutory Bodies (Accounts and Audit) Act has been amended to require para-statals to include in their Annual Report:

- (a) an estimate of the income and expenditure as per PBB; and
- (b) a report highlighting a 3-year strategic plan, again, in line with PBB.

This Chapter aims at complying with Government’s new statutory requirements for para-statals at (a) and (b) above whilst at the same time depicting the challenges which MRA would be facing in the coming year/s.

It is divided into the following 3 sections.

The first section focuses on the challenge to ensure that the revenue collections as planned by MOFED are achieved. Our second section highlights the challenge of ensuring that MRA’s expenditure as laid down in its PBB is not exceeded. Finally, the third section depicts the mid-term challenge of successfully implementing the strategic initiatives laid down in the 2011/13 Corporate Plan of the MRA.

9.1. ACHIEVING REVENUE COLLECTIONS TARGET FOR 2011

As per the MRA Act, the MRA is an agent of the State for the purposes of collection of and the accountability for tax. In FY 2011, MRA’s primary objective will be to collect the amount of revenue that has been budgeted by Government, that is, Rs 52.6 billion. This represents an increase of 7% over the 2010 collections as shown in detail in Table 24.

Our future plan of action

Table 24: Budgeted Collections for Year 2011 (Rs m)

Type of Revenue	Actual Collections 2010	Budgeted Estimates 2011	Increase/decrease over Actual collections
Corporate Tax	8,476	8,250	-3%
Personal Income Tax	4,526	4,863	7%
Tax Deduction at Source	967	690	-29%
National Residential Property Tax	86	-	-
Value-Added Tax	21,088	22,800	8%
Customs Duties	1,525	1,515	-1%
Excise Duties	9,331	10,736	15%
Taxes on Gambling	1,486	1,742	17%
Licences	12	32	-
Customs & Excise fees & fines	30	34	13%
Environment Protection Fees	142	290	104%
Passenger Fee	555	805	45%
Special Levy on banks	455	350	-23%
Special Levy on Telecommunication	424	300	-29%
Corporate Social Responsibility Levy	149	200	34%
Miscellaneous	92	-	-
Total	49,344	52,607	7%

Since FY 2007/08, MRA has been able to meet the total revenue projections set by the Government each year. In 2011, MRA shall spare no effort to meet the revenue collections target of the Government so as to enable the latter to meet its socio-economic objectives for the year.

9.2. CONTAINING EXPENDITURE WITHIN SET LIMITS IN 2011

Another major objective of the MRA in 2011 is to contain expenditure within the target set by the Government in the 2011 Programme Based Budget. This requires strict monthly budgetary control of all items of expenditure by the Finance & Administration Department of the MRA and corrective actions wherever there is a tendency for actual expenditure to exceed the planned expenditure. Accordingly, at the end of each month, the Department submits to Management the amount spent

on major expenditure items - both capital and recurrent items – on a monthly and cumulative basis.

Section 6A(2)(b) of the Statutory Bodies (Accounts and Audit) Act requires statutory bodies to include in their Annual Report estimates of income and expenditure in accordance with programme-based budgeting. Accordingly, income and expenditure of MRA have been presented in the following 3 sections.

Section A gives a summary of planned expenditure of the MRA for calendar year 2011, 2012 & 2013 as well as the estimates of income for 2011. **Section B** provides a detailed version of expenditure by economic categories and under various programmes. **Section C** relates to capital estimates for projects to be undertaken by the Information Systems, Finance & Administration and the Customs Departments.

Our future plan of action

SECTION A

For the calendar year 2011, MRA estimates that income will be Rs 929 million comprising revenue grant (Rs 874 m), capital grant (Rs 45 m), interest (Rs 0.5 million), refund from NEF (Rs 1 m) and sale of excise stamps (Rs 8.5 m).

As regards expenditure, the following table gives an estimate of expenditure on different programmes/sub-programmes.

Table 25: Summary of Financial Resources by Programmes

Code	Programmes and Sub-Programmes	2010 Estimates	2010 Revised Estimates	2011 Estimates	2012 Planned	Rs 000's 2013 Planned
XX1	POLICY AND STRATEGY FOR REVENUE ADMINISTRATION	48,606	48,906	51,950	53,350	54,770
XX2	TAX ADMINISTRATION	445,178	435,578	412,780	421,319	436,360
XX3	BORDER PROTECTION, TRADE & TAXPAYER FACILITATION	432,716	428,016	454,270	468,331	475,870
Total		926,500	912,500	919,000	943,000	967,000

SECTION B: INPUTS - FINANCIAL RESOURCES

Table 26: Summary by Economic Categories

Code	Economic Categories	2010 Estimates	2010 Revised Estimates	2011 Estimates	2012 Planned	Rs 000's 2013 Planned
21	Compensation of Employees	714,000	701,000	721,000	758,000	779,000
22	Goods and Services	155,000	154,000	153,000	160,000	163,000
31	Acquisition of Non-Financial Assets	57,500	57,500	45,000	25,000	25,000
Total		926,500	912,500	919,000	943,000	967,000

Table 27: Summary for Year 2011

Code	Programme	Compensation of Employees [code 21]	Goods and Services [code 22]	Subsidies/ Grants [codes 25-28]	Rs 000's Acquisition of Assets [codes 31-32]
XX1	POLICY AND STRATEGY FOR REVENUE ADMINISTRATION	42,450	9,500		0
XX2	TAX ADMINISTRATION	295,680	79,600		37,500
XX3	BORDER PROTECTION, TRADE & TAXPAYER FACILITATION	382,870	63,900		7,500
Total		721,000	153,000	0	45,000

Our future plan of action

Table 28: Programme XX1: Policy and Strategy for Revenue Administration

Item No.	Details	2010 Estimates	2010 Revised Estimates	2011 Estimates	2012 Planned	Rs 000's 2013 Planned
21	Compensation of Employees	40,250	39,550	42,450	43,700	45,050
21110	Personal Emoluments	31,500	30,800	33,650	34,650	35,750
21111	Other Staff Costs	8,750	8,750	8,800	9,050	9,300
22	Goods and Services	8,356	9,356	9,500	9,650	9,720
22010	Cost of Utilities	1,340	1,340	1,410	1,480	1,550
22020	Fuel and Oil	0	0	0	0	0
22030	Rent	2,760	2,760	2,760	2,840	2,840
22050	Office Expenses	220	220	234	234	234
22060	Maintenance	175	175	185	185	185
22070	Cleaning Services	131	131	131	131	131
22100	Publications and Stationery	1,120	1,120	1,120	1,120	1,120
22120	Fees	2,400	3,400	3,400	3,400	3,400
22900	Other Goods and Services	210	210	260	260	260
31	Acquisition of Non-Financial Assets	0	0	0	0	0
Total		48,606	48,906	51,950	53,350	54,770

Table 29: Programme XX2: Tax Administration

Item No.	Details	2010 Estimates	2010 Revised Estimates	2011 Estimates	2012 Planned	Rs 000's 2013 Planned
21	Compensation of Employees	309,500	303,900	295,680	318,450	327,960
21110	Personal Emoluments	256,600	251,000	244,480	264,450	273,060
21111	Other Staff Costs	52,900	52,900	51,200	54,000	54,900
22	Goods and Services	79,178	77,678	79,600	82,369	84,400
22010	Cost of Utilities	10,620	10,620	11,130	11,685	12,250
22020	Fuel and Oil	0	0	0	0	0
22030	Rent	19,480	19,480	19,480	20,794	21,360
22050	Office Expenses	8,960	8,960	9,592	9,592	9,592
22060	Maintenance	11,910	12,410	13,150	13,750	14,350
22070	Cleaning Services	908	908	908	908	908
22100	Publications and Stationery	5,650	5,950	5,850	5,850	5,850
22120	Fees	18,330	15,730	15,330	15,330	15,330
22900	Other Goods and Services	3,320	3,620	4,160	4,460	4,760
31	Acquisition of Non-Financial Assets	56,5000	54,000	37,5000	20,500	24,000
Total		445,178	435,578	412,780	421,319	436,360

Our future plan of action

Table 30: Programme XX3 : Border Protection, Trade and Taxpayer Facilitation

Item No.	Details	2010 Estimates	2010 Revised Estimates	2011 Estimates	2012 Planned	Rs 000's 2013 Planned
21	Compensation of Employees	364,250	357,550	382,870	395,850	405,990
21110	Personal Emoluments	314,460	307,760	332,870	345,000	354,240
21111	Other Staff Costs	49,790	49,790	50,000	50,850	51,750
22	Goods and Services	67,466	66,966	63,900	67,981	68,880
22010	Cost of Utilities	14,040	16,540	15,460	16,235	17,100
22020	Fuel and Oil	4,500	4,500	4,500	4,500	4,500
22030	Rent	12,760	13,560	10,260	10,566	10,600
22050	Office Expenses	4,820	4,820	5,174	5,174	5,174
22060	Maintenance	4,315	4,315	4,565	4,565	4,565
22070	Cleaning Services	1,961	1,961	1,961	1,961	1,961
22100	Publications and Stationery	11,230	10,230	11,330	11,330	11,330
22120	Fees	670	670	670	670	670
22900	Other Goods and Services	13,170	10,370	9,980	12,980	12,980
31	Acquisition of Non-Financial Assets	1,000	3,500	7,500	4,500	1,000
Total		432,716	428,016	454,270	468,331	475,870

Table 31: All Programmes

Item No.	Details	2010 Estimates	2010 Revised Estimates	2011 Estimates	2012 Planned	Rs 000's 2013 Planned
21	Compensation of Employees	714,000	701,000	721,000	758,000	779,000
21110	Personal Emoluments	602,560	589,560	611,000	644,100	663,050
21111	Other Staff Costs	111,440	111,440	110,000	113,900	115,950
22	Goods and Services	155,000	154,000	153,000	160,000	163,000
22010	Cost of Utilities	26,000	28,500	28,000	29,400	30,900
22020	Fuel and Oil	4,500	4,500	4,500	4,500	4,500
22030	Rent	35,000	35,800	32,500	34,200	34,800
22050	Office Expenses	14,000	14,000	15,000	15,000	15,000
22060	Maintenance	16,400	16,900	17,900	18,50	19,100
22070	Cleaning Services	3,000	3,000	3,000	3,000	3,000
22100	Publications and Stationery	18,000	17,300	18,300	18,300	18,300
22120	Fees	21,400	19,800	19,400	19,400	19,400
22900	Other Goods and Services	16,700	14,200	14,400	17,700	18,000
31	Acquisition of Non-Financial Assets	57,500	57,500	45,000	25,000	25,000
Total		926,500	912,500	919,000	943,000	967,000

Our future plan of action

SECTION C: CAPITAL ESTIMATES

Table 32: Capital Estimates

Description	Project Value Rs M	Cumm Exp @ 31 Dec 2010 Rs M	Estimates 2011 Rs M	Projections			
				2012 Rs M	2013 Rs M	2014 Rs M	2015 Rs M
INFORMATION SYSTEM DEPARTMENT							
ITAS	84.3	70.9					
ITAS	7.5	-					
Maintenance & Acquisition Of ICT Equipment & Software	46.8	11.6	9.0	8.2	6.0	6.0	6.0
Business Continuity & Disaster Recovery	34.0	9.5	13.5	9.3			
Enhancement Of The Oracle Finance System	4.0	-			2.0	2.0	
Electronic Payment Solution	8.0	-			3.0	3.0	2.0
Network And Security Enhancement - Eham Court	14.0	-			3.0	7.0	4.0
Revamping Of MRA Website	2.0	-			1.0	1.0	
Extending Storage Infrastructure	7.0	-			4.0	3.0	
Implementation Of Bar Coding System For Transactions And Fixed Assets	2.0	-			2.0		
SUB-TOTAL - Information System Department	209.6	92.0	22.5	17.5	21.0	22.0	12.0
FINANCE & ADMINISTRATION DEPARTMENT							
Purchase Of Vehicles	37.4	16.6	5.0			5.0	5.0
Acquisition Of Furniture & Other Equipment	25.0	9.0	4.0	3.0	3.0	3.0	3.0
CCTV Camera	5.0	-	5.0				
Wire Netting Mesh New Customs House	1.0	-	1.0				
SUB-TOTAL - Finance & Administration Department	68.4	25.6	15.0	3.0	3.0	8.0	8.0
CUSTOMS							
Low - Bed Scanner At MCT Examination Bay	3.5	-					
Cargo Community System	2.0	-	1.0	1.0			
National Customs Enforcement Network	0.5	-	0.5				
Enhancement Of Security Infrastructure At New Customs House	3.0	-		1.0	1.0	1.0	
Installation Of Weighbridge In Port Area	2.5	-	2.5				
Acquisition Of Drug & Chemical Detection Devices	6.0	-	3.5	2.5			
Scanner For New Cruise Terminal At Les Salines	4.0	-				4.0	
Clustering Of CMS II	30.0	-				15.0	15.0
SUB-TOTAL -Customs	51.5	-	7.5	4.5	1.0	20.0	15.0
TOTAL	329.5	117.6	45.0	25.0	25.0	50.0	35.0

Our future plan of action

9.3. IMPLEMENTING 2011-13 CORPORATE PLAN

The Vision of the MRA is to be ***“a world class Revenue Authority respected for its professionalism, efficiency, fairness, integrity and its contribution to our economic and social development”***.

For achieving this vision, MRA has concretized its strategic objectives in its Corporate Plan 2011-13 which was launched in January 2011. A copy of the Plan is available on the MRA website.

