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The April edition of the MRA Newsletter reflects the breadth, depth and maturity of the Mauritius Revenue Authority (MRA) that continues to serve the Republic of Mauritius with professionalism, vigilance and purpose. Across its various initiatives, MRA has demonstrated that revenue administration is not merely about collection and enforcement. It is also about trust, fairness, education, empowerment and the continuous strengthening of institutional values.

At the heart of this edition stands Integrity Week, held from 27 to 29 April 2026. More than a symbolic event, Integrity Week served as a moment of collective reflection on the values that sustain the credibility of MRA. Integrity is the invisible force behind every sound decision, every fair assessment, every responsible enforcement action and every respectful interaction with the public. For an institution entrusted with administering revenue laws and protecting the country's borders, integrity is not optional; it is the foundation on which public confidence is built.

This commitment to ethical conduct is equally evident in the sustained efforts of MRA Customs. The vigilance exercised at our borders, particularly in curbing the importation of prohibited e-cigarettes and vaping products, demonstrates the Authority's contribution to public health, lawful trade and national security. Customs officers operate on the frontline, where professionalism, alertness and ethical conduct are essential to protecting the country from emerging risks.

April also showcased MRA's human-centred approach through the Tax Connect Initiative, which empowered women entrepreneurs with knowledge on tax obligations, record-keeping and compliance. By engaging women in business through dialogue and practical guidance, MRA reaffirmed its role as a facilitator of growth and inclusion. When women entrepreneurs are informed, confident and compliant, the wider economy benefits.

Equally significant was the training of 142 staff members during the month. These capacity-building exercises, covering legal, operational, enforcement and safety-related areas, show that excellence depends on continuous learning. A competent workforce strengthens both service delivery and institutional integrity.



Mr. Amick Teeluckdharry
Assistant Director,
Taxpayer Education and
Communication Department,
Mauritius Revenue Authority

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INTEGRITY WEEK 2026

INTEGRITY & ETHICS MATTER AT MRA



A moment of reflection

When the Mauritius Revenue Authority marked Integrity Week from 27 to 29 April 2026, it felt less like a routine office event and more like a quiet operation, a moment for everyone to stop, look inward and remember what holds an institution together. More than a themed observance, it offered every staff member a chance to pause and reaffirm something that can't be outsourced or automated: integrity.

The foundation of public trust

At the MRA, integrity isn't just a word on a poster. It's the foundation on which public trust is built. Every decision we make, every interaction and every action, whether in the spotlight or behind the scenes depicts who we are as an organisation.

It's part of an ongoing commitment to build a workplace where ethical conduct isn't the exception; it is the standard. In a time when public institutions are judged more than ever on fairness, transparency and accountability, that culture is a kind of silent armour.

Beyond Integrity Week: A year-round commitment

Behind the scenes, however, Integrity Week is only one visible front in a much deeper, year-round campaign. Since its earliest days, the MRA has recognised that fostering integrity requires dedicated structures, not just good intentions. That's why the MRA Act provides for two specialised divisions: Internal Audit and Internal Affairs. Together, they form the backbone of sound integrity management across the organisation.

The Internal Affairs Division: Assurance, not suspicion

The Internal Affairs Division, or IAFD, carries a particularly sensitive mandate. It deals with allegations of malpractice against employees and processes declarations of assets made by officers. This isn't about suspicion, but it is about assurance. By verifying that any accumulation of wealth is not tainted with illicit enrichment, the IAFD helps protect both the public and honest staff members from doubt. Their work includes pre-employment integrity checks, ethics education and vigilance activities such as surprise visits, inspections and Corruption Risk Mapping exercises designed to uncover irregularities before they take root.

Three pillars of integrity management

To proactively combat corruption and strengthen ethical conduct, the IAFD has built an integrity framework on three pillars: prevention, enforcement and education and training. Prevention focuses on identifying root causes of malpractice before misconduct occurs, thereby strengthening transparency and internal control. Enforcement involves investigating complaints, conducting lifestyle audits and verifying asset declarations to deter wrongdoing. Education and training, the third pillar, raises awareness among staff and stakeholders through induction courses and workshops. This framework aligns with the World Customs Organization's Revised Arusha Declaration, recognising that there is no single solution to fighting corruption—only a balanced, sustained strategy that can help build a more resilient institution.

Corruption Risk Mapping: Staying ahead of trouble

One of the IAFD's most notable recent tools is Corruption Risk Mapping, or CRM. CRM identifies corruption risks in everyday operations and processes, then helps design targeted controls and corrective actions to close the gaps. It's a quiet but powerful way of staying ahead of trouble.

Dialogue, partnership and public engagement

Integrity at the MRA is not promoted in isolation. The IAFD has also created structured avenues for dialogue through its Integrity Advisory Committee, established in 2011 and chaired by the Director-General. The committee brings together representatives from business, commerce and civil society to talk openly about integrity in MRA services and to make recommendations on ethics, policy, training and anti-corruption strategies. Beyond that, the MRA has reached out through public and staff-facing initiatives, including a television programme on ethics and integrity, staff communication campaigns and of course, Integrity Week itself.

Measurable progress and growing confidence

And here's something worth celebrating: all this quiet, steady work is showing results. According to the 5th Integrity Perception Survey, MRA's Organisation Integrity Index climbed steadily from 74.0 in 2016 to 75.7 in 2020, reaching 76.8 in 2024.. That climb might look small on paper, but behind it are real stories, stronger stakeholder confidence, improved perceptions of automation and services, fewer reported malpractice incidents and greater pride among staff in the organisation they serve.

Regional leadership beyond Mauritius

The MRA's leadership in integrity has also extended well beyond Mauritius. The country chaired the Virtual Working Group that developed the Regional Code of Conduct on Integrity for the ESA region, helping spread integrity policies across borders. The IAF has also hosted several countries such as Sierra Leone, Niger, Zambia, Tanzania and Kenya, among others, for benchmarking exercises and professional attachment in areas like lifestyle audits, workplace investigations, disciplinary processes and corruption risk mapping. These engagements show that the MRA isn't just strengthening its own systems; it's quietly sharing what it has learned and helping build capacity across the region.

