MRA Newsletter

Mauritius Revenue Authority

AUGUST 2025

EDITORIAL NOTE

EDITORIAL TEAM

Contributors:

Nemraj Dayal, Principal,
MRA Training Academy, HR & Training Department

Ahmed Bachun
Team Leader
Internal Affairs Division

Disclaimer

Shaping Fiscal Awareness, Empowering Citizens, Inspiring the Future

The August 2025 edition of the Mauritius Revenue Authority (MRA) Newsletter is published at a defining juncture in our fiscal journey. With the enactment of the Finance Act 2025, the priorities announced in the June Budget Speech have been transformed into law, charting the course for Mauritius's socio-economic development. For MRA, this moment is more than a legal milestone. It is a reaffirmation of our mission to convert policy into practice and to ensure that every taxpayer can navigate the fiscal landscape with clarity and confidence.

At the heart of these measures lies the Employee Declaration Form (EDF), a cornerstone of modern tax administration. By enabling employees to declare their reliefs, deductions, and allowances electronically, the EDF enhances fairness, accuracy, and transparency in the Pay As You Earn (PAYE) system. It safeguards employees from over-deduction, streamlines employers' payroll processes, and reflects MRA's ongoing commitment to harnessing digital innovation in service of the taxpayer. In this respect, technology is not an end in itself but a powerful instrument of trust, efficiency, and compliance.

Yet fiscal administration is not only about systems and legislation, it is about people. Through the Tax Club initiative, the MRA is cultivating the values of civic duty, accountability, and national responsibility among young Mauritians.

The spirited participation in the 2025 Elocution and Debate Contest is proof that our youth are not only prepared to learn but eager to lead. They remind us that taxation is not merely a mechanism for revenue collection, but a foundation of nation building, financing the schools, hospitals, infrastructure, and opportunities that sustain our democracy.

As this edition illustrates, MRA remains steadfast as a partner in progress. It translates fiscal policy into everyday realities, guides taxpayers with fairness and vision and inspires the next generation to uphold the principles of compliance, responsibility, and service to the nation.

As always, your engagement is our motivation - let us journey through this edition together.

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

TABLE OF CONTENTS

FROM BUDGET SPEECH TO STATUTE

THE FISCAL JOURNEY 2025/26 BEGINS AT MRA

The months of July and August represent a critical period for the Mauritius Revenue Authority (MRA), as the institution spearheads the implementation of key measures announced in the 2025–2026 Budget Speech.

To ensure that taxpayers are well-informed, MRA has rolled out a national media campaign and education programme, featuring communiqués, press releases, radio and TV programmes and explanatory videos. These outreach initiatives focus on practical measures such as the Employee Declaration Form (EDF), Individual Income Tax Returns e-Filing Season 2025, Income Support for seniors, compulsory VAT registration, the Tax Arrears Settlement Scheme (TASS) and the Voluntary Disclosure Settlement Scheme (VDSS).

From Announcement to Enforcement

The Budget Speech, delivered annually in June by the Minister of Finance, sets the fiscal priorities for the year. However, its proposals must be translated into law through a carefully sequenced legal process. Immediately after the speech, certain measures such as changes to excise duties, VAT and Customs tariffs are brought into effect through the Revenue (Temporary Protection) Act.

This Act enables the National Assembly to adopt First and Second Resolutions, giving urgent measures immediate legal force and ensuring that no fiscal vacuum arises before the passage of the Finance Act.

Parliamentary debate and lawmaking

Following the Resolutions, Members of Parliament engage in a Budget Debate, scrutinising the policies and their anticipated impact.

The Appropriation Bill is then introduced, authorising government expenditure from the Consolidated Fund. At the same time, the Finance Bill, which enacts the bulk of revenue measures, is debated and may be amended during the legislative process. Once approved, it is assented to by the President of the Republic, gazetted in the Government Gazette and becomes the Finance Act for that fiscal year.

This Act consolidates the entire fiscal framework and gives permanent legal force to the temporary measures initially adopted through the First and Second Resolutions.