In essence, the Corporate Plan highlights five main goals or strategic objectives of the MRA, namely:

- ❖ Promoting Voluntary Compliance
- ❖ Providing Quality Services
- ❖ Developing People, Processes & Technology
- ❖ Facilitating Trade and Ensuring Border & Society Protection
- ❖ Strengthening Good Governance & Improving Corporate Image

9.3.1. Promoting Voluntary Compliance

In its drive to improve tax compliance, MRA will initiate, improve and consolidate a series of measures in the next three years. Revenue collections will be monitored on an ongoing basis, the tax registration process will be further simplified, non-filers will be brought into the tax net and the tax audit and investigation systems will be enhanced to improve quality and output. We will also work in close collaboration with tax practitioners, use prosecution as a deterrent to tax evasion and implement a debt strategy that will be geared towards improving collections out of tax arrears. Some key initiatives that will be undertaken in this area are in Table 33.



MRA's second Corporate Plan 2011-13

Our future plan of action

Table 33: Promoting Voluntary Compliance – Selected Strategies, KPIs and Targets

Strategies	Measures	Targets		
		2011	2012	2013
Analysing Revenue	Actual collections as a % of projected collections not below percent indicated	95%	95%	95%
Registering new taxpayers, tracking down non-registered persons and updating the register	Number of taxpayers registered as a result of third party matching of information	1,000	2,000	3,000
	Number of visits for widening of tax base	75	85	100
Strengthening Auditing System	% of cases selected using Risk Management tools to total cases selected for audit examination for ITax, VAT and Customs	Customs – 30% MSTD – 99.8% LTD – 50%	Customs – 40% MSTD – 99.75% LTD – 50%	Customs – 50% MSTD – 99.7% LTD – 50%
	Total audits effected	250	250	260
	-LTD	3,500	3,800	4,000
	-MSTD			
Combating tax evasion through in depth investigations	Number of Post-Clearance Control Audits (PCCAs) in Customs	115	125	135
	Number of audits of excise operators	40	50	60
	Number of operators visited by flying squad	75	75	75
Strengthening partnership with tax practitioners	Number of investigations completed	80	85	90
	Demand created per fiscal investigation	Rs 1.7m	Rs 1.7m	Rs 1.7m
Implementing a new Debt Management Strategy	Number of tax agents/practitioners registered	25	50	100
	% of total amount of old collectible debt collected to total collectible debt at the start of the year	22%	24%	25%
	% collections out of debt raised during the year	23%	25%	30%

9.3.2. Providing Quality Services

Our second goal relates to the provision of quality services. The Plan in the next three years is to continue to improve the quality of services we offer to our stakeholders, reduce their cost of compliance, educate and

communicate with them more effectively and encourage their feedback so that we can continuously satisfy their ever increasing needs. Some initiatives that will be undertaken in this direction are highlighted in Table 34.

Our future plan of action

Table 34: Providing Quality Services – Selected Strategies, KPIs and Targets

Strategies	Measures	Targets		
		2011	2012	2013
Speedy processing of taxpayer claims	Maximum number of days for issuing Income Tax refunds	45 days	30 days	20 days
	Maximum number of days for issuing VAT Repayments	7 days for Fast Track cases	7 days for Fast Track cases	7 days for Fast Track cases
Education & Outreach initiatives and facilitating compliance	Number of SOPs maintained, simplified & updated	125	150	150
	Number of educational seminars conducted	25	30	30
Using IT to reduce cost of compliance	Percentage of taxpayers filing electronically in LTD	96%	98%	100%
	Percentage increase in e-filing of returns in MSTD	50%	60%	75%
	Number of e-payment users at Customs	122	140	160
Developing a Customer Feedback Strategy	Taxpayer Satisfaction Surveys for individual taxpayers, SMEs and large taxpayers	1	1	1

9.3.3. Developing People, Processes & Technology

At MRA, we are committed to developing our people, processes and technology so as to improve our effectiveness and efficiency both over the short and long term. In this respect, a number of strategies have been identified for implementation in the coming years, some of which are given in Table 35.

Table 35: Developing People, Processes and Technology - Selected Strategies, KPIs and Targets

Strategies	Measures	Targets		
		2011	2012	2013
Developing a learning organisation	Number of Training Programmes conducted based on staff needs	75	80	85
	Number of staff rotated to ensure internal mobility and multi-skilling	100	150	200
	Setting up a full-fledged training academy	-	June	-
Optimizing resources, modernizing business processes & promoting environmentally friendly practices	Implement ISO 9001:2008 in MRA	In process	Completed	-
	Draft and implement a Business Continuity and Disaster Recovery Plan	Cold DR Site: 100%	Warm DR Site initial 100%	-
Modernizing IT	Making ITAS fully operational	Partial:75%	Remaining: 25%	-
	Set up and operate an Electronic Record Management System	60%	20%	20%

Our future plan of action

9.3.4. Facilitating Trade and Ensuring Border (Society) Protection

MRA impacts significantly on the speed and efficiency with which international trade is processed and is committed to improving the same. Alongwith trade facilitation, MRA is also committed to enforcing controls for our border protection as the need to secure our borders has assumed a sense of urgency following the events of 9/11.

Over the next three years, **trade facilitation** will be achieved through various initiatives geared towards simplification of procedures, reducing border waiting time for cargo & people, strengthening Customs-Business relationships and measuring Traders/Stakeholders satisfaction. As regards **Border Security & Society Protection**, extensive use of Information Technology and increasing the effectiveness of our Control and Security mechanism will be resorted to. Some key initiatives that will be undertaken are given in Table 36.

**Table 36: Facilitating Trade and Ensuring Border Protection -
Selected Strategies, KPIs and Targets**

Strategies	Measures	Targets		
		2011	2012	2013
Intensifying the simplification of procedures	% of declaration subjected to physical examination	12.5%	12%	10%
	Simplification of procedures for cargo clearance at Airport	Simplified declaration for courier	Simplified declaration for transit goods	Operation of New Passenger Terminal
	Setting up of a full-fledged Risk Management Section	<ul style="list-style-type: none"> Training in advance intelligence & analysis techniques Implementation of weighing bridge system 	Procurement of Risk Management Software	-
	Introducing web-based Customs declaration	To be initiated	-	To be completed
	Implementing the On-Line Tracking System (OTS) and removal of officers from Freeport	To be implemented	Monitoring and fine tuning	Enhancing effectiveness as appropriate
Reducing border waiting time for cargo & People	Dwell-Time for Cargo	Green – 3hrs Yellow – 6 hrs Red – 24 hrs	Green – 3hrs Yellow – 5 hrs Red – 23 hrs	Green – 2 ½ hrs Yellow – 4 ½ hrs Red – 22 hrs
	Export Clearance Time	Sea – 4 mins Air – 36 mins	Sea – 4 mins Air – 30 mins	Sea – 3 mins Air – 25 mins
	Increasing the Nos. of consignments cleared using X-Ray scanning	45,000	48,000	50,000
	Increase the number of economic operators submitting paperless Customs declarations	30	35	40
Reinforcing control & security mechanisms	Implementing the n-CEN	To be completed	-	-
	Setting up of the mobile enforcement teams	To be completed	-	-
	Implementing the AEO programme	-	To be completed	-

Our future plan of action

9.3.5. Strengthening Corporate Governance and Improving Corporate Image

MRA corporate governance framework is based on the Code of Corporate Governance of Mauritius. The framework includes an independently run MRA Board consisting of a Chairperson and six members alongwith its three committees, fully functional Internal Audit and Internal Affairs Divisions and the statutory requirement for the publication of the Annual Report containing its audited statement of accounts. However, in its drive to improve further, the present state of affairs, some major initiatives will be undertaken in the next three years such as reviewing the Standard Operating Procedures (SOPs), ensuring greater information sharing and networking, maintaining quality and assurance, reinforcing integrity and good corporate image within the organisation. Some of these initiatives are given in Table 37.

Table 37: Corporate Governance and improving corporate image - Selected Strategies, KPIs and Targets

Strategies	Measures	Targets		
		2011	2012	2013
Enhancing principles of good governance among staff within the organisation	Conducting training courses (on integrity, ethics & discipline)	12	12	12
Ensuring information sharing and networking	Integrity bulletin every semester	2	2	2
Maintaining quality & assurance	Number of system Audits throughout the MRA	8	8	8
	Transaction Audits in main areas	12	15	15
	Training on internal controls for MRA staff at supervisory and management level within each department	Dec 2011	-	-
Maintaining integrity and good corporate image within the organisation	Process & verify DOAs	350	700	800
	Investigation based on processing of DOAs	30	30	30
	Number of full-fledged investigations	40	50	50
	Conducting integrity workshops	1	1	1

10. MRA FINANCIAL STATEMENTS

MRA Financial Statements

BOARD'S REPORT

The Board of the Mauritius Revenue Authority presents the audited financial statements of the Mauritius Revenue Authority for the 18 months ended 31 December 2010.

Statement of Board's responsibilities in respect of the financial statements

It is the responsibility of the MRA to prepare an annual report including the financial statements and the MRA Board to approve same. After approval, the Chief Executive Officer, shall not later than three months after the end of every financial year, submit the annual report, including financial statements, to the auditor. As per Section 9(1) of the Statutory Bodies (Accounts and Audit) Act, the MRA Board shall, not later than one month from the date of receipt of the annual report including the audited financial statements and the audit report, furnish to the Minister such reports and financial statements.

The audited statements and audit opinion are appended to this report.

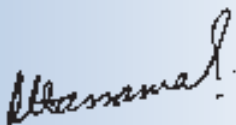
While approving the financial statements, the Board ensures that:

- Suitable accounting policies are selected and applied consistently;
- Judgements and estimates are reasonable and prudent;
- Applicable accounting standards have been followed, subject to any material departures explained in the financial statements;
- The financial statements have been prepared on the going concern basis.

The Board confirms that they have complied with the above requirements.

MRA is responsible for keeping proper accounting records for the purpose of recording all the transactions relating to its undertakings, funds, activities and property and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the MRA Board



V. Hassamal
Chairperson

MRA Financial Statements

REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE MAURITIUS REVENUE AUTHORITY

Report on the Financial Statements

I have audited the accompanying financial statements of the Mauritius Revenue Authority which comprise the statement of financial position as of 31 December 2010, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and in compliance with the Statutory Bodies (Accounts and Audit) Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements give a true and fair view of the financial position of the Mauritius Revenue Authority as of 31 December 2010, and of its financial performance and its cash flows for the period then ended in accordance with International Financial Reporting Standards.

MRA Financial Statements

Report on Other Legal and Regulatory Requirements

Statutory Bodies (Accounts and Audit) Act

In my opinion, the Mauritius Revenue Authority has complied with the Statutory Bodies (Accounts and Audit) Act, in so far as they relate to the accounts.

The Financial Reporting Act

The Board is responsible for preparing the Corporate Governance Report and making the disclosures required by Section 8.4 of the Code of Corporate Governance of Mauritius ("Code"). My responsibility is to report on these disclosures.

In my opinion, the disclosures in the Corporate Governance Report are consistent with the requirements of the "Code".



(Dr R. JUGURNATH)

Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS.


1 August 2011

MRA Financial Statements

STATEMENT OF FINANCIAL POSITION AT

	Notes	31 DEC 10 Rs	30 JUN 09 Rs	30 JUN 08 Rs
			As Restated	As Restated
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	5	114,910,630	130,083,027	136,007,297
Intangible Assets	6	56,138,933	12,984,350	10,781,716
Asset under Construction	7	-	59,606,102	56,685,406
Retirement Benefit Obligations	19	-	18,047,188	10,552,856
Total Non-Current Assets		171,049,563	220,720,667	214,027,275
Current Assets				
Inventories	8	8,181,535	3,212,031	9,049,066
Trade and Other Receivables	9	9,197,486	13,571,082	16,114,943
Cash and Cash Equivalents	10	91,680,827	58,914,502	50,112,827
Total Current Assets		109,059,848	75,697,615	75,276,836
TOTAL ASSETS		280,109,411	296,418,282	289,304,111
EQUITY AND LIABILITIES				
Equity				
Revolving Fund	13	37,590,743	21,573,525	-
Revaluation Surplus	21	8,200,000	-	-
Accumulated Surplus		12,167,296	26,816,154	25,776,013
Total Equity		57,958,039	48,389,679	25,776,013
Non-Current Liabilities				
Deferred Income	12	121,115,823	165,036,464	176,380,668
Retirement Benefit Obligations	19	3,635,873	-	-
		124,751,696	165,036,464	176,380,668
Current Liabilities				
Trade and Other Payables	11	35,399,676	40,992,139	42,841,839
Deferred Income	12	62,000,000	42,000,000	44,305,591
Total Current Liabilities		97,399,676	82,992,139	87,147,430
TOTAL EQUITY AND LIABILITIES		280,109,411	296,418,282	289,304,111

Approved by the Board on 24th March, 2011



Chairman



Director-General

The Notes on pages 104 to 117 form part of the financial statements.