Expertise that strengthens credibility

That credibility is further reinforced by the expertise living inside the Internal Affairs Division. Three integrity experts are accredited in the field of integrity and one is recognised by the World Customs

Organization itself. These experts collaborate with local and international entities, sharing knowledge with countries in their respective regions.

The Code of Conduct and Ethics: Our field manual

At the heart of all this effort sits the MRA's Code of Conduct and Ethics. Think of it as our field manual, the cornerstone of every action, decision and responsibility we carry. Staying familiar with the Code is one of the most effective ways to ensure that, as representatives of the Authority, we continue to reflect the principles we've pledged to uphold. Staff were encouraged to revisit it carefully, not as a chore, but as a practical guide for day-to-day professional life.

Good Governance is built daily

Good governance and institutional integrity are built through strong systems, independent oversight, proactive risk management, continuous education, stakeholder engagement and, above all, the daily conduct of every single employee. Preserving public trust requires constant vigilance, collective responsibility and an unwavering commitment to doing what is right.

Integrity Week 2026: A call to action

Integrity Week 2026 was both a milestone and a call to action. It was a chance to renew our pledge to serve with integrity, responsiveness, fairness, transparency and accountability. More than that, it was an opportunity to show that the MRA's values aren't just stated, they're lived, sometimes quietly, often imperfectly, but always with genuine intention.

A value to be lived

As the integrity week unfolded, one message rose above the rest. It's an old one, but it never wears out:

“
Integrity is doing the
right thing, even when
no one is watching.
”

Through its structures, initiatives and quiet leadership, the MRA continues to demonstrate that integrity is not merely a principle to be stated, it is a value to be lived. And that principle remains central to who we are and to the trust we work every day to preserve.



The Mauritius Revenue Authority (MRA) hosted a high-impact SME workshop for female entrepreneurs on 28 April 2026 at the seat of the National Women Entrepreneur Council (NWECC) in Phoenix. The session, organized for members of the NWECC under the aegis of the Ministry of Gender Equality and Family Welfare, forms part of the priority clusters of MRA's "Tax Connect Initiative 2026." This interactive session, aimed at creating a synergy between MRA and female entrepreneurs thus promoting active collaboration and empowerment.

Mrs. Rehema Fatuma Koylash, Chairperson of the NWECC, expressed her gratitude for MRA's commitment to the business community. *"Such workshops not only inform but also empower women. They provide the clarity that serves as a cornerstone for our economy, effectively bridging the gap between fiscal policy and practice,"* she said.



Mrs. Rehema Fatuma Koylash, Chairperson of the NWECC

From collection to connection: Driving success together

Mr. Mahmad Oozeer, Director of MRA's Operational Services Department (OSD), highlighted that, while women represent half of the population, their labour force participation currently stands at approximately 45%. He identified the thriving SME sector as the primary engine for closing this gap.

"Empowering women in the SME space is a strategic necessity for national equity and long-term growth," Mr. Oozeer stated.

Mr. Oozeer who is also the Chairperson of the committee overseeing the Tax Connect Initiative, elaborated on why tax compliance matters for socio-economic development projects and commended the evolving role of women from historical contributions in the textile industry to their current prominence in



**Mr. Mahmad Oozeer,
Director, Operational Services Department, MRA**

small businesses and services, which contributes to the economy.

Mr. Oozeer further discussed Mauritius's business environment through the World Bank's Business Ready (B-READY) framework, emphasizing the strength of the nation's digital services and regulatory systems as a foundation for compliant business growth. He concluded by encouraging all participants to remain tax compliant to secure their business future and operate with integrity, stating: "When women succeed in business, the whole economy grows"



For his part, Mr. Amick Teeluckdharry, Assistant Director, Taxpayer Education and Communication Department (TECD), outlined MRA's strategic pivot from collection to connection. He joined Mr. Oozeer in highlighting: "Women entrepreneurs represent a dynamic and growing force in our economy". He pursued: "Through initiatives like Tax Connect, MRA is committed to educating you on your tax obligations, rights and opportunities, engaging you through dialogue, not one-way communication and empowering you to integrate sound tax practices into your business strategy".



Mr. Amick Teeluckdharry, Assistant Director, Taxpayer Education and Communication Department, MRA



Breaking barriers through fiscal literacy

The half-day workshop moved beyond basic filing procedures, diving deep into the technicalities of modern compliance and providing practical guidance on navigating the fiscal landscape:

Record-Keeping:

Mrs. Saraspadee Virasami, Section Head at the Medium and Small Taxpayers Department (MSTD), emphasized that rigorous documentation is a fundamental business necessity. "Precise records are essential not only for legal requirements but also as vital evidence for deduction claims, helping businesses avoid unnecessary penalties," she added.



Mrs. Saraspadee Virasami, Section Head, Medium and Small Taxpayers Department, MRA

Navigating Fiscal Obligations:

Mrs. Mokshada Devi Gangaram, Team Leader at the Operational Services Department (OSD), provided comprehensive insights into Income Tax and Value Added Tax (VAT) for both sole traders and companies.

She also elucidated employer's obligations, including Pay As You Earn (PAYE), Contribution Sociale Généralisée (CSG), the Portable Retirement Gratuity Fund (PRGF) and the Training Levy.



Mrs. Mokshada Devi Gangaram, Team Leader, Operational Services Department, MRA

Furthermore, she encouraged women entrepreneurs to regularly consult **MRA website: www.mra.mu** ensuring seamless compliance and empowering them to scale their businesses with confidence.

MRA remains dedicated to transparent communication and supporting all taxpayer segments in Mauritius.

