

Revenue, Strategy and Policy Advisory Committee

Mauritius Revenue Authority (MRA)

1. Purpose

The Revenue, Strategy and Policy Advisory Committee is established to provide strategic guidance and expert advice to the Board on matters related to revenue mobilization, tax policy, strategy development, and overall institutional performance. The Committee shall support the Board mission by ensuring alignment between revenue policies, national development priorities, and international best practices.

2. Objectives

The Committee shall:

- Advise on strategic policy direction for revenue generation and tax administration.
 - Provide insights on macroeconomic and fiscal trends affecting revenue performance.
 - Recommend reforms to tax policy, legislation, and regulations.
 - Assess the effectiveness of the Authority's medium-to-long-term strategic plans.
 - Support innovation in tax systems, digital transformation, and taxpayer engagement.
 - Identify risks and opportunities related to domestic and international tax issues.
 - Provide independent, evidence-based advice on policy proposals and impact analysis.
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3. Composition

- The Committee shall comprise of at least 3 board members appointed by the Chairperson of the Board, and may include:
 - Independent experts in taxation, economics, law, public finance, or business.

- Representatives from relevant government institutions, academia, and private sector bodies (as applicable).
 - The Director General will be in attendance, as well as other directors when required.
 - The Chairperson of the committee shall be appointed by the Chairperson of the Board.
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4. Responsibilities

The Committee shall:

- Review and advise on the annual revenue collection strategy and related policy proposals.
 - Evaluate the impact of tax policy changes on economic sectors and income groups.
 - Advise on alignment of tax incentives with national development strategies.
 - Provide recommendations on fiscal policy issues affecting revenue collection.
 - Offer strategic input on international tax cooperation, treaties, and obligations.
 - Support the Authority in identifying capacity gaps in policy development and analysis.
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5. Meetings

- The Committee shall meet at least quarterly, with additional meetings convened as necessary.
 - A quorum shall consist 2 of the members.
 - Meetings may be held physically or virtually, as agreed by the Chairperson.
 - The Authority shall provide secretarial and technical support to the Committee.
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6. Reporting and Accountability

- The Committee shall report to the Board.
- Recommendations shall be documented and submitted after each meeting.
- The Committee shall submit an annual report summarizing its activities, advice rendered, and key outcomes.

7. Confidentiality and Ethics

- Members shall maintain strict confidentiality of all deliberations and documents.
- Members must disclose any conflicts of interest and recuse themselves when appropriate.
- All members shall adhere to the Code of Ethics and Conduct.

8. Review of Terms of Reference

These Terms of Reference shall be reviewed annually or as required to ensure continued relevance and effectiveness.