MRA Financial Statements

STATEMENT OF COMPREHENSIVE INCOME FOR

	Notes	18 Months Ended 31 Dec 10 Rs	12 Months Ended 30 Jun 09 Rs As Restated
Revenue			
Grant From Government	14	1,272,900,000	789,127,000
Other Income	15	95,367,120	53,620,648
		1,368,267,120	842,747,648
Expenditure			
Administrative Expenses	16	1,384,204,178	833,921,989
Finance Cost	17	142,845	85,518
		1,384,347,023	834,007,507
		(16,079,903)	8,740,141
Gain on Disposal		1,431,045	-
Surplus /(Deficit) for the Period		(14,648,858)	8,740,141
Other Comprehensive Income			
Net Income - Excise Stamps	13	16,017,218	13,873,525
Revaluation Surplus	21	8,200,000	-
Total Comprehensive Surplus for the Period		9,568,360	22,613,666

STATEMENT OF CHANGES IN EQUITY

	Revolving Fund Rs	Revaluation Surplus Rs	Accumulated Surplus Rs	Total Rs
At 1 July 2008:				
As previously reported	-	-	19,310,408	19,310,408
Prior year adjustment	-	-	6,465,605	6,465,605
At 1 July 2008, as restated	-	-	25,776,013	25,776,013
	7,700,000		(7,700,000)	-
	7,700,000	-	18,076,013	25,776,013
Net Surplus for the year	13,873,525	-	8,740,141	22,613,666
At 30 June 2009	21,573,525	-	26,816,154	48,389,679
At 1 July 2009:				
As previously reported	21,573,525	-	26,816,154	48,389,679
Prior year adjustment (Note 20)	-	-	0	-
At 1 July 2009, as restated	21,573,525	-	26,816,154	48,389,679
Net Surplus/(Deficit) for the year	16,017,218	8,200,000	(14,648,858)	9,568,360
At 31 December 2010	37,590,743	8,200,000	12,167,296	57,958,039

MRA Financial Statements

STATEMENT OF CASH FLOWS FOR

	18 Months Ended 31 Dec 10 Rs	12 Months Ended 30 Jun 09 Rs
		As Restated
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Surplus	9,568,360	22,613,666
Adjustments for :		
Depreciation and Amortization	83,928,823	49,843,795
Transfer from Deferred Income	(89,962,375)	(49,843,795)
Revaluation Surplus	(8,200,000)	
Retirement Benefit Obligations	21,683,061	(7,494,332)
(Gain)/Loss on Disposal/Scrap	(1,431,045)	-
Interest Income	(3,476,297)	(2,333,560)
Operating Surplus/(Deficit) Before Working Capital Changes	12,110,527	12,785,774
(Increase)/Decrease in Inventories	(4,969,504)	5,837,035
(Increase)/Decrease in Trade & Other Receivables	4,373,596	2,543,861
Increase / (Decrease) in Trade & Other Payables	(5,592,463)	(1,849,700)
NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	5,922,156	19,316,970
Cash flows from Investing Activities		
Purchase of Property, Plant and Equipment	(44,849,930)	(49,042,855)
Proceeds from Sale of Property, Plant and Equipment	2,176,068	-
Interest Received	3,476,297	2,333,560
Net Cash used in Investing Activities	(39,197,565)	(46,709,295)
Cash Flows from Financing Activities		
Government Grant Received	66,041,734	36,194,000
Net Cash Inflow from Financing Activities	66,041,734	36,194,000
Net Increase/(Decrease) in Cash & Cash Equivalents	32,766,325	8,801,675
Cash & Cash Equivalents at Start	58,914,502	50,112,827
Cash & Cash Equivalents at End	91,680,827	58,914,502

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

1. Principal Activities

The Mauritius Revenue Authority (MRA), a body corporate, was established on 20th October 2004 to serve the purpose described in The Mauritius Revenue Authority Act 2004. It is operational since 1st July 2006, acting as agent of the State for the collection of revenue under the revenue laws and for matters incidental thereto. It has been set up as a body corporate to manage and operate an effective and efficient revenue raising system.

Reporting Period

Following amendments in the Statutory Bodies (Accounts and Audit) Act, the financial statements have been prepared for the 18 months ended 31 December 2010 with comparative information for the 12 months ended 30 June 2009. Hence the amounts presented in the financial statements may not be entirely comparable.

2. Adoption of New and Revised International Financial Reporting Standards

2.1 Standards Adopted in the Current Period (and/or Prior Period)

The Authority has adopted IAS I (Revised) Presentation of Financial Statements as from financial year 2008/2009. The revised IAS I has introduced new terminology and changes in the format and content of the financial statements. In addition, the revised standard has required presentation of a third statement of financial position at the beginning of the earliest comparative period (1 July 2008) because the Authority has made retrospective restatement of items following a change in accounting policy. Except for the changes in terminology, format and content, adoption of IAS I (Revised) has not affected the amounts reported in the financial statements.

2.2 Standards and Interpretations in issue but not yet effective

At the date of authorisation of these financial statements, the following standards and interpretations were in issue but not yet effective:

- ◆ IFRS 1: First-time Adoption of International Financial Reporting Standards
- ◆ IFRS 2: Share Based Payments
- ◆ IFRS 3: Business Combinations
- ◆ IFRS 5: Non-Current Assets Held for Sale and Discontinued Operations
- ◆ IFRS 7: Financial Instruments : Disclosures
- ◆ IFRS 8: Operating Segments
- ◆ IFRS 9: Financial Instruments

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

- ◆ IAS 1: Presentation of Financial Statements
- ◆ IAS 7: Statement of Cash Flows
- ◆ IAS 10: Events after the Reporting Period
- ◆ IAS 12: Income Taxes
- ◆ IAS 17: Leases
- ◆ IAS 21: The effects of changes in Foreign Exchange Rates
- ◆ IAS 24: Related Party Disclosures
- ◆ IAS 27: Consolidated and Separate Financial Statements
- ◆ IAS 28: Investments in Associates
- ◆ IAS 31: Interests in Joint Ventures
- ◆ IAS 32: Financial Instruments: Presentation
- ◆ IAS 34: Interim Financial Reporting
- ◆ IAS 36: Impairment of Assets
- ◆ IAS 38: Intangible Assets
- ◆ IAS 39: Financial Instruments : Recognition and Measurement
- ◆ IFRIC 9 (amended): Reassessment of Embedded Derivatives
- ◆ IFRIC 13: Customer Loyalty Programmes
- ◆ IFRIC 16 (amended): Hedges of a Net Investment in a Foreign Operation
- ◆ IFRIC 17: Distribution of Non-Cash Assets to Owners
- ◆ IFRIC 18: Transfers of Assets from Customers
- ◆ IFRIC 19: Extinguishing Financial liabilities with Equity Instruments.

It is anticipated that in future periods, adoption of the standards, amendments to published standards and interpretations which are relevant to MRA's operations will have no material impact on the financial statements of the Authority. The majority of the amendments are effective after 1 July 2009.

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

3. Accounting Policies

The principal accounting policies adopted by the Authority are as follows:

(a) Basis of Preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of property, plant and equipment

(b) Statement of Compliance

The financial statements of the Mauritius Revenue Authority (MRA) have been prepared in accordance with all applicable International Financial Reporting Standards (IFRS), including International Accounting Standards (IAS) issued by the International Accounting Standard Board (IASB).

(c) Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost less accumulated depreciation and depreciation is calculated to write off the cost of the tangible fixed assets on a straight line basis over their expected useful lives. A full year depreciation is charged in the year of acquisition and none in the year of disposal.

The annual rates of depreciation are as follows:

Computer Equipment	20%
Furniture & Fittings	10%
Scanners	12.50%
Vehicles & Equipment	20% & 25%

Capital Expenditure costing less than Rs 5000 is expensed to the statement of comprehensive income.

(d) Intangible Assets

Computer software costs are recognised as intangible assets and amortized using the straight-line method over their useful lives, not exceeding a period of 5 years.

(e) Inventories

Inventories consist of consumables and are valued at cost. Cost comprises the purchase price, duties and taxes and is determined by the first-in, first-out (FIFO) method.

(f) Accounts Receivable

Accounts receivable are stated at original invoice amount less an estimate for doubtful receivables based on a review of all outstanding amounts at year end.

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

(g) Cash and Cash equivalents

Cash and cash equivalents comprise cash at bank and cash in hand.

(h) Accounts Payable

Accounts payable are stated at their fair value.

(i) Revenue recognition

Taxes

MRA is an agent of Government for the collection of revenue under the Revenue Laws. The revenue collected on behalf of the Government is not reported in the financial statements.

Revenue Grant and other Income

These are recognised on an accrual basis.

(j) Government Grant

Revenue Grant

Grant received from Government to meet recurrent expenditure is treated as revenue grant.

Deferred Income

Grants received from Government for capital expenditure are treated as deferred income. An amount equal to the depreciation charge for the year is transferred to other income in the statement of comprehensive income and the amount of deferred income to be amortised in the next 12 months is recognised as a current liability.

(k) Excise Stamps

The cost of excise stamps, sale proceeds and grants received are accounted for through a Revolving Fund.

(l) Employee Benefits

(i) Retirement Benefits under Defined Benefit Pension Plan

The MRA Staff Pension Fund is a defined benefit plan and its assets are managed by the SICOM Ltd. The cost of providing the benefit is determined in accordance with actuarial review.

The present value of defined benefit obligations is recognised in the statement of financial position as a non-current liability or non-current asset after adjusting for fair value of plan assets, any unrecognised actuarial gains and losses and any unrecognised past service cost.

The current service cost and any unrecognised past service cost are included as an expense together with the associated interest cost, net of expected return on plan assets.

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

A portion of the actuarial gains and losses will be recognised as income or expense if the net cumulative unrecognised actuarial gains or losses at the end of the previous accounting period exceeded the greater of:

- 10% of the present value of the defined benefit obligation at that date; and
- 10% of the fair value of plan assets at that date.

The excess determined is spread over the expected average remaining working lives (23 years) of employees in the plan.

(ii) State plan

For those employees holding a permanent and pensionable post, MRA contributes to the Family Protection Scheme managed by SICOM Ltd and the Civil Service FPS Board. It also contributes to National Pension Scheme for those working on contract basis. The contributions are expensed to the Statement of Comprehensive Income in the period in which they fall due.

(m) Impairment

At each reporting date, the Authority reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any, and the carrying amount of the asset is reduced to its recoverable amount.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the statement of comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

4. Accounting Judgements and key Sources of Estimation Uncertainty

The preparation of financial statements in accordance with IFRS requires the Authority's management to exercise judgement in the process of applying the accounting policies. It also requires the use of accounting estimates and assumptions that may affect the reported amounts and disclosures in the financial statements. Judgements and estimates are continuously evaluated and are based on historical experience and other factors, including expectations and assumptions concerning future events that are believed to be reasonable under the circumstances. The actual results could, by definition therefore, often differ from the related accounting estimates.

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

5. Property, Plant & Equipment

	Computer Equipment Rs	Furniture & Fittings Rs	Vehicles & Equipment Rs	Total Rs
<u>COST / VALUATION</u>				
AT 1 JULY 2009	52,317,840	37,041,828	192,295,739	281,655,407
PRIOR YEAR ADJUSTMENT	(472,771)	(7,239,280)	(668,127)	(8,380,178)
AT 1 JULY 2009, AS RESTATED	51,845,069	29,802,548	191,627,612	273,275,229
ADDITIONS	21,643,495	3,674,734	24,360,391	49,678,620
REVALUATION			(11,370,900)	(11,370,900)
DISPOSALS	(577,900)	(1,208,143)	(970,803)	(2,756,846)
AT 31 DECEMBER 2010	72,910,664	32,269,139	203,646,300	308,826,103
<u>DEPRECIATION</u>				
AT 1 JULY 2009	21,008,397	11,988,876	113,036,903	146,034,176
PRIOR YEAR ADJUSTMENT	(282,523)	(2,165,568)	(393,883)	(2,841,974)
AT 1 JULY 2009, AS RESTATED	20,725,874	9,823,308	112,643,020	143,192,202
CHARGE FOR THE PERIOD	19,739,288	4,506,015	39,860,691	64,105,994
REVALUATION			(11,370,900)	(11,370,900)
DISPOSALS	(361,363)	(836,251)	(814,209)	(2,011,823)
AT 31 DECEMBER 2010	40,103,799	13,493,072	140,318,602	193,915,473
<u>NET BOOK VALUE</u>				
AT 31 DECEMBER 2010	32,806,865	18,776,067	63,327,698	114,910,630
AT 30 JUNE 2009, AS RESTATED	31,119,195	19,979,240	78,984,592	130,083,027

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

6. Intangible Assets

	Computer Software Rs
<u>COST</u>	
AT 1 JULY 2009	22,540,113
PRIOR YEAR ADJUSTMENT	(3,036)
AT 1 JULY 2009, AS RESTATED	22,537,077
ADDITIONS	62,977,412
AT 31 DECEMBER 2010	85,514,489
<u>AMORTIZATION</u>	
AT 1 JULY 2008	9,555,763
PRIOR YEAR ADJUSTMENT	(3,036)
AT 1 JULY 2009, AS RESTATED	9,552,727
CHARGE FOR THE YEAR	19,822,829
AT 31 DECEMBER 2010	29,375,556
<u>NET BOOK VALUE</u>	
AT 31 DECEMBER 2010	56,138,933
AT 30 JUNE 2009, AS RESTATED	12,984,350

7. Asset under Construction

The "Integrated Tax Administration Solution" (ITAS) project went live in March 2010 and costs incurred were capitalized as an asset as future economic benefits associated with the item will flow to the Authority and the costs of the item have been measured reliably and have been incurred in bringing the asset to its current condition and location.