Highlight of the session at NWEC



The Tax Connect Initiative 2026 comprises five clusters: SMEs, manufacturing, professionals, HSC students and start-ups.

Under the theme **"engage. educate. empower"**, the initiative aims to promote transparent communication and collaboration with all taxpayer segments, creating a cohesive ecosystem that supports growth and compliance.

TAX CONNECT

FROM COLLECTION TO CONNECTION



CAPACITY BUILDING

MRA TRAINS 142 OFFICERS

The Mauritius Revenue Authority (MRA) successfully trained 142 officers during the month of April 2026, reaffirming its continuous commitment to staff development, institutional excellence and operational readiness.

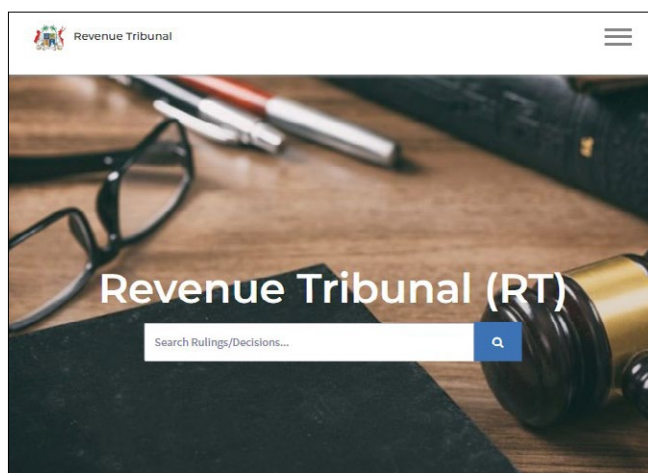
These training initiatives formed part of MRA's ongoing investment in strengthening the knowledge, competencies and professional capabilities of its workforce. They also reflect the organisation's determination to ensure that its officers remain fully equipped to respond effectively to an evolving legal, operational and enforcement environment.

Navigating New Legal Frontiers: Training on the Revenue Tribunal Act

Following the proclamation of the Revenue Tribunal Act in January 2026, MRA took proactive steps to align its internal procedures with the new legislative framework.

On 3 April 2026, 58 officers, mainly from the Objection, Appeals and Dispute Resolution Department (OADRD), attended an intensive seminar at Belfort Tower. The session, conducted by MRA's Legal Department, focused on the procedural requirements and specific rules governing the newly established Tribunal.

The objective was to ensure that officers involved in dispute resolution are able to handle tribunal-related matters with consistency, accuracy and full legal compliance. This training also reinforces MRA's commitment to maintaining high standards of integrity, fairness and professionalism in the administration of revenue laws.



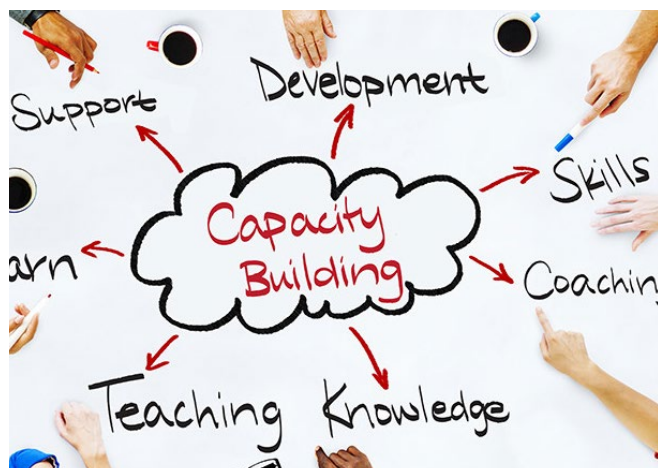
Tactical Readiness and Safety: Refresher Training on Weapon Handling



In line with its commitment to maintaining the highest safety standards during high-risk operations, MRA collaborated with the Mauritius Police Force (MPF) to conduct a two-phase refresher training programme on weapon handling.

Held between 7 and 17 April 2026, the training brought together 13 specialised Customs Officers from the CANS and SES units. The first phase, conducted at Custom House, focused on the tactical use of the Tonfa Baton, while the second phase was held at the SSU Firing Range, where officers undertook practical drills with Glock pistols.

By combining theoretical safety protocols with hands-on technical practice, the programme enhanced the preparedness of enforcement officers to protect themselves, their colleagues and members of the public during inland and maritime operations.



Judicial Interpretations in Practice: Recent Case Law and Assessments



On 15 April 2026, the Legal Services Department (LSD) hosted a specialised workshop at Eham Court for 45 MRA officers.

The workshop aimed to bridge the gap between judicial decisions and day-to-day tax assessment practices. Through the analysis of recent rulings delivered by the Courts and the Revenue Tribunal, participants examined emerging legal principles and the practical interpretation of Revenue Laws.

This initiative will help officers make more accurate, legally sound and well-supported assessments, while reducing the risk of future disputes. It also ensures that MRA decisions remain aligned with the latest judicial developments and legal precedents.

Intelligence-Led Governance: Advanced Analysis with the FBI



Recognising that modern enforcement increasingly relies on data-driven insights, MRA hosted a high-level Intelligence Analysis Training on 21 April 2026.

Facilitated by an FBI Special Agent and an Intelligence Analyst, the session was attended by 35 representatives from nine different MRA departments. The training covered the full intelligence cycle, including the collection, evaluation, analysis, production and dissemination of strategic intelligence.

By promoting interdepartmental collaboration and exposing officers to international best practices, the training supports MRA's gradual shift towards a more proactive, intelligence-led approach to revenue protection, border control and crime prevention.

Empowering the Frontline: UNODC Train-the-Trainers Course

Sustainability in maritime enforcement was the central theme of the Train-the-Trainers Course held from 13 to 17 April 2026 at Custom House.

Supported by the UNODC Global Maritime Crime Programme, the course brought together a select group of six officers from MRA Customs Department and the National Coast Guard.

Unlike conventional technical training, this programme focused on developing pedagogical and knowledge-transfer skills. Participants were equipped to cascade their specialised maritime law enforcement knowledge to their respective teams and units.

By building this internal training capacity, MRA and the National Coast Guard are fostering a long-term, self-sustaining culture of excellence in maritime security and enforcement.



Technical Mastery at Sea: Outboard Engine Fundamentals

The operational efficiency of MRA's maritime fleet depends significantly on the technical proficiency of its crew and support personnel.

On 23 and 24 April 2026, a specialised group of seven patrol boat mechanics and Customs Officers attended a technical workshop at Custom House. The training was conducted by Mr G. Dawoodharry, Technical Officer from the Finance and Administration Department (FAD).

The workshop focused on the fundamental principles of outboard engine operation, maintenance and troubleshooting. By strengthening their technical knowledge, participants are now better equipped to carry out routine maintenance, identify mechanical issues and ensure that MRA patrol vessels remain reliable, safe and ready for sea-bound enforcement duties.



Statutory Safety: Radiation Awareness for Scanner Operators

In strict adherence to the Radiation Safety and Nuclear Security Act, MRA conducted a series of Radiation Safety Awareness sessions throughout April 2026.

The sessions targeted newly posted officers at the Seaport, Sir Seewoosagur Ramgoolam International Airport (SSRIA) and other scanning points. Conducted by MRA's Radiation Protection Officer, the training provided essential knowledge on radiation risks, safety procedures and the proper handling of X-ray scanning equipment.

This initiative is crucial not only for statutory compliance, but also for safeguarding the health and safety of frontline officers who operate advanced scanning technologies to protect the country's borders.



Combating Synthetic Threats: Emerging Psychoactive Substances

On 28 April 2026, 23 Customs Officers participated in an important training session on emerging illicit drugs, conducted in collaboration with the Forensic Science Laboratory (FSL).

The session addressed the growing threat posed by synthetic opioids and new psychoactive substances, with emphasis on effective identification methods, safe handling protocols and risk mitigation measures.

A key highlight of the training was the demonstration of near-infrared technology, which enables the rapid and non-invasive identification of unknown substances. Officers were also sensitised on the use of specialised personal protective equipment.

Through this initiative, MRA is further strengthening its capacity to detect and disrupt drug trafficking, while minimising health and safety risks to its personnel.



Conclusion

The range and depth of training conducted in April 2026 demonstrate MRA's strong commitment to continuous professional development, institutional resilience and operational excellence.

From legal preparedness and judicial interpretation to maritime enforcement, intelligence analysis, technical maintenance, radiation safety and drug detection, these initiatives reflect a comprehensive approach to capacity-building.

By investing in its people, MRA continues to reinforce its ability to serve the Republic of Mauritius with professionalism, integrity and efficiency.



MRA TAKES TAX AWARENESS CAMPAIGN TO RODRIGUES



The Mauritius Revenue Authority continues to place taxpayer education at the heart of its mission to build a society that is not only compliant, but also informed, responsible and engaged.

In this spirit, MRA carried out an outreach mission in Rodrigues in April 2026, reaffirming its commitment to promoting tax awareness among young citizens. More than a communication exercise, the initiative formed part of a broader educational approach aimed at shaping attitudes towards taxation from an early age and strengthening the foundations of voluntary compliance.

A key component of the mission was an educational session held on 28 April 2026 at the seat of the Commission for Education in Mont Lubin. The event brought together around 200 students from Grades 11 to 13, representing eight secondary schools across Rodrigues: Le Chou College, Maréchal College, Rodrigues College, Mont Lubin College, Grande Montagne College, Songes College, Terre Rouge College and La Ferme College.

Helping students understand the meaning of taxation

At the centre of the programme was a simple but fundamental question: why do taxes matter?

Through interactive exchanges, practical examples and clear explanations, officers of MRA helped students understand that taxation is not merely a statutory obligation. It is one of the key instruments through which a country mobilises resources to finance public services, support development and promote social progress.

Students learned how taxes directly fund essential services like education, healthcare, infrastructure, public safety and community development. The discussions also highlighted the role of taxation in sustaining the national economy and ensuring that the State is able to respond to the evolving needs of the population.

By presenting taxation as a matter of citizenship and collective responsibility, MRA sought to encourage students to view compliance not as a burden, but as a meaningful contribution to the well-being of society.



Encouraging dialogue and civic awareness

The session was marked by active student participation. Questions were raised on the responsibilities of taxpayers, the different categories of taxes administered by MRA, the consequences of non-compliance and the ways in which citizens can fulfil their obligations responsibly.

These exchanges created an opportunity to demystify taxation and bring it closer to the lived realities of young people. Officers also explained the assistance and guidance provided by MRA to individuals and businesses, underlining the Authority's role not only as a revenue-collecting institution, but also as a facilitator of compliance.

This dialogue-based approach helped transform a subject often perceived as technical or distant into one that is relevant, accessible and closely linked to everyday life. It also allowed students to appreciate that a strong tax culture depends on understanding, trust and shared responsibility.

Extending the message beyond the classroom

The impact of the Rodrigues mission was further amplified through extensive media coverage, enabling the message of tax awareness to reach a wider audience across the island.

The initiative was featured on MBC Rodrigues on 29 April 2026, during which Dr. Rakesh Thecka spoke on the importance of tax compliance, responsible citizenship and the contribution of taxation to national development.

In addition, a 52-minute radio programme presented by Dr. Thecka was recorded and aired on MBC Rodrigues FM on 27 April 2026. A dedicated 26-minute television programme entitled "Importance of Paying Taxes" was also recorded and broadcast on 30 April 2026.

These programmes reinforced the main themes of the campaign, including the role of MRA, the importance of honouring tax obligations, the utilisation of public funds and the responsibility of citizens in supporting the country's progress.