	31 Dec 10 Rs	30 Jun 09 Rs
8. Inventories		
Stationery	4,172,743	1,948,319
Excise Stamps	3,177,721	527,286
Spare parts	831,071	736,426
Total	8,181,535	3,212,031

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

	31 Dec 10 Rs	30 Jun 09 Rs
9. Trade & other receivables		
Trade Receivables	387,593	2,004,564
Other Receivables	8,239,462	8,283,899
	8,627,055	10,288,463
Prepayments	570,431	3,282,619
Total	9,197,486	13,571,082
10. Cash and Cash Equivalents		
Cash at Bank	91,619,414	58,869,793
Cash in Hand	61,413	44,709
Total	91,680,827	58,914,502
11. Trade and Other Payables		
Trade Payables	11,534,202	13,743,488
Other Payables	7,432,274	19,237,156
Deposits	16,433,200	8,011,495
Total	35,399,676	40,992,139
12. Deferred Income		
At 1 July	207,036,464	220,686,259
Grant received during the period	66,041,734	36,194,000
	273,078,198	256,880,259
Transfer to other income	(89,962,375)	(49,843,795)
	183,115,823	207,036,464
Amount to be amortised within one year recognised as Current Liability	(62,000,000)	(42,000,000)
At 30 June / 31 December	121,115,823	165,036,464
13. Revolving Fund - Excise Stamps		
Sales	23,963,875	17,745,759
Cost of Sales	(9,966,064)	(7,960,903)
	13,997,811	9,784,856
Grant received	-	3,300,000
Penalty	140,308	-
Interest Net of Bank Charges	1,879,099	788,669
Net Income	16,017,218	13,873,525
Transfer from Accumulated Surplus	-	7,700,000
	16,017,218	21,573,525
Balance 1 July	21,573,525	-
Balance 30 June/31 December	37,590,743	21,573,525
14. Grant From Government		
Grant From Government	1,272,900,000	789,127,000

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

	31 Dec 10 Rs	30 Jun 09 Rs
15. Other Income		
Transfer from deferred income	89,962,375	49,843,795
Sundry Income	1,928,448	1,443,293
Interest Receivable	3,476,297	2,333,560
Total	95,367,120	53,620,648
16. Administrative Expenses		
Staff Costs	1,051,011,182	653,813,915
Training of Staff	12,228,105	8,255,753
Board Members Fees and Expenses	2,995,126	1,970,709
Missions /Training Abroad	4,329,966	2,484,171
Professional Fees	7,357,622	3,079,939
Office Expenses & Services	39,259,303	20,268,536
Rent	56,026,738	38,642,895
Cost of Utilities	39,549,547	25,366,175
Motor Vehicles Expenses	14,226,979	7,423,886
Advertising and Publications	6,374,092	4,272,119
Materials, Supplies and Consumables	20,097,017	12,427,783
IT Expenses	16,437,130	8,797,423
Uniform	4,074,217	3,130,156
Contributions /Subscriptions to Other Organizations	4,385,069	1,515,286
Provision-Retirement Benefit Obligations	21,683,061	(7,494,332)
Other Operating Expenses	240,201	123,780
	1,300,275,355	784,078,194
Depreciation and Amortization	83,928,823	49,843,795
	1,384,204,178	833,921,989
17. Finance Cost		
Bank Charges	142,845	85,518

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

18 - Related Party Transactions

The Authority regards the Government of Mauritius as its controlling party and is making the following disclosures for the period under review in accordance with IAS 24 (Related Party Disclosures).

	31 Dec 10 Rs	30 Jun 09 Rs
<u>(i) Grants from Government</u>		
<u>Capital Grant</u>		
Balance 1 July	207,036,464	220,686,259
Received during the period	66,041,734	36,194,000
Deferred during the period	(89,962,375)	(49,843,795)
Balance 30 June/31 December	183,115,823	207,036,464
<u>Revenue Grant</u>		
Received during the year	1,272,900,000	789,127,000
<u>(ii) Compensation to Key Management Personnel</u>		
<u>Short term benefits</u>		
Fees to Board Members	2,880,000	1,920,000
Management Personnel Compensation	54,831,947	29,560,863
Post-employment benefits contribution	-	-
Termination benefits	-	2,301,242
	57,711,947	33,782,105

As per provisions of the Act constituting the Authority, the Board members represent the interest of Stakeholders. However, the Board considers that such representation does not trigger any other related party transactions that would require any further disclosure.

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

19. Retirement Benefit Obligation

The pension plan is a final salary defined benefit plan for employees and is funded by both the MRA and its employees. The assets of the funded plan are held and administered independently by SICOM Ltd.

	31 Dec 10 Rs	30 Jun 09 Rs
Amounts recognized in statement of financial position at end of period:		
Present value of funded obligation	1,230,823,650	1,054,557,219
(Fair value of plan assets)	(985,977,030)	(801,716,087)
	244,846,620	252,841,132
Present value of unfunded obligation	0	0
Unrecognized actuarial gain/(loss)	(241,210,747)	(270,791,700)
Unrecognized transition amount	0	0
Liability recognized in statement of financial position at end of period	3,635,873	(17,950,568)
Amounts recognized in statement of comprehensive income:		
Current service cost	69,529,933	43,496,611
Employee Contributions	(42,508,062)	(26,519,061)
Fund expenses	1,731,466	1,094,343
Interest cost	166,092,762	89,614,725
(Expected return on plan assets)	(136,110,359)	(87,192,324)
Actuarial loss/(gain) recognized	7,188,521	493,464
Past service cost recognized	0	0
Transition effect of adopting IAS 19	0	0
Total, included in staff costs	65,924,261	20,987,758
Movements in liability recognized in statement of financial position:		
At start of period	(17,950,568)	(10,552,856)
Total staff cost as above	65,924,261	20,987,758
(Contributions paid)	(44,337,820)	(28,385,470)
At end of period	3,635,873	(17,950,568)
Actual return on plan assets:	137,870,586	(16,269,494)
Main actuarial assumptions at end of period:		
Discount rate	10.50%	10.50%
Expected rate of return on plan assets	11.00%	11.00%
Future salary increases	7.50%	7.50%
Future pension increases	5.50%	5.50%

The overall expected rate of return on plan assets is determined by reference to market yields on bonds.

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

	31 Dec 10 Rs	30 Jun 09 Rs
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	1,054,557,219	853,473,570
Current service cost	69,529,933	43,496,611
Interest cost	166,092,762	89,614,725
(Benefits paid)	(38,724,060)	(3,154,011)
Liability (gain)/loss	(20,632,204)	71,126,324
Present value of obligation at end of period	1,230,823,650	1,054,557,219
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	801,716,087	767,329,404
Expected return on plan assets	136,110,359	87,192,324
Employer normal contributions	44,337,820	28,385,470
Employee contributions	42,508,062	26,519,061
(Benefits paid + other outgo)	(40,455,526)	(4,248,354)
Asset gain/(loss)	1,760,228	(103,461,818)
Fair value of plan assets at end of period	985,977,030	801,716,087
Distribution of plan assets at end of period		
<u>Percentage of assets at end of period</u>		
Government securities and cash	52.20%	56.35%
Loans	7.80%	8.06%
Local equities	25.20%	20.97%
Overseas bonds and equities	14.00%	13.65%
Property	0.80%	0.97%
Debenture stocks	0.00%	0.00%
Total	100%	100%

Additional disclosure on assets issued or used by the reporting entity

	(%)	(%)
<u>Percentage of assets at end of period</u>		
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

History of obligations, assets and experience adjustments

Period	31 Dec 10 Rs	30 Jun 09 Rs
Currency		
Fair value of plan assets	985,977,030	801,716,087
(Present value of defined benefit obligation)	(1,230,823,650)	(1,054,557,219)
Surplus/(deficit)	(244,846,620)	(252,841,132)
Asset experience gain/(loss) during the period	1,760,228	(103,461,818)
Liability experience gain/(loss) during the period	(20,632,204)	71,126,324

Period	2011
Expected employer contributions	31,761,956

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

19. Retirement Benefit Obligation (Cont'd)

The fair value of plan assets reported in the previous period (30 June 2009) was reviewed and adjusted by SICOM Ltd. The effect of the review is a decrease of Rs 96 620 both in assets recognised in statement of financial position and amount (staff costs) recognised in statement of comprehensive income for that period.

The prior year adjustment required is considered to be immaterial and the comparative amounts have therefore not been restated.

20. Prior Year Adjustment

The Authority reviewed its policy for capitalization of expenditure. Capital expenditure costing less than Rs 5000 is now expensed to the statement of comprehensive income with a view to eliminating low cost items from the fixed assets register.

The effect of the change in accounting policy is to reduce cost of assets and accumulated depreciation at 30 June 2009 by Rs 8,383,214 and Rs 2,845,010 respectively and accumulated surplus by Rs 5,538,204. It is not practical to compute the adjustment relating to periods prior to that ended 30 June 2009.

An amount of Rs 5,538,204 equivalent to the carrying value of the assets has also been transferred from deferred income to accumulated surplus.

The effect of the prior year adjustment on accumulated surplus is therefore Nil.

21. Revaluation of Assets

The whole class of motor vehicles were revalued in December 2010 by MRA's Engineer.

The values were determined by reference to the actual state of the vehicles, observable prices on the market and prices obtained in recent disposals of vehicles. The revaluation resulted into a surplus of Rs 8.2 million.

The Carrying amount that would have been recognised, had the assets been carried under the cost model is Nil.

22. Contingent Liability

The MRA has contingent liabilities in respect of some claims resisted before the court. However, it is difficult to give a prudent estimate of their financial effects and it is considered that possibility of outflow in settlement is remote.

MRA Financial Statements

NOTES TO ACCOUNTS - PERIOD ENDED 31 DECEMBER 2010

23. Capital Commitments

Capital expenditure contracted for at 31 December 2010 but not recognised in the financial statements is Rs 17.7 Million.

24. Controlling Party

The Authority regards the Government of Mauritius as its controlling party.

25. Risk

- (i) Except where stated elsewhere, the carrying amounts of the Authority's financial assets and financial liabilities approximate their fair values due to the short-term nature of the balances involved.
- (ii) The Authority is not exposed to foreign currency risk as all its financial assets and financial liabilities are denominated in Mauritian Rupees.
- (iii) Except for cash held at bank in current accounts, the Authority does not have investment in term deposits nor any loan commitments. Hence, it is not exposed to interest rate risk.
- (iv) The Authority's credit risk is primarily attributable to its trade receivables. Management reviews all outstanding amounts at year end to determine doubtful receivables.

26. Income Tax

The Authority is not liable to income tax.



**11. MRA'S
PERFORMANCE
RECORD - A
SUMMARY
(PART A)**

JULY - DECEMBER 2009

MRA's performance record – A summary (July - December 2009)

Objectives	Indicators	Targets		Achievements	
1. Improving prospects for sustained economic growth by reducing revenue and fiscal deficit through buoyant tax revenues	• Tax revenue collected	Tax	Rs million	Tax	Rs million
		Corporate Tax	4,050	Corporate Tax	5,100
		Income Tax	2,355	Income Tax	2,341
		TDS	325	TDS	431
		NRPT	115	NRPT	136
		VAT	9,350	VAT	9,895
		Customs Duties	780	Customs Duties	802
		Excise Duties	4,348	Excise Duties	4,633
		Gambling	945	Gambling	766
		Others	1,100	Others	1,091
		Total	23,368	Total	25,195
2. Enhanced organisational efficiency and effectiveness of tax administration	• Percentage of actual tax collections to budgeted tax collections	98% - 100% - Good Above 100% - Excellent		108%	
	• Percentage of actual tax collections to revised tax collections	100% - Good Above 100% - Excellent		108%	
	• Average no. of days for registering taxpayers	3		3	
2. Enhanced organisational efficiency and effectiveness of tax administration	• Maximum time taken to process returns and issue refunds	Income Tax - Emoluments 40 days		94% effected in 40 days.	
		7 days for Fast Track cases in VAT		98% of Fast Track cases repayments effected within 7 days.	
	• Number and amount of refunds	N/A		21,076 income tax refunds were effected amounting to Rs 172 million	

MRA's performance record – A summary (July - December 2009)



Objectives	Indicators	Targets		Achievements	
2.Enhanced organisational efficiency and effectiveness of tax administration (cont'd)	• Percentage of interest paid on refunds to total amount of refunds	0%		No interest paid	
	• Percentage of returns filed electronically to total no. of returns	100% for LTD; 100% increase for MSTD		94.4% for LTD; 155.9% increase for MSTD	
3.Improved enforcement machinery through strengthening of audit capacity and greater emphasis on liquidation of debt both old and new	• Percentage of cases selected for audit	LTD	18%	LTD	23%
		MSTD:-		MSTD:-	
		Income Tax	5%	Income Tax	0.56%
		VAT	10%	VAT	2.18%
		PAYE	2%	PAYE	0.22%
		Gaming	50%	Gaming	15.3%
		Horse Racing	100%	Horse Racing	100%
	• No. of cases identified following department's intelligence work	35		37	
	• No. of Investigations completed	30		33	
	• Amount agreed under assessments & compounding	Rs 12 million		Rs 23.9 million	
	• No. of cases where assessments are agreed	15		17 completed 7 partly completed	
	• Average additional tax demand created per fiscal investigation	Rs 1.7 million		Rs 1.7 million	
	• No. of cases in which compounding agreement reached	2		1	
	• Percentage of number of cases recommended for prosecution to the total no cases investigated	3%		6%	

MRA's performance record – A summary (July - December 2009)

Objectives	Targets				Achievements		
3.Improved enforcement machinery through strengthening of audit capacity and greater emphasis on liquidation of debt both old and new (cont'd)	• Percentage of the no. of cases where business audit is completed within 3 months of its beginning to the total no. of audits	10% - LTD 50% - MSTD			42.6% - LTD 60.3% - MSTD		
	• Percentage of the no. of cases where business audit is completed within 6 months of its beginning to the total no. of audits	75% - MSTD			79.1% - MSTD		
		No target fixed. Last year's position:-					
	• Assessments raised	Tax	No. of Assessments	Tax Yield (Rs million)	Tax	No. of Assessments	Tax Yield (Rs million)
		Income Tax	689	86.6	Income Tax	629	134.8
		Corporate Tax	163	120.0	Corporate Tax	322	704.9
		VAT	100	126.2	VAT	120	187.0
		Total	952	332.8	Total	1,071	1,026.7
• Arrears collected	Rs 693.7 million			Rs 799 million			
• Percentage of total amount of old collectible debt collected to total collectible debt at the start of the year	20%			23.24%			