Building a culture for the future

The Rodrigues outreach mission reflects MRA's long-term vision of investing in education as a driver of sustainable compliance. By engaging students before they enter professional and economic life, the Authority is helping to cultivate a generation that understands the purpose of taxation and recognises its place in the social contract.

This approach goes beyond information-sharing. It seeks to influence mindsets, foster civic consciousness and promote a culture in which paying taxes is understood as part of responsible citizenship.

Through initiatives that combine education, dialogue and media engagement, MRA continues to strengthen public understanding of taxation and reinforce the values of transparency, fairness and shared responsibility.

In reaching out to the youth of Rodrigues, MRA is not only explaining the importance of taxes today. It is helping to shape the tax culture of tomorrow – one grounded in knowledge, trust and commitment to the nation's collective progress.





MRA INTENSIFIES ITS FIGHT AGAINST DRUG TRAFFICKING

The Mauritius Revenue Authority (MRA) is significantly strengthening its fight against drug trafficking through a strategic combination of human expertise, advanced technology and specialised resources. At the forefront are highly trained Customs officers, supported by sniffer dogs, cutting-edge scanners and modern detection systems, forming a robust multi-layered defence at the nation's border.

Between January and March 2026, MRA Customs recorded 29 drug seizures, compared to 36 during the same period in 2025. While this represents a decline in the number of cases, it may also signal a growing deterrent effect driven by enhanced enforcement capabilities. As trafficking methods continue to evolve, MRA remains resolutely vigilant and adaptive.

Strategic deployment of Advanced Scanning Technology

A network of 34 advanced scanners is currently deployed across key strategic locations, including the port, airport, courier hubs and freight stations. These systems significantly enhance the screening of passengers and cargo, enabling faster, more accurate and non-intrusive inspections.

The introduction of **full-body X-ray scanners** at SSR International Airport in 2022, followed by deployment at the Port Louis Cruise Terminal in 2026, has further strengthened detection capabilities. These scanners allow Customs officers to identify illicit substances concealed not only in baggage and cargo but also within the human body.

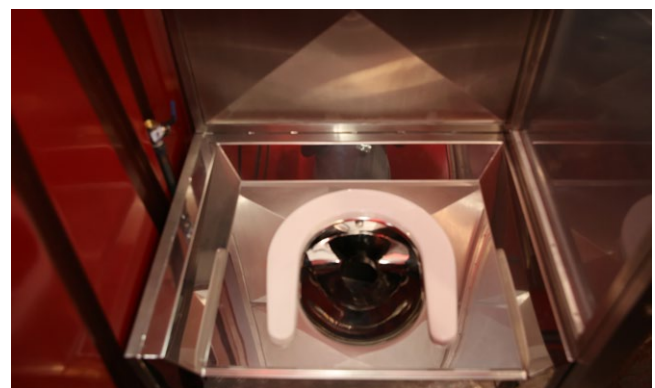
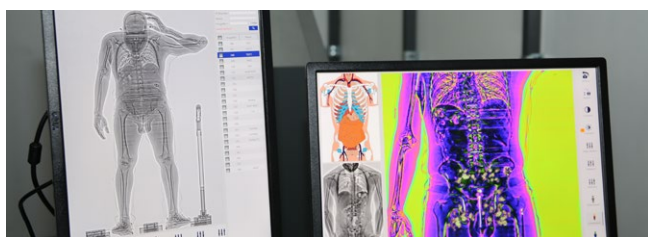
A striking example occurred on 12 February 2026, when Customs officers intercepted a passenger at SSR International Airport carrying 56 pellets of suspected heroin, valued at Rs. 17.7 million. The individual admitted to having ingested the drugs, which were successfully detected through the full-body scanner, highlighting the critical role of technology in safeguarding national borders.

Drug Loo Facility: Enhancing Safe Recovery and Evidence Collection

To complement these detection systems, MRA has installed a specialised **"drug loo"** facility at SSR International Airport since January 2022. This stainless-steel forensic toilet enables the safe, hygienic recovery of drug pellets internally concealed by traffickers.

Passengers identified through scanning are directed to this facility, which eliminates the need for invasive procedures while ensuring efficient recovery of narcotics.

Beyond improving interception rates, the drug loo has also strengthened evidence collection and streamlined what were previously complex and sensitive processes.



K9 Unit: Precision detection at the frontline

MRA's K9 Unit remains one of its most effective and versatile assets in the fight against drug trafficking. Comprising 16 highly trained sniffer dogs, the unit is strategically deployed across the port, airport and courier stations.

Known for their sharp sense of smell, these dogs easily track down hidden contraband, often identifying concealed drugs that may evade both manual inspections and technological screening.

Between January and March 2026, two major operations led by the K9 Unit resulted in drug seizures with an estimated street value of Rs 66.75 million. Continuous training ensures that both dogs and handlers remain at peak operational readiness.



Modernising surveillance and detection capabilities

MRA continues to invest in advanced tools and resources to stay ahead of increasingly sophisticated trafficking networks. Key initiatives include:

- **Reinforcement of the K9 Unit:** Procurement of two additional "green" sniffer dogs, which will undergo specialised operational training before deployment, further enhancing detection capacity.
- **Expansion of Maritime Surveillance:** Acquisition of a harbour patrol boat, with plans underway for a fast interceptor vessel to strengthen coastal security.
- **Portable Spectrometric Substance Analysers:** Introduction of drug field test kits enabling instant, on-site identification of suspected narcotics, thus accelerating enforcement actions.
- **Handheld Backscatter X-ray Scanner (Pipeline):** A compact, portable device that allows non-intrusive inspection of parcels, baggage and objects, facilitating rapid detection of concealed illicit items.

A stronger, smarter border defence

Through the strategic integration of technology, specialised infrastructure and highly skilled personnel, MRA is building a smarter and more resilient border protection system.

This continuous modernisation not only enhances detection and interception capabilities but also sends a clear and powerful message: Mauritius remains firmly committed to protecting its borders and safeguarding its society from the threat of drug trafficking



e-CIGARETTE IMPORTS

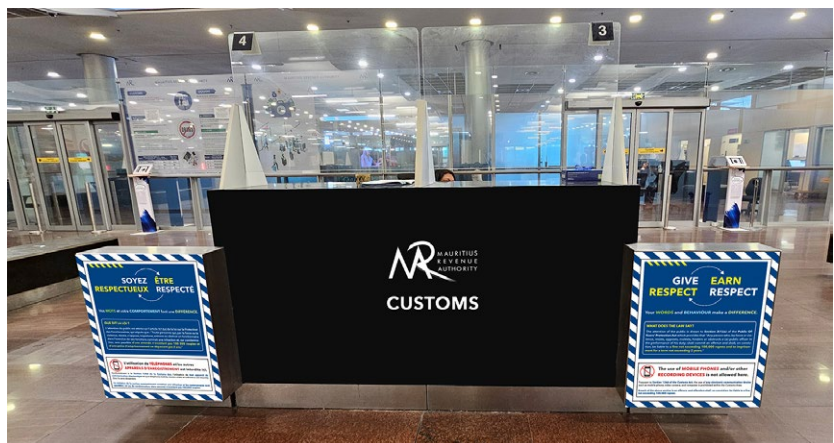
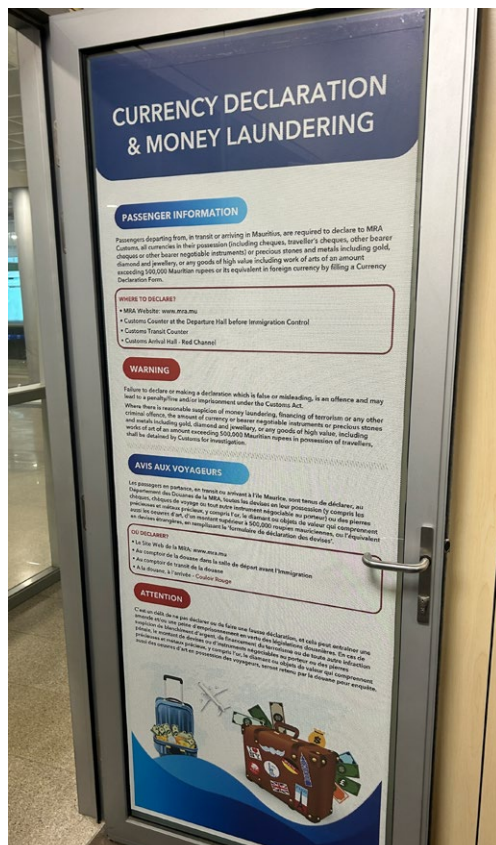
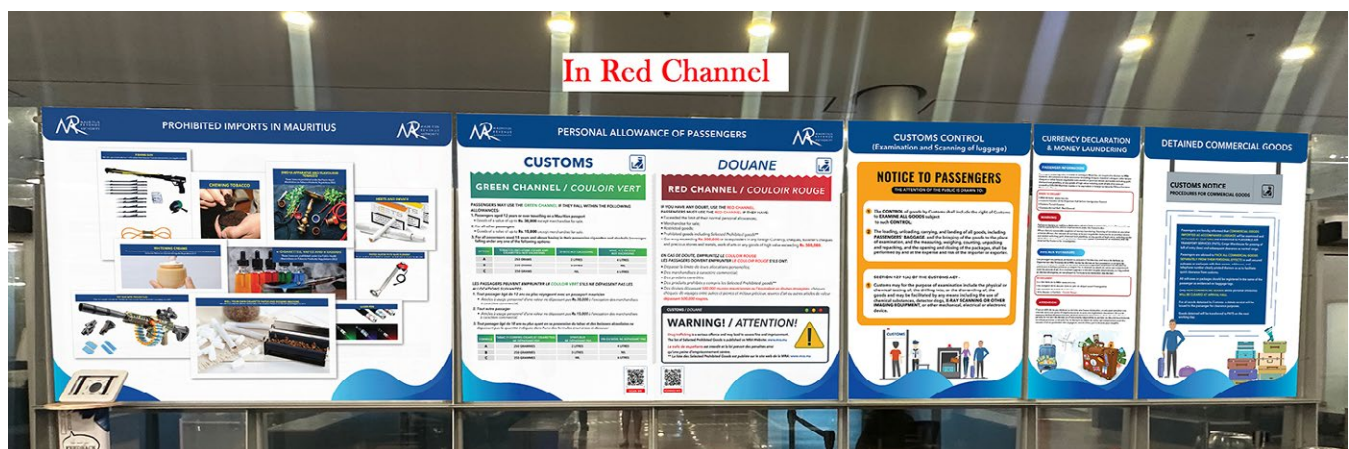
MRA CUSTOMS STRENGTHENS AIRPORT BORDER CONTROL

High-visibility signage reinforces public awareness at SSR International Airport

The Mauritius Revenue Authority (MRA), through its Customs Department, continues to strengthen border control and public awareness at the Sir Seewoosagar Ramgoolam International Airport (SSR International Airport), both at the Passenger Terminal and the Passenger Terminal Operations (PTO), in a sustained

effort to prevent the importation of prohibited electronic cigarettes into Mauritius.

As part of these reinforced enforcement and awareness measures, prominent signage has been displayed within the airport terminal to sensitise passengers, deter unlawful imports and remind the public that electronic cigarettes and related products are prohibited under Mauritian law.



609 illicit e-cigarettes intercepted since January 2026

In line with these heightened border control measures, customs officers have successfully intercepted 609 illicit electronic cigarettes from January 2026 to date. This operational outcome reflects the effectiveness of continuous customs vigilance, targeted border enforcement and regulatory measures aimed at preventing the entry of prohibited nicotine delivery systems into the country.

MRA remains committed to protecting public health, ensuring compliance with national legislation and maintaining strict controls at all official points of entry.