MRA's performance record – A summary (July - December 2009)



Objectives	Indicators	Targets			Achievements		
4. Boosting tax revenues through widening of tax base	• Number of visits for widening of tax base	40			68		
5. Improving trade facilitation through modern and internationally accepted customs procedures	• Percentage of import declarations selected for physical inspection	12.5%			16%		
	• Average dwell time for cargo	Channels	Sea	Air	Channels	Sea	Air
		Green	3 hrs	45 mins	Green	2 hrs	64mins
		Yellow	6 hrs	77 mins	Yellow	4 ³ / ₈ hrs	67 mins
		Red	27 hrs	24 hrs	Red	26 ³ / ₈ hrs	15 ⁷ / ₈ hrs
	• Maximum time taken to issue a tariff ruling	2.5 days			2.5 days		
6. Effective enforcement through audit and other stringent measures in customs	• Number of e-payment users	95			97		
	• Exports clearance time	8 minutes			8 minutes		
	• Total number of post clearance audits during the year	40			47		
	• Percentage of audits completed to the total number of audits						
	within 3 months	80%			100%		
	within 6 months	100%			100%		
	• Total number of Customs Offence Reports(CORs) raised	150			228		
	• Duties and Taxes raised from CORs	Rs 30 million			Rs 11.8 million		
	• Duties & Taxes collected from CORs	Rs 6 million			Rs 2.9 million		
	• Penalty collected from CORs	Rs 6 million			Rs 4.4 million		
	• Total amount of duties and taxes raised as a result of value upliftments	Rs 10 million			Rs 17.5 million		

MRA's performance record – A summary (July - December 2009)

Objectives	Indicators	Targets	Achievements		
7. Enhanced organizational efficiency and effectiveness for collection of excise duties	<ul style="list-style-type: none"> Number of errors/offences detected on excise declarations 	100	151		
8. Improvement in enforcement at excise stations	<ul style="list-style-type: none"> Average number of visits at excise stations 	100	259		
9. Protecting society against illicit trades and related criminal activities	<ul style="list-style-type: none"> Narcotics seizure 	N/A	Narcotics	Weight/Qty	Value(Rs)
			Heroin	2,245 gms	33.6m
			Hashish/ Cannabis	5,47 gms + 46 seeds	0.02m
			Subutex	112 Tabs	0.112m
			Psychotropes	597 tabs	0.005m
			TOTAL VALUE		33.8m
10. Fostering voluntary compliance and better operational and taxpayer services	<ul style="list-style-type: none"> Number of awareness raising campaigns organized 	25	25		
	<ul style="list-style-type: none"> % of advisory visits to large taxpayers at their request 	100%	100%		
	<ul style="list-style-type: none"> Number of educational seminars conducted 	12 during the year	18		
	<ul style="list-style-type: none"> Number of taxpayer information leaflets issued 	10 during the year	3		
	<ul style="list-style-type: none"> Number of times MRA website is updated 	As and when needed	309 times		
	<ul style="list-style-type: none"> Time within which tax payers' telephonic queries are answered (Average Serving Time) 	2 minutes	3.11 minutes		
	<ul style="list-style-type: none"> Time within which tax payers' queries are answered on office visits (Average Serving Time) 	10 minutes	4.28 minutes		

MRA's performance record – A summary (July - December 2009)



Objectives	Indicators	Targets	Achievements	
11. Improving integrity and fairness	• Number of cases where declaration of assets are verified and reports produced	150	150	
	• Number of cases of complaints/ allegations where enquiries initiated	70	31	
	• Percentage of cases where complaints/ allegations where reports are submitted to DG/ Chairman	50%	71.0%	
	• Number of cases where disciplinary action was recommended	5	8	
	• Number of training sessions held with staff to promote integrity culture	6	0	
	• Preparation of an Annual Internal audit Report	September 2009	Finalised – September 2009	
	• Preparing & implementing Annual Audit Plan using a risk based methodology	August 2009	Finalised – August 2009	
	• Number of system audits	4	3 System audited a. 2 Customs – Arrival Hall, & Sales of Excise Stamps b. OSD & Finance – Passenger fee	4 Audits in progress a. OSD – Debt Management b. MSTD – Objection & Appeal c. Customs – Bonded Showrooms d. Customs, MSTD, Finance – VAT refund to MCCI

MRA's performance record – A summary (July - December 2009)

Objectives	Indicators	Targets	Achievements
12. Establishment of Integrated Tax Administration System for Revenue Departments	<ul style="list-style-type: none"> Realisation Phase for core services in ITAS 	80% to be completed by December 2009 100% to be completed by March 2010	Scope of Go live for 1 March 2010 has been redefined for specific tax types (excluding Income and Corporate Tax)
13. Increased level of automation	<ul style="list-style-type: none"> Implementation of Document Management System (DMS) – (Independent of ITAS) 	Basic DMS working by December 2009	RFP document prepared
	<ul style="list-style-type: none"> Employee Self Service for FIN/ HRMS 	100 % by December 2009	100% completed
14. Customs Support	<ul style="list-style-type: none"> Configuration of Network & servers for MIS at Custom House 	100% by December 09 provided CH is ready	95% achieved - All new ICT equipment deployed. Testing in progress
	<ul style="list-style-type: none"> Networking and systems tests for Custom House 	100% by December 09 provided CH is ready	90% - achieved
15. MIS for other departments	<ul style="list-style-type: none"> Percentage of request for information disposed of / addressed to the total number of such requests 	80%	98% - achieved

MRA's performance record – A summary (July - December 2009)



Objectives	Indicators	Targets	Achievements
16. Managing Performance and Research	• Revenue Monitoring and Forecasting	Monthly	Monthly
	• Finalization of Performance Indicators and targets / benchmarks for different departments in MRA	July 2009	Completed in July 2009
	• Monitoring performance of different departments against set targets/ benchmarks	Monthly monitoring	Being done on a monthly and cumulative basis
	• Monitoring of Performance Based Budget	Quarterly	Task completed within set deadlines
	• Preparation of papers in connection with taxation issues	4	4 comprising of - Business process re-engineering at MRA Strategic Note - CATA – Current Development in organising for effective tax administration - Strategies for taxation of cash based transaction - Impact of recession on key sectors
	• Contribution to the Budget Exercise	November 2009	All budgetary proposals finalized and sent to MOFED in October 2009. Proposed amendments to revenue laws (Finance Bill)

MRA's performance record – A summary (July - December 2009)

Objectives	Indicators	Targets	Achievements
17. HR Reforms	• No. of Training Programmes conducted and training opportunities abroad 'capitalised'	60	110
	• % staff who completed Induction Training	100%	100%
	• % utilization of amount allocated for training	100%	99.9%
	• No. of Man Days provided	1,500	2,554 Man days
	• No. of Meetings with Staff Association	6	4
	• % of posts vacant against total posts	4%	5.02%
	• Time Taken (months) to fill in vacancies after advertisement	2	2
	• No. of monthly health and safety inspections conducted	6	74 stations where MRA staff is posted have been visited by the Health & Safety Officer
	• No. of Health & Safety Committees held	3	3
	• Implementation of the Performance Appraisal System based on KPIs for all MRA staff	Every 6 months	Performance Appraisal Exercise for July-Dec2009 conducted in January 2010
	• Extension of electronic attendance through the enforcement of CCTV cameras	December 2009	Project in progress
	• Provision of HR service on line to staff through HRMS	December 2009	HRMS is fully operational at MRA Head office & Customs
	• Corporate Social Responsibility		
	- Empowerment Programme for Graduate & Diploma	12 per year	25
	- Training placement for university students	15 per year	11
	- Bridging the gap programme for lower VI students	75 per year	70
	• Percentage of wage bill allocated to staff training	2%	1.1%
	• Training Evaluation Conducted	100%	96%
	• Rate of staff turnover	2%	0.39%
	• Regular reconciliation of staff records & payrolls	Bi - monthly	Being done a monthly basis before the payroll run
	• Implement Business Continuity Plan & Disaster Recovery Plan (Combination of IS & HRT)	December 2009	Two meetings of the committee have been held

**11. MRA'S
PERFORMANCE
RECORD - A
SUMMARY
(PART B)**

**JANUARY - DECEMBER
2010**

MRA's performance record – A summary (January - December 2010)

Objectives	Indicators	Targets		Achievements	
1. Improving prospects for sustained economic growth by reducing revenue and fiscal deficit through buoyant tax revenues	• Tax revenue collected	Tax	Rs million	Tax	Rs million
		Corporate Tax	8,760	Corporate Tax	8,476
		Income Tax	4,120	Income Tax	4,526
		TDS	815	TDS	967
		NRPT	60	NRPT	86
		VAT	20,600	VAT	21,088
		Customs Duties	1,600	Customs Duties	1,525
		Excise Duties	8,618	Excise Duties	9,331
		Gambling	1,115	Gambling	1,486
		Others	1,674	Others	1,859
		Total	47,362	Total	49,344
2. Enhanced organizational efficiency and effectiveness of tax administration	• Percentage of actual tax collections to budgeted tax collections	98% - 100% - Good Above 100% - Excellent		104.2%	
	• Percentage of actual tax to revised tax collections	100% - Good Above 100% - Excellent		103.9%	
	• Average no. of days for registering taxpayers	3		3	
2. Enhanced organizational efficiency and effectiveness of tax administration	• Maximum time taken to process returns and issue refunds	40 days salary cases		97% of Income Tax returns processed and refunds issued within 40 days from the date of submission of returns.	
	• Number and amount of refunds	N/A		22,654 income tax refunds were effected amounting to Rs 207 million	

MRA's performance record – A summary (January - December 2010)



Objectives	Indicators	Targets		Achievements	
2.Enhanced organizational efficiency and effectiveness of tax administration (cont'd)	• Percentage of interest paid on refunds to total amount of refunds	0%		No interest paid	
	• Percentage of returns filed electronically to total no. of returns	LTD - 100% MSTD – Company above Rs10m – 90% – Company below Rs10m – 40% – Individuals – 40,000		LTD – 96.3% MSTD – Company above Rs10m – 95% – Company below Rs 10m – 58% – Individuals – 44,913	
3.Improved enforcement machinery through strengthening of audit capacity and greater emphasis on liquidation of debt both old and new	• Percentage of cases selected for audit	LTD		LTD	
		MSTD:-	25%	MSTD:-	35.3%
		Income Tax	5%	Income Tax	1.05%
		VAT	10%	VAT	3.26%
		PAYE	2%	PAYE	1.72%
		Gaming	25%	Gaming	34.69%
		Horse Racing	100%	Horse Racing	100%
	• No. of Investigations completed	90		92	
	• Amount agreed under assessments & compounding	Rs 50 million		Rs 68.9 million	
	• No. of cases in which assessments are agreed / compounded	40% of cases completed		65%	
	• Average additional tax demand created per fiscal investigation	Rs 1.7 million		Rs 1.93 million	
	• Percentage of number of cases recommended for prosecution to the total no cases investigated	3%		3.3%	
	• No. of cases in which compounding agreement reached	60		61	

MRA's performance record – A summary (January - December 2010)

Objectives	Indicators	Targets			Achievements		
3.Improved enforcement machinery through strengthening of audit capacity and greater emphasis on liquidation of debt both old and new (cont'd)	• Percentage of the no. of cases where business audit is completed within 3 months of its beginning to the total no. of audits	10% - LTD Up to 50% - MSTD			32.5% - LTD 47.5% - MSTD		
	• Percentage of the no. of cases where business audit is completed within 6 months of its beginning to the total no. of audits	Up to 75% - MSTD			63.4% - MSTD		
		No target fixed. Last year's position:-					
	• Assessments raised	<i>Tax</i>	<i>No. of Assessments</i>	<i>Tax Yield (Rs million)</i>	<i>Tax</i>	<i>No. of Assessments</i>	<i>Tax Yield (Rs million)</i>
		Income Tax	629	134.8	Income Tax	1,487	197.5
		Corporate Tax	322	704.9	Corporate Tax	684	934.5
		VAT	120	187.0	VAT	346	566.3
		Total	1,071	1,026.7	Total	2,517	1,698.3
	• Arrears collected	Rs 1,054 million			Rs 927 million		
	• Percentage of total amount of old collectible debt collected to total collectible debt at the start of the year	20%			27.1%		
	• Reduce book balance of debt as on 1 st Jan 2011 as compared to 1 st Jan 2010	10%			12.2%		

MRA's performance record – A summary (January - December 2010)



Objectives	Indicators	Targets			Achievements		
4. Boosting tax revenues through widening of tax base	• Number of visits for widening of tax base	80			83		
5. Improving trade facilitation through modern and internationally accepted customs procedures	• Percentage of import declarations selected for physical inspection	12.5%			17%		
	• Average dwell time for cargo	<i>Channels</i>	<i>Sea</i>	<i>Air</i>	<i>Channels</i>	<i>Sea</i>	<i>Air</i>
		Green	3 hrs	45 mins	Green	3 hrs	45mins
		Yellow	6 hrs	77 mins	Yellow	5 hrs	53 mins
		Red	27 hrs	24 hrs	Red	25 hrs	31 hrs
	• Maximum time taken to issue a tariff ruling	2.5 days			2.5 days		
	• Number of e-payment users	122			112		
	• Exports clearance time	Sea: 8 minutes			Sea: 5 minutes		
6. Effective enforcement through audit and other stringent measures in customs	• Total number of post clearance audits during the year	100			118		
	• Percentage of audits completed to the total number of audits within 3 months	80%			100%		
	within 6 months	100%			100%		
	• Total number of Customs Offence Reports(CORs) raised	400			467		
	• Duties and Taxes raised from CORs	Rs 30 million			Rs 605.6 million		
	• Duties & Taxes collected from CORs	Rs 20 million			Rs 11.4 million		
	• Penalty collected from CORs	Rs 20 million			Rs 8.4 million		
	• Total amount of duties and taxes raised as a result of value upliftments	Rs 25 million			Rs 29.5 million		