Statistics on e-cigarette seizures at SSRIA

Over the last three financial years and up to January 2026, Customs officers at SSRIA have seized a total of 9,076 electronic cigarettes, as follows:

Year	Number of e-cigarettes seized
2023	1,614
2024	2,515
2025	4,338
January 2026 to date	609
Total	9,076

These figures demonstrate a significant and consistent enforcement effort by MRA Customs Department in addressing attempts to bring prohibited e-cigarette products into Mauritius.



Legal prohibition of electronic cigarettes in Mauritius

The importation of electronic cigarettes, also known as e-cigarettes, Electronic Nicotine Delivery Systems (ENDS), or Electronic Non-Nicotine Delivery Systems (ENNDS), is prohibited in Mauritius.

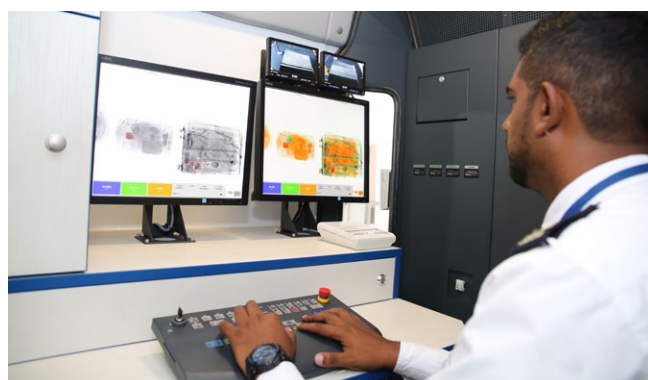
This prohibition applies to e-liquids, devices, accessories and any other products intended for use in connection with ENDS or ENNDS. It is provided for under Regulation 4(4) of the Public Health (Restrictions on Tobacco Products) Regulations 2022.

MRA Customs maintains vigilance at the border

MRA Customs Department will continue to apply strict enforcement measures at the airport and other points of entry to prevent the importation of prohibited goods.

Through a combination of border control, public sensitisation and visible passenger information, MRA aims to ensure that travellers are fully aware of the legal restrictions in force in Mauritius.

MRA urges all passengers and members of the public to comply with the law and to refrain from importing electronic cigarettes and related products into the country.



MRA IN THE MEDIA

ONE-MINUTE RADIO PROGRAMMES: ADVANCING FISCAL RESPONSIBILITY AND STRENGTHENING TAX AWARENESS



Through short, focused and accessible radio messages, MRA continues to translate statutory obligations into practical guidance, helping taxpayers understand, comply and contribute responsibly to national development.

Advancing fiscal responsibility and strengthening tax awareness

MRA successfully concluded its April 2026 series of one-minute radio programmes, an initiative designed to deepen public understanding of tax obligations and promote a stronger culture of voluntary compliance among taxpayers and the business community.

This communication initiative reflects MRA's sustained commitment to taxpayer education through clear, concise and accessible public messaging. By using short radio capsules, MRA is able to deliver essential tax information in a format that is simple, direct and widely accessible, thereby ensuring that key compliance messages reach a broad cross-section of society.

At a time when effective tax administration increasingly depends on informed and engaged taxpayers, such

initiatives play a vital role in bridging the gap between legal obligations and practical understanding. The programmes were therefore conceived not merely as reminders of statutory duties, but as an educational tool to encourage responsible fiscal behaviour and reinforce trust between the tax administration and the public.

Promoting a better understanding of VAT compliance

A central component of the April 2026 series focused on compliance with the Value Added Tax Act. The programmes highlighted the principal obligations of VAT-registered persons and provided practical guidance to businesses on the proper application of VAT requirements.

Listeners were reminded that businesses exceeding the prescribed registration threshold are required to register for VAT and submit their VAT returns electronically through MRA website. The broadcasts also explained that the frequency of filing is determined by turnover, with quarterly filing applicable to businesses with turnover below Rs 10 million and monthly filing required where turnover exceeds Rs 10 million.

The programmes further emphasised that compliance remains mandatory even in periods where no taxable activity has taken place. In such cases, VAT-registered persons are still required to submit a NIL VAT return. This message was particularly important in reinforcing the principle that VAT compliance is an ongoing obligation and not one that applies only when business transactions occur.

Another key area of emphasis was the keeping of proper books & records. Businesses were reminded that accurate and complete records are essential not only for the preparation of VAT returns, but also for ensuring transparency, accountability and audit readiness. Proper record-keeping remains a fundamental pillar of sound business governance and tax compliance.

The radio messages also provided guidance on the correct charging of VAT. VAT must be applied to all taxable supplies of goods and services in accordance with the law, except where supplies are specifically exempt or zero-rated. The applicable VAT rate must be charged at the time of supply and any VAT collected must be duly remitted to MRA through a VAT return.

In addition, the programmes drew attention to the obligation to issue proper VAT invoices. Such invoices must contain all prescribed particulars, including the VAT registration number, Business Registration Number, invoice number, date, description of goods or services, value of the transaction and VAT amount. By highlighting these requirements, MRA sought to promote greater accuracy in invoicing practices and reduce common compliance errors.

Raising awareness of offences under the VAT Act

The broadcasts also served to sensitise taxpayers to offences under the VAT Act and the consequences of non-compliance. Failure to comply with VAT obligations may take several forms, including failure to register for VAT when legally required, failure to submit VAT returns, late submission of returns, failure to remit VAT collected, improper invoicing, inadequate record-keeping, or the unlawful charging of VAT by persons who are not VAT-registered.

By addressing these issues in a clear and practical manner, MRA aimed to help businesses better understand the seriousness of their obligations and the importance of complying with the law. The objective was not only to remind taxpayers of possible offences, but also to encourage preventive compliance by ensuring that businesses are properly informed before errors or breaches occur.

This approach is consistent with MRA's broader philosophy of supporting taxpayers through education, guidance and communication, while maintaining the integrity of the tax system.