MRA's performance record – A summary (January - December 2010)

Objectives	Indicators	Targets	Achievements		
7. Improvement in enforcement at excise stations	• Number of visits by Excise Enforcement Team	50	829		
	• Number of excise offences detected	25	20		
	• Number of audits of excise operators	30	37		
8. Protecting society against illicit trades and related criminal activities	• Narcotics seizure	N/A	Narcotics	Weight/Qty	Value(Rs)
			Heroin	2,408.3 gms	36.1m
			Hashish/ Cannabis	196.85 gms+ 21 seeds	0.32m
			Cocaine	20gms	0.3m
			Psychotropes	243 tabs	0.002m
			TOTAL VALUE		36.7m
9. Fostering voluntary compliance and better operational and taxpayer services	• Number of awareness raising campaigns organized	25	35		
	• % of advisory visits to large taxpayers at their request	100%	Nil		
	• Number of educational seminars conducted	20	16		
	• Number of taxpayer information leaflets issued	10	10		
	• Number of times MRA website is updated	As and when needed	541 times		
	• Number of subscribers to MRA Taxpayer Mailing Service	5,000	5,714		
	• Time within which tax payers' telephonic queries are answered (Average Serving Time)	2 minutes	3.17 minutes		
	• Time within which tax payers' queries are answered on office visits (Average Serving Time)	10 minutes	4.38 minutes		

MRA's performance record – A summary (January - December 2010)



Objectives	Indicators	Targets	Achievements	
10. Improving integrity and fairness	• Number of cases where declaration of assets are verified and reports produced	350	332	
	• Number of cases of complaints/ allegations where enquiries initiated	65	33	
	• Percentage of cases where complaints/ allegations where reports are submitted to DG/ Chairman	75%	72.7%	
	• Number of cases where disciplinary action was recommended	10	Disciplinary action recommended in 6 cases directed at 13 officers	
	• Number of training sessions held with staff to promote integrity culture	12	12	
	• Preparation of an Annual Internal audit Report	March 2010	Finalised – April 2010	
	• Preparing & implementing Annual Audit Plan using a risk based methodology	March 2010	Finalised – April 2010	
	• Number of system audits	4 to be completed and 4 new	5 System audited <ul style="list-style-type: none"> a. OSD – Debt Management b. MSTD – Objection & Appeal c. Customs, MSTD, Finance – VAT refund to MCCI d. Customs – Bonded Showrooms e. Special Assignment system Audit at MDFP 	3 Audits in progress <ul style="list-style-type: none"> a. LTD - VAT Repayment b. Customs - Bonded Tanks c. Refund & Repayments at Finance

MRA's performance record – A summary (January - December 2010)

Objectives	Indicators	Targets	Achievements
11. Establishment of Integrated Tax Administration System for Revenue Departments	<ul style="list-style-type: none"> • ITAS – Completion of core and non-core services 	100%-August 2010	<ul style="list-style-type: none"> • Phase I (Registration & all other modules excluding ITax & CTax) – Went live on 15 March 2010 & 98% completed • Phase II – started on 14th June 2010 & 7% completed
12. Increased level of automation	<ul style="list-style-type: none"> • Implementation of Document Management System (DMS) – (Independent of ITAS) 	December 2010	50% completed
	<ul style="list-style-type: none"> • Enhancement of FIN/HRMS 	Review and simplify employee self-service	60% completed
	<ul style="list-style-type: none"> • Setup electronic filing infrastructure 	Hosting of servers for e-filing and web-services at MRA	50% Completed
13. Customs Support	<ul style="list-style-type: none"> • Enhancement of ICT infrastructure for Customs Management System (CMS II) 	Upgrade of SAN and Memory to CMS II servers.	60% completed
14. MIS for other departments	<ul style="list-style-type: none"> • General requests from users and stakeholders 	95% attended and completed	100% completed

MRA's performance record – A summary (January - December 2010)



Objectives	Indicators	Targets	Achievements
15. Managing Performance and Research	• Revenue Monitoring and Forecasting	Monthly	Being done on a monthly and cumulative basis
	• Finalization of Performance Indicators and targets / benchmarks for different departments in MRA	January 2010	Completed in January 2010
	• Monitoring performance of different departments against set targets/ benchmarks	Monthly monitoring	Being done on a monthly and cumulative basis.
	• Monitoring of Performance Based Budget	Quarterly	All reports sent within agreed deadlines
	• Contribution to the Budget Exercise	November 2010	<ul style="list-style-type: none"> • All budgetary proposals finalized and sent to MOFED in October 2010. • Also contributed to the drafting of the Finance Bill • PBB for MRA – Submitted to MOFED in September 2010 • Attending to PQs
	• Preparation of Papers in connection with taxation issues	6	7 comprising of <ul style="list-style-type: none"> - Global Business sector: Revenue Trends, Recent Development & Future Challenges - Analysis of Corporate Tax collection - Measuring the efficiency & effectiveness of the Customs Department - Taxation of Insurance Companies in Mauritius - Estimating Individual Taxpayer Gap - Taxation of shipping & Air Services - Tax Implication of major relief to taxpayers

MRA's performance record – A summary (January - December 2010)

Objectives	Indicators	Targets	Achievements
16. HR Reforms	• No. of Training Programmes conducted and training opportunities abroad 'capitalised'	125	151
	• % staff who completed Induction Training	100%	100%
	• % utilization of amount allocated for training	100%	94.4%
	• No. of Man Days provided	3,000	4,345 Man days
	• No. of Meetings with Staff Association	10	11
	• % of posts vacant against total posts	4%	6.72%
	• Time Taken (months) to fill in vacancies after advertisement	2 months	It takes an average of 6 months to fill up vacancies
	• No. of monthly health and safety inspections conducted	12 per month	21 stations have been inspected
	• No. of Health & Safety Committees held	6	5
	• Implementation of the Performance Appraisal System based on KPIs for all MRA staff	Every 6 months	Every 6 months
	• Extension of electronic attendance through the enforcement of CCTV cameras	Extension to Custom House by December 2010	FAD is preparing contract agreement regarding award for turnstiles for CH – work is expected to start in Jan 2011
	• Corporate Social responsibility		
	- Empowerment Programme for Graduate & Diploma	12 per year	23
	- Training placement for university students	15 per year	14
	- Bridging the gap programme for lower VI students	75 per year	54
	• Percentage of wage bill allocated to staff training	2%	1.45%
	• Training Evaluation Conducted	100%	100%
	• Rate of staff turnover	2%	0.7%
	• Regular reconciliation of staff records & payrolls	Bi - monthly	Being done a monthly basis before the payroll run

- APPENDICES
- LIST OF TABLES
- LIST OF CHARTS
- GLOSSARY

Appendices

Appendix 1 – Awareness raising campaigns and educational seminars conducted during the period July 2009 to December 2010.

	<u>Awareness raising campaigns</u>
1	Achievement of the best Anti Corruption Framework Award received by MRA
2	Auction Sales at Customs
3	Award of prizes to e-filing winners
4	Awareness in Rodrigues on launching of new MRA office
5	Awareness about APS targeting accounting firms
6	Awareness about computation of profits regarding sugar cane cultivation
7	Awareness about MRA 4th anniversary, blood donation & launching of MRA annual staff magazine
8	Awareness on Mode of payment
9	Change in Financial Year
10	Computation of profits in tobacco
11	Destruction operation of fake goods
12	Double Taxation Avoidance Agreement with Egypt
13	Drug Seizure by Customs
14	EDF - Obligation & failure to submit
15	E-filing of income tax
16	E-filing, e-payment campaign at the SME trade fair, Swami Vivekananda Conference Centre
17	Excise duty on plastic carrier bags
18	Extension of submission of filing of returns & no penalties to be imposed
19	Filing Exercise in Rodrigues
20	Filing season 2009
21	Filing season for Individual taxpayers
22	FITA
23	Individual Income Tax Returns
24	Integrity Campaign
25	International Day against Drug Abuse & Illicit Trafficking
26	ITAS
27	Last date to file returns
28	Lottery Draw for E-filers
29	MRA Lottery Scheme 2009
30	NRPT in Rodrigues
31	Payment of Income Tax & VAT
32	Procurement of new drug detector dogs by Customs
33	Programmes in Rodrigues on VAT
34	Taxation on Sugar Cane & Tobacco cultivation
35	Unauthorized export at Customs
36	World Customs Day
37	World No Tobacco Day - March against Tobacco

Appendices

Appendix 1 – Awareness raising campaigns and educational seminars conducted during the period July 2009 to December 2010 (cont'd).

	<u>Educational seminars</u>
1	ATAF Workshop
2	Briefing session with NWEK at Mare Albert Village Community Centre
3	Briefing session with SME's with SEHDA
4	Briefing session with staff of Uniconsul Ltd
5	Doing Business - Delegation from World Bank
6	Doing Business 2010 in Africa - Study Tour
7	FITA and submission of returns in Rodrigues
8	Kenya Delegation Study Tour
9	MEXA - Changes in tax laws
10	MEXA on VAT
11	Session on APS with accounting firm Parker Randall
12	Session on VAT & Income Tax - SME Trade Fair
13	Session on VAT with registered persons making supplies to diplomatic missions & agents
14	Session with Central Procurement Board
15	Session with diplomatic mission from Cape Verde
16	Session with MEXA on CSR
17	Session with Norwegian Journalist Jane Speed
18	Session with officers in Rodrigues - Communication Strategy, Customs and VAT issues
19	Session with SMEDA on VAT, Itax & Customs Procedures
20	Session with the Cameroon delegation
21	Study Tour - Delegation from Botswana
22	Study Tour - Delegation from Tanzanian Revenue Authority
23	Tax issues - PAYE & VAT with the MEF
24	Taxation as applicable to Cooperate Societies
25	Training for officers of MRA by CATA
26	Training program for Customs officers by the Regional Intelligence liaison Office
27	VAT applicable to procurement contract
28	Workshop with Accounting firms

Appendices

Appendix 2 – Local Training & Workshops conducted by MRA for the period July 2009 – December 2010.

1	Anti Money Laundering	32	ISO Awareness and Quality Concepts "ISO 9001:2008"
2	Bank Application	33	ITAS Training
3	Bank Guarantee Application	34	K-9 Training
4	Brainstorming Session on Maritime Risk Indicators for Containers	35	Language Skills - French
5	Briefing Sessions on HR Issues	36	Leave Application Online
6	Classification of Goods (HS)	37	Legal Issues
7	CMS II	38	Mauritius Cargo Community System (MaCCS)
8	Code of Conduct and Ethics	39	National Customs Enforcement Network (nCEN) Software Users
9	Commonwealth Management Development Programme-CMDP 09	40	N-CEN Train the Trainers
10	Crash Course for newly rotated staff in MSTD	41	Online Tracking System (OST)
11	Customer Care	42	Oracle Self Service Training
12	Customs Offence Report	43	Performance Appraisal Briefing Session (Directors/Section Head & Team Leaders)
13	Enforcement & Surveillance	44	Post Control Audit in Excise Station
14	Enhancing Organisational Development, Enhancing Organisational Integrity at the MRA	45	Prohibition of Chemical Weapon
15	Examining and Search Techniques	46	Report Writing Skills
16	Fire Safety	47	Revision Session-Legal Issues
17	First Aid	48	Risk Management
18	Goods Examining Techniques	49	Risk Management and Search Techniques
19	H.S Classification of Goods	50	Role and Responsibilities of Supervisors on Internal Control
20	Harmonised System	51	Self Service
21	Human Resource Intelligence	52	Self-Assessment Integrity Workshop
22	I2 Analyst Notebook Training	53	Trade-Specific Field 'Insurance'
23	Improvement of Tax Administration for Customs Officers in Rodrigues	54	Training of Auditors in Trade/Business Specific Areas (Construction, IRS, RES & Jewellery sectors)
24	Information and Intelligence Analysis	55	Transforming Stress into Success
25	Integrity	56	Use of Personal Protective Equipments (PPE)
26	Intellectual Property Forum	57	WCO Customs Enforcement Network
27	Intellectual Property Rights (IPR) National Seminar	58	Workshop on International Financial Reporting Standards (IFRS) and International Accounting Standards(IAS)
28	Intelligence and Risk Management Training	59	Workshop on Legal Enforcement/ Prosecution Issues
29	Internal Audit Control	60	Workshop on Risk Management
30	International Leadership Course-New Challenges for Customs Policy and Customs Administration	61	Training on IAS/IFRS
31	Investigative Interviewing Techniques & Securing of exhibits		

Appendices

Appendix 3 – Local Training & Workshops conducted outside MRA for the period July 2009 – December 2010.