Radio as an effective tool for taxpayer education

The use of radio as a communication channel remains particularly relevant in the Mauritian context. Radio continues to reach a diverse audience, including small business operators, self-employed individuals, employees, consumers and members of the public who may not always access written guidelines or online platforms.

The one-minute format is especially effective because it allows complex tax matters to be translated into short, practical and memorable messages. It also enables repeated exposure to key compliance themes, thereby improving public awareness and encouraging taxpayers to take timely action.

Through this initiative, MRA demonstrates that taxpayer education is not limited to formal seminars, written publications or digital services. It also requires proactive outreach through everyday communication channels that are familiar, trusted and accessible to the public.

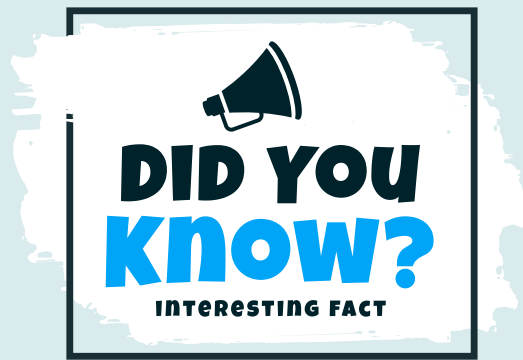
Building a stronger culture of compliance

The April 2026 series of one-minute radio programmes form part of MRA's continuing efforts to promote fiscal responsibility, enhance taxpayer engagement and strengthen voluntary compliance.

By providing timely guidance on VAT obligations, record-keeping, invoicing requirements and offences under the VAT Act, MRA has once again reaffirmed its role as both a regulator and an educator. The initiative contributes to a better-informed taxpayer community and supports the development of a fair, transparent and accountable tax environment.

Ultimately, the success of tax administration depends not only on enforcement, but also on awareness, trust and cooperation. Through sustained taxpayer education initiatives such as these radio programmes, MRA continues to advance its mission of partnering with taxpayers in the national interest and promoting a culture of compliance for the benefit of Mauritius.





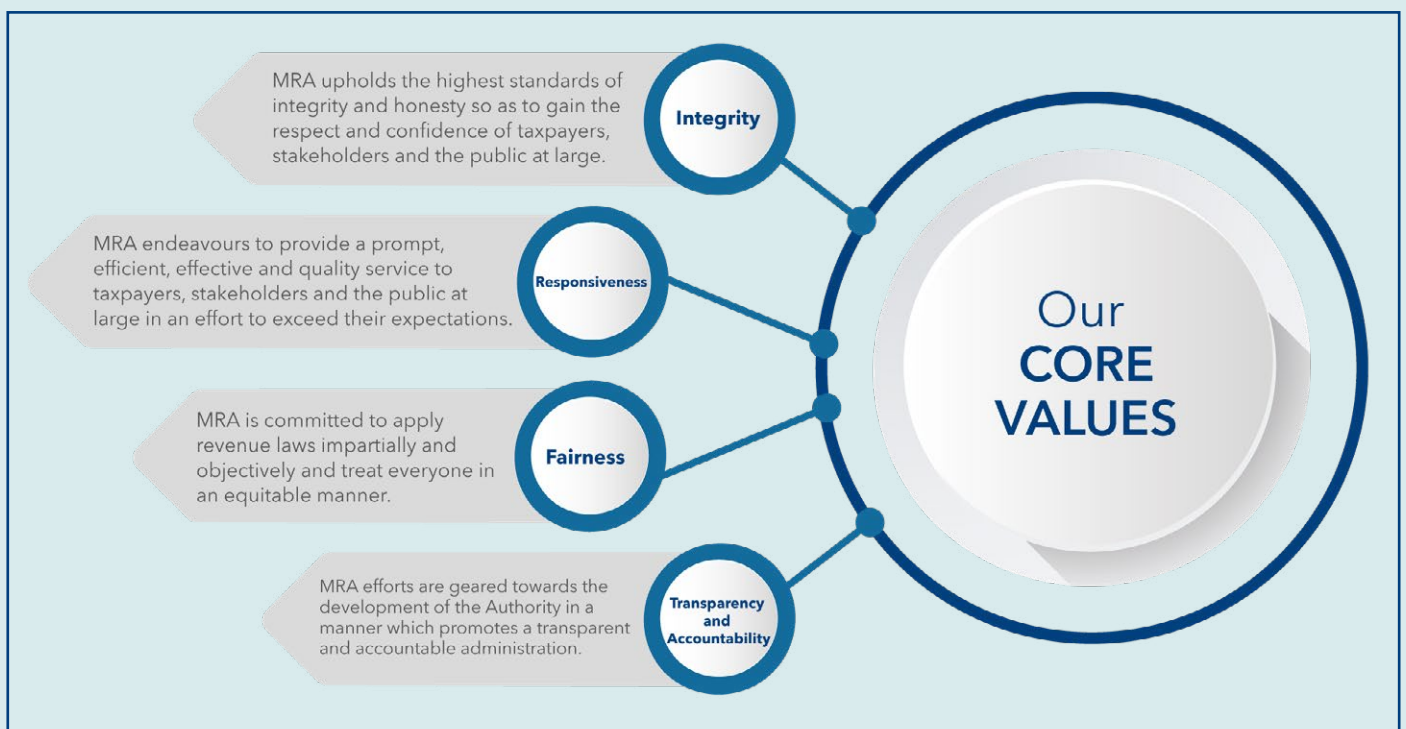
MRA CORE VALUES

The Mauritius Revenue Authority is guided by four core values: **Integrity, Responsiveness, Fairness** and **Transparency & Accountability**.

Together, these values define how we work, how we make decisions and how we serve taxpayers and

stakeholders. They underpin our commitment to professionalism, ethical conduct and public trust.

By living these values every day, we contribute to a modern, efficient and trusted revenue administration.





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