	Course Name	Training Provider	Venue
1	15th Project Leadership Certification Course	UTM	La Pirogue Hotel
2	16th Project Leadership Certification Course	UTM	La Pirogue Hotel
3	4th Asia/Africa IFA Regional Conference- International Tax Developments	International Fiscal Association	Hilton Resort & Spa
4	4th Indian Ocean Ports & Logistics 2010 Exhibition and Conference	MPA	Hilton Resort & Spa
5	6th Annual CABRI Seminar	ATAF Secretariat	La Plantation, Balaclava
6	A Study of the Implementation and Impact of Corporate Governance in Mauritius	Mauritius Research Council	Mauritius Research Council
7	Adobe Counterfeit Training	Business Software Alliance	Sheraton, Four Points, Ebene
8	CERT MU Workshop on Critical Information Infrastructure Protection	NCB	La Canelle, Domaine Les Pailles
9	Certified ISMS Implementers [CISP] Course	National Computer Board	Domaine Les Pailles
10	Conference on ' Auditing of Multinational Enterprises '	ATAF	Maritim Hotel
11	Course on Anti Dumping	Ministry of Foreign Affairs, Regional Integration and International Trade	Newton Tower
12	Development of National Investment Policy	Board of Investment	Conference Room of Board of Investment
13	Dr. S. Covey's Presentation - Leadership is a choice, not a position	Multievents	Intercontinental, Balaclava
14	Effective Communication Skills for Engineers and Technical Cadre-W	Premier Engineering Training Centre	Premier Engineering Centre, Forest Side
15	GEF/World Bank-Western Indian Ocean Marine Highway Development and Coastal and Marine Contamination Prevention	Ministry of Environment & National Development Unit	Ken LEE N Tower, Port Louis
16	Internal Audit-Fraud Risk Assessment	Moore Stephens	Four Points Hotel,Ebene
17	Investigating Fraud and Interviewing Techniques	Insight Forensics	Cybercity Ebene
18	ISO 27001 Lead Auditor's Course	National Computer Board	Domaine Les Pailles
19	Leadership Awareness Workshop	Towerstone, Mauritius	Mauritius
20	Marketing & Knowledge in Libraries	Associate of Professional Libraries	Hotel Mont Choisy
21	New Programme for Competencies in Psychometrics Testing Seminar	Multievents	Hilton Resort & Spa
22	Nomination for Information Security Management System (ISMS) Certification	Indian Institute of Quality Management	Domaine Les Pailles
23	Port and Maritime Security	Mauritius Ports Authority	Le Meridien

Appendices

Appendix 3 – Local Training & Workshops conducted outside MRA for the period July 2009 – December 2010 (cont'd).

	Course Name	Training Provider	Venue
24	Positioning the SEM as a Listing Venue for Global and Specialised Funds: Informative Meeting	The Stock Exchange Mauritius Ltd	International Convention Centre, Les Pailles
25	Project Leadership Certification	University of Technology	Intercontinental Mauritius Resort Balacava Fort
26	Psychometrics Testing-Improve your Talent Detection and Employee Selection Skills	Multievents	InterContinental Hotel
27	Quality for Sustainable Development	Mauritius Standard Bureau	Conference Room,MSB
28	Raising Up to Challenge/Role of Internal Auditor-Workshop	Institute of Internal Auditors	La Canelle, Domaine Les Pailles
29	Report Writing for Engineers and Technical Cadre-W	Premier Engineering Training Centre	Premier Engineering Training Centre, Forest Side
30	Review of Intellectual Property Rights Legislation	Ministry of Foreign Affairs, Regional Integration and International Trade	Port Louis
31	Risk Based Internal Auditing , Corporate Governance and Audit Committee Seminar	Mauritian Management Association	La Canelle, Domaines Les Pailles
32	SADC Customs Enforcement Workshop	SADC	La Plantation, Balacava
33	Seminar on ' Towards Implementation Strategy for International Standards on Economic Statistics in Africa'	Central Statistics Office	Le Meridien Hotel
34	Seminar on 'Emerging Challenges in People Management'	The Association of HR Professionals (AHRP)	Intercontinental Hotel, Balacava
35	Seminar/Panel Discussions on 'Sharing of Outcomes and Experiences of Implementing Model Company Project Using 5S and Kaizen'	National Productivity and Competitiveness Council (NPCC)	Ebene
36	Symantec Counterfeit Training	Business Software Alliance	Sheraton, Four Points, Ebene
37	Symposium in Mauritius on 'Organisational Assessment for Combating Terrorism	Embassy of United States of America	Mauritius
38	Technical Workshops on AD and Countervail Investigations	Ministry of Foreign Affairs, Regional Integration and International Trade	Fooks House, Port-Louis
39	Technical Workshops on AD and Countervail Investigations	Ministry of Foreign Affairs, Regional Integration and International Trade	Fooks House, Port-Louis
40	Training Course on GMO Testing and Monitoring	Ministry of Agro-Industry and Fisheries Food and Agricultural	Mauritius Sugar Industry Research Institute
41	Training on Cargo Community System	Mauritius Cargo Community System Office	Trade and Marketing Centre

Appendices

Appendix 3 – Local Training & Workshops conducted outside MRA for the period July 2009 – December 2010 (cont'd).

	Course Name	Training Provider	Venue
42	Training on Corporate Image Management	Beaute Coiffure at Formation Lee	Ebene, Cybercity
43	Training on Passport and Immigration Office Database	Passport and Immigration Office	Passport and Immigration Office
44	Training on Tendering, Contracts Management and Service Level Agreements	Jessina Naome and Associates	Four Points Sheraton Hotel Ebene
45	WCO ESA RILO-Training on Customs Enforcement Network Communication and Risk Assessment (CENcomm)	WCO/MRA	La Canelle, Domaine Les Pailles
46	Workshop on 'Competencies in Psychometrics Testing'	Multievents	Hilton Resort and Spa
47	Workshop on 'Celebrating the Many Achievements of Official Statistics'	Central Statistics Bureau	La Plantation Resort
48	Workshop on Critical Information Infrastructure Protection	National Computer Board	La Canelle, Domaine Les Pailles
49	Workshop on Essential Skills for Accounting Professionals	The Competency Company Ltd	Sheraton Ebene
50	Workshop on 'Fraud Risk Management'	Insight Forensics Ltd	Domaine Les Pailles
51	Workshop on Information Technology Infrastructure Library (ITIL v3)	Cyber IT Training Services	Imperial China, Trianon
52	Workshop on Managing IT Fraud	Insight Forensics Ltd	Four Points, Sheraton, Ebene
53	Workshop on Regulations in Australia (Meat)	Australian High Commission	MOA Reduit
54	Workshop on 'Role of the CEO, Chairman and Company Secretary'	Mauritius Institute of Directors	Four Points, Sheraton, Ebene
55	Workshop on 'The Review of Intellectual Property Rights Legislation'	Ministry of Foreign Affairs, Regional Integration and International Trade	Ministry of Foreign Affairs, Regional Integration and International Trade, Port Louis
56	Workshop on 'Trade Remedies'	Ministry of Foreign Affairs, Regional Integration and International Trade	Four Points, Sheraton Hotel, Ebene

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Appendix 4 – Training & Workshops conducted abroad for the period July 2009 – December 2010.

	Training	Sponsored by	Institution	Venue
1	2010 Picard Conference	MRA	WCO	Abu Dhabi
2	Integrity Training Course	SADC	SADC	Angola
3	Exchange of Information Multi Lateral Event	MRA	The Australian Taxation Office	Australia
4	African Tax Administration Forum (ATAF)-4th Technical Event on the Taxation of Financial Markets	MRA	ATAF	Austria
5	Peer Review Group Meeting	MRA	Ministry of Finance	Bahamas
6	Revenue Conference- Challenges and Opportunities	MRA	WCO	Belgium
7	EC-ESA Economic Partnership Agreement (EPA) Negotiation	MRA	COMESA	Belgium
8	5th Meeting of the SAFE Working Group	MRA	WCO	Belgium
9	Special Joint Meeting of the Permanent Technical Committee and the Enforcement Committee	MRA	WCO	Belgium
10	WCO Technology and Innovation Forum	MRA	WCO	Belgium
11	WCO Fellowship Programme for French Speaking Customs Officers	WCO	WCO	Belgium
12	WCO-Enforcement Committee	MRA	WCO	Belgium
13	WCO-SAFE Framework of Standards and Concept of Authorised Economic Operator	MRA	WCO	Belgium
14	WCO Fellowship Programme for French Speaking Customs Officers	WCO	WCO	Belgium
15	WCO- Accreditation Workshop in Combating Piracy	MRA	WCO	Belgium
16	Accreditation Workshop for Customs Experts in Revised Kyoto Convention and Authorised Economic Operator	MRA	WCO	Belgium
17	7th Meeting of the Global Information and Intelligence Strategy (GIIS) Project Group	MRA	WCO	Belgium
18	115/116 Sessions of the Customs Cooperation Council	MRA	WCO	Belgium
19	9th Session of the WCO Integrity Sub Committee	MRA	WCO	Belgium
20	SADC Regional Customs Management Development Programme	SADC	SADC	Botswana
21	SADC Regional Customs Management Development Programme	SADC	SADC	Botswana
22	Meetings of the SADC Trade Negotiations Forum (TNF) and NTB Focal Points/Sub Committee on Trade Facilitation	MRA	SADC	Botswana
23	Customs Modernisation and Trade Facilitation Project-Meeting of Customs Advisory Workshop for Regional Capacity Building	SADC	SADC	Botswana

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Appendix 4 – Training & Workshops conducted abroad for the period July 2009 – December 2010 (cont'd).

	Training	Sponsored by	Institution	Venue
24	SADC's Trade Facilitation and Modernisation Project :- Customs Advisory Working Group - Capacity Building (CAWG-CB) and Task Team Meetings	SADC	SADC	Botswana
25	Workshop on 'Exchange of Information Workshop'	SADC	OECD	Botswana
26	SADC Regional Customs Management Development Programme-Facilitator Workshop	SADC	SADC	Botswana
27	Customs Modernisation and Trade Facilitation Project - Meeting of Customs Advisory for Regional Capacity Building	SADC	SADC	Botswana
28	Meeting of SADC Customs Advisors Group for a Regional Capacity	SADC	SADC	Botswana
29	Meeting of SADC Customs Advisors Group for a Regional Capacity	SADC	SADC	Botswana
30	3rd SADC Indirect Tax Working Group Meeting	MRA	SADC	Botswana
31	8th SADC Tax Subcommittee Meeting	MRA	SADC	Botswana
32	SADC Customs Modernisation and Trade Facilitation Towards a Customs Union Project EDF9: Customs Advisory Working Group on Legal Framework Meeting	SADC	SADC	Botswana
33	SADC - Customs Transit Advisory Working Group (CAWG) Meeting	SADC	SADC	Botswana
34	Meeting of SADC Customs Advisory Work Group (CAWG) for Regional Capacity Building	SADC	SADC	Botswana
35	Customs Modernisation and Trade Facilitation Towards a Customs Union Project ED9: Heads of IT in Customs Meeting	SADC	SADC	Botswana
36	SADC Workshop on Model Agreement for the Avoidance of Double Taxation	SADC	SADC	Botswana
37	Steering Committee of SADC Customs	SADC	SADC	Botswana
38	SADC-Customs Modernisation and Trade Facilitation Towards a Customs Union Project EDF9:Heads of IT in Customs Meeting	SADC	SADC	Botswana
39	Training Course on Airport Interdiction/Fraudulent Documents	US EMBASSY	United States Department of Homeland Security	Botswana
40	SADC-Customs Modernisation and Trade Facilitation Towards a Customs Union Project EDF-9 Joint Meeting of the Legal Experts and Customs Advisory Working	SADC	SADC	Botswana

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Appendix 4 – Training & Workshops conducted abroad for the period July 2009 – December 2010 (cont'd).

	Training	Sponsored by	Institution	Venue
41	SADC Customs Modernisation and Trade Facilitation Project - Training Programme 2010 - SADC Rules of Origin	SADC	SADC	Botswana
42	Meeting of Customs Advisory Working Group (CAWG) on Transit	SADC	SADC	Botswana
43	SADC Regional Customs Management and Search Techniques	SADC	SADC	Botswana
44	Implementation of the Finance and Investment Protocol (FIP) - Stakeholders Workshop	SADC	SADC/FIP	Botswana
45	SADC Customs Modernisation and Trade Facilitation - Accreditation and Sustainability Workshop for HR and Training Managers	SADC	SADC	Botswana
46	Customs Modernisation and Trade Facilitation Towards a Customs Union Project EDF 9 - Technical Assistance Mission To Assist Democratic Republic of Congo	SADC	SADC	Democratic Republic of Congo
47	SADC Meeting of the Strategy and Policy Advisory Group (SPAG)	SADC	SADC	Democratic Republic Of Congo
48	20th Meeting of the Sub Committee on Customs Cooperation (SCCC)	SADC	SADC	Democratic Republic Of Congo
49	Regional Workshop on Risk Management	WCO	WCO	Ethiopia
50	Management Study Tour to French Customs on Use of X-Ray Scanners	FRENCH CUSTOMS	French Customs	France
51	Fourth Meeting of Peer Review Group	MRA	OECD	France
52	First Meeting of Peer Review Group	MRA	OECD	France
53	2nd Round of DTAA Negotiations with Germany	MRA	Ministry of Finance & Economic Development	Germany
54	Transform 2009-Kofax Annual Conference for Partners and End Users	MRA	Kofax	Germany
55	InWent International Leadership Training on Global Trade-New Challenge for Customs Policy and Customs Administration	INWENT (MRA PAID AIR TICKETS)	InWent	Germany
56	Study Tour on Digital Tax Verification System	BAT	British American Tobacco	Germany
57	12th VADA Meeting	MRA	VAT Administration in Africa (VADA)	Ghana

Appendices

Appendix 4 – Training & Workshops conducted abroad for the period July 2009 – December 2010 (cont'd).

	Training	Sponsored by	Institution	Venue
58	Workshop on Green Computing Middleware (GCM 2010)	MRA	ACM/IFIP/USENIX	India
59	International Taxation Conference-2009	MRA	The Foundation for International Taxation	India
60	One Stop Border post for African Countries	JAPANESE CUSTOMS	Customs Tariff Bureau	Japan
61	Human Resource Development Programme Scholarship-Master Degree Programme in Public Finance	JAPANESE AUTHORITIES	WCO	Japan
62	Customs Environment Border - Workshop under the Banner of the WCO and the Green Customs Initiative	WCO JAPANESE CUSTOMS	WCO	Kenya
63	WCO-ESA Revenue Package Workshop and HS Seminar	WCO	WCO	Kenya
64	Workshop for Senior Customs Managers on Leadership and Management Development Within ESA Region	WCO	WCO	Kenya
65	Workshop/Presentation on Digital Tax Verification and Track and Trace Tobacco Products	BAT	British American Tobacco	Kenya
66	Tripartite Workshop for Regional Experts on Rules of Origin	COMESA	COMESA	Kenya
67	2nd Tripartite NTB's Focal Points Meeting	TRADE MARK SOUTHERN AFRICA	SADC	Kenya
68	SADC Customs Modernisation and Trade Facilitation Project - Training Programme 2010	SADC	SADC	Lesotho
69	Technical Assistance Mission to Liberia: Revised Kyoto Convention (RKC) Accession Process	WCO	WCO	Liberia
70	13th CATA Annual Technical Conference	MRA	CATA	Malawi
71	Green Customs Initiative Workshop	SADC	SADC	Malawi
72	Workshop on Implementing Transfer Pricing	ATAF	SADC/ATAF	Malawi
73	Customs and Trade Facilitation Towards a Customs Union Project EDF9: Technical Assistance Mission to Assist Malawi Customs Align Their Customs Legislations	SADC	SADC	Malawi
74	The International Course for Senior Officers of Customs on Narcotics Identification & Narcotics Law Enforcement	AKMAL	AKMAL	Malaysia

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Appendix 4 – Training & Workshops conducted abroad for the period July 2009 – December 2010 (cont'd).

	Training	Sponsored by	Institution	Venue
75	Workshop on Taxation of International Transactions - (TOIT-2010)	MALAYSIAN AUTHORITIES (MRA PAID AIR TICKETS)	TOIT	Malaysia
76	Malaysian Technical Cooperation Programme (MTCP) International Course for Senior Officers of Customs and Commercial Fraud	MALAYSIAN AUTHORITIES	MTCP	Malaysia
77	Workshop on Strategic Procurement Processes	MRA	UNI Strategic Pte Ltd	Malaysia
78	Follow up Seminar on Challenges for the Formation and Implementation Customs Unions	MRA	SADC	Mozambique
79	WCO (ESA) - 2nd Regional Governance Committee Meeting	MRA	WCO	Namibia
80	Training on " Practical Aspects of International Tax Planning "	MRA	IBFD International Tax Academy	Netherlands
81	31st CATA Annual Technical Conference 2010	MRA	CATA	Nigeria
82	Meeting of the Strategy and Policy Advisory Group (SPAG)	SADC	SADC	Republic of Congo
83	Presentation on the Proposed E-Certificate of Origin at Meeting of SPAG and the 20th Meeting of SCCC	SCCC	SADC Secretariat	Republic of Congo
84	Colloque COI/MILDT sur les Stupéfiants	FRENCH AUTHORITIES	French Authorities	Reunion
85	AFBD Technical Workshop on Trade Facilitation	ADB	African Development Bank	Rwanda
86	9th Annual Session of the WCO RILO - Eastern and Southern Meeting	MRA	WCO	Seychelles
87	Global Forum on Transparency and Exchange of Information for Tax Purposes	MRA	OECD	Singapore
88	SADC Customs Capacity Building Conference	SADC (UPGRADING OF TICKETS BY MRA)	SADC	South Africa
89	ITIC/ATI/ATAF/SADC African Tax Forum on Indirect Taxation	SADC	SADC	South Africa
90	SADC- Customs Modernisation and Trade Facilitation Towards the Customs Union Project EDF:9 ICT Review Committee Meetings	SADC	SADC	South Africa
91	SADC Customs Modernisation and Trade Facilitation Towards the Customs Union Project EDF:9 ICT Review Committee Meetings	SADC	SADC	South Africa
92	SADC-Meeting of the 4th Strategy and Policy Advisory Group (SPAG) and the Sub Committee on Customs Cooperation (SCCC)	SADC	SADC	South Africa

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Appendix 4 – Training & Workshops conducted abroad for the period July 2009 – December 2010 (cont'd).

	Training	Sponsored by	Institution	Venue
93	WCO Workshop on Capacity Building, Regionalisation and Customs Modernisation	WCO	WCO	South Africa
94	Study Tour to South African Revenue (SARS)	SADC	SARS	South Africa
95	Workshop to Train Member States in Direct Updating of the SADC Tax Database	SADC	SADC	South Africa
96	SADC--3rd Consultative Meeting on Harmonisation of International Merchandise Trade Statistics in SADC	SADC	SADC	South Africa
97	WCO-ROCB-SIDA, Training and Accreditation Workshop on the WCO Time Release Study (TRS)	SWEDISH INTERNATIONAL DEV. AGENCY	WCO	South Africa
98	Meeting of the SADC Customs Union Technical Working Group	SADC	SADC	South Africa
99	SADC Customs Union TWG Meetings	SADC	SADC	South Africa
100	Technical Working Groups (TWG) on Common External Tariff (CET)	SADC	SADC	South Africa
101	Technical Working Groups (TWG) on Revenue Sharing	SADC	SADC	South Africa
102	Workshop to Train Member States in Direct Updating of the SADC Tax Database	SADC	SADC	South Africa
103	IMPACT Regional Conference on Combating Counterfeit Medical Products	WHO & INTERPOL	INTERPOL IMPACT	South Africa
104	InWent International Leadership Training (ILT) on Global Trade-New Challenge for Customs Policy and Customs Administration-Assessment Workshop	INWENT (MRA PAID AIR TICKETS)	InWent	South Africa
105	InWent International Leadership Training (ILT) on Global Trade-New Challenge for Customs Policy and Customs Administration-Assessment Workshop	INWENT (MRA PAID AIR TICKETS)	InWent	South Africa
106	Seminar on Taxation Financial Instruments	MRA	SARS-South African Revenue Services	South Africa
107	Workshop on Combating Counterfeiting within the Southern African Development Community (SADC)	WIPO	SADC	South Africa
108	WCO-ESA RTC; Risk Management Course	MRA	WCO	South Africa
109	Workshop on Practical Negotiation of Tax Treaties	SADC	SADC	South Africa
110	2010-All Africa Employee Organisational Development Summit	MRA	The Meridian Research Solutions	South Africa

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Appendix 4 – Training & Workshops conducted abroad for the period July 2009 – December 2010 (cont'd).

	Training	Sponsored by	Institution	Venue
111	SADC Customs Union Technical Working Group (TWG) Meetings	SADC	SADC	South Africa
112	Tax Information Exchange Agreement	MRA	MOFED constituted negotiating team	Sweden
113	Negotiating Group on Trade Facilitation	WTO	WTO	Switzerland
114	Negotiating Group on Trade Facilitation	WTO	WTO	Switzerland
115	Meeting of the Negotiating Group on Trade Facilitation (NGTF)	SADC	WTO	Switzerland
116	WCO-ESA Regional Steering Group Meeting	MRA	WCO	Tanzania
117	1 st Workshop of the African Union Technical Working Group on the Interconnectivity of Customs Clearance Systems	AFRICAN UNION CUSTOMS	The African Union Customs	Tanzania
118	4 th Round of Negotiations for a Free Trade Agreement (FTA) between the Republic of Turkey and Republic of Mauritius	MRA	MOFED constituted negotiating team	Turkey
119	Trade Relations with Turkey	MRA	MOFED constituted negotiating team	Turkey
120	WCO-ESA, Revenue Package Workshop	WCO	WCO	Uganda
121	The African Tax Administration Forum (ATAF) Inaugural Conference	MRA	African Tax Administration	Uganda
122	Sub Regional Training Course for Customs Authorities of States Parties in East and Southern Africa on Technical Aspects of the Transfer Regime	OPCW	OPCW	Uganda
123	Regional Workshop on Intellectual Property Rights (IPR)	US EMBASSY	US Patent and Trade Office (USPTO)	Uganda
124	Training on "Tax Stamp Forum"	MRA	Reconnaissance International Ltd	UK
125	2 nd Tax Stamp Forum on 'Effective Programmes to Maximise Revenue'	MRA	Reconnaissance International Ltd	UK
126	Second Assessor Training Seminar	MRA	Global Forum Secretariat	UK
127	General Enforcement Property Rights (IPR) Enforcement Programme	USPTO	US Patent and Trade Office (USPTO)	USA
128	Workshop on Intellectual Property Protection and Enforcement Protection Public Health and Safety	USPTO	US Patent and Trademark Office	USA
129	SADC - High Level Seminar on Tax Coordination	SADC	SADC	Zambia
130	Second Meeting of Group of Experts on COMESA CET	COMESA	COMESA	Zambia

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Appendix 4 – Training & Workshops conducted abroad for the period July 2009 – December 2010 (cont'd).

	Training	Sponsored by	Institution	Venue
131	SADC-Workshop on Accession to and to implementation of WCO Customs Cooperation Instruments	SADC	SADC	Zambia
132	SADC CUSTOMS Modernisation and Trade Facilitation Towards the Customs Union Project EDF:9 ICT Customs Advisory Working Group Meeting	SADC	SADC	Zambia
133	Extra Ordinary Meeting of the Trade and Customs Committee	MRA	COMESA	Zambia
134	SADC-Customs Modernisation and Trade Facilitation Towards a Customs Union Project EDF9: ICT Customs Advisory Working Group Meeting - Follow-up	SADC	SADC	Zambia
135	4 th Regional Integration Support Mechanism (RISM) Advisory Committee Meeting	COMESA	COMESA	Zambia
136	Stakeholders Workshop on the Customs Union	COMESA	COMESA	Zimbabwe
137	2 nd Meeting of the Committee of the Customs Union	COMESA	COMESA	Zimbabwe
138	WCO-ESA Regional Workshop for Customs Valuation Specialists and Trainers	JAPANESE CUSTOMS	WCO	Zimbabwe
139	25 th Meeting of the Trade and Customs Committee	MRA	COMESA	Zimbabwe
140	Inaugural Meeting of the COMESA Task Force on Customs Union	COMESA	COMESA	Zimbabwe
141	Train the Trainer	SADC	SADC	Zimbabwe
142	SAP Tax and Collection Management Summit	MRA	Twenty Third Century Systems/ SAP	Zimbabwe
143	Gap Analysis of Human Resource Management within SADC Customs 2010	SADC	SADC	Zimbabwe, Zambia, Tanzania, Seychelles and Botswana
144	Workshop on Tripartite Rules of Origin & Tariff Liberalisation Modalities	SADC	COMESA/ ESA/SADC	KENYA

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Glossary

GLOSSARY

AEO	Authorised Economic Operator
API	Advanced Passenger Information
ARC	Assessment Review Committee
CATA	Commonwealth Association of Tax Administrators
CCTV	Closed-Circuit Television
CH	Custom House
CMDP	Commonwealth Management Developing Programme
CMS	Customs Management System
COR	Customs Offence Report
CPS	Current Payment System
CSR	Corporate Social Responsibility
CT	Corporate Tax
CTC	Central Tender Committee
DOA	Declaration of Assets
DTC	Departmental Tender Committee
EAS	Electronic Attendance System
EDF	Employee Declaration Form
EDMS	Electronic Document Management System
ESS	Employee Satisfaction Survey
FAD	Finance & Administration Department
FAQs	Frequently Asked Questions
FID	Fiscal Investigations Department
FITA	Free Income Tax Assistance
FMSC	Fédération Mauricienne des Sports Corporatifs
GRA	Gambling Regulatory Authority
HR	Human Resources
HRMIS	Human Resources Management Information System
HRTD	Human Resources & Training Department
ICAC	Independent Commission Against Corruption
IOC	Indian Ocean Commission
IRS	Integrated Resorts Scheme
IS	Information System
ISO	International Organisation for Standardization
IT	Information Technology
ITAS	Integrated Tax Administration Solution
ITax	Income Tax

GLOSSARY

KPIs	Key Performance Indicators
LTD	Large Taxpayers Department
MaCCS	Mauritius Cargo Community System
MEXA	Mauritius Export Association
MID	Maurice Île Durable
MOFED	Ministry of Finance & Economic Development
MOU	Memorandum of Understanding
MQI	Mauritian Quality Institute
MRA	Mauritius Revenue Authority
MRASA	Mauritius Revenue Authority Staff Association
MSTD	Medium & Small Taxpayers Department
n-CEN	National Customs Enforcement Network
NEF	National Empowerment Foundation
NRPT	National Residential Property Tax
OSD	Operational Services Department
OTS	On-line Tracking System
PAYE	Pay As You Earn
PCCA	Post-Clearance Control Audit
PIT	Personal Income Tax
QMS	Quality Management System
RILO	Regional Intelligence Liaison Officer
RKC	Revised Kyoto Convention
SADC	Southern African Development Community
SAP	Systems Applications & Products
SMEDA	Small and Medium Enterprise Development Authority
SMEs	Small & Medium Enterprises
SOP	Standard Operating Procedures
SSR	Sir Seewoosagur Ramgoolam
TECD	Taxpayers Education Communication Department
TRC	Tax Residence Certificate
TSS	Taxpayer Satisfaction Survey
VAT	Value-Added Tax
WCO	World Customs Organisation



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