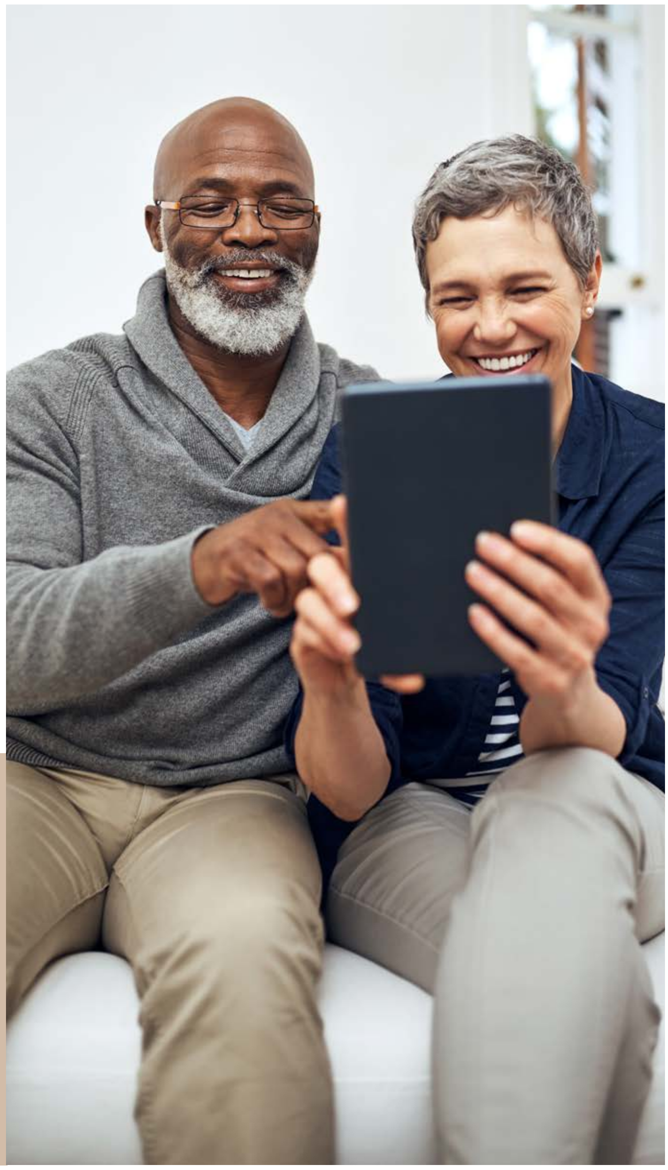
MRA at the centre of implementation

As the Government's revenue authority, MRA is the central actor in this fiscal journey. From collecting taxes and Customs duties, to administering settlement schemes and supporting income relief measures, MRA transforms legislative decisions into day-to-day realities for taxpayers.

The Authority's current campaign underlines its dual mission: ensuring compliance with the law while empowering citizens and businesses to navigate the fiscal landscape with clarity and confidence.

FINANCE ACT 2025

INCOME SUPPORT FOR SENIORS



Following recent amendments to the National Pensions Act, the age of eligibility for the Basic Retirement Pension (BRP) is being gradually extended from 60 to 65 years.

Starting 1 September 2025, the eligibility age will rise to 61 years, followed by 62 years as of 1 September 2026. Consequently, individuals reaching the age of 60 from 1 September 2029 will become eligible for the BRP only at 65.

In paralell, the Government of the Republic of Mauritius has introduced a monthly Income Support of Rs 10,000, subject to applicable income conditions, for those who will no longer qualify for the BRP under the revised schedule. An additional bonus, equivalent to one month's support, will be payable in December.

The Mauritius Revenue Authority (MRA) has been entrusted with establishing a system to ensure timely and efficient payment of the Income Support to eligible individuals, reinforcing the Government's commitment to social protection for senior citizens.

Eligibility

The following persons will qualify for the Income Support:

- A person who reaches the age of 60 years on or after 1 September 2025;
- A person who is single and whose monthly net income does not exceed Rs 10,000;
- A couple whose combined monthly income does not exceed Rs 20,000.

Monthly income definition

For the purpose of this income support, monthly income includes emoluments (net of exempt emoluments), income from business or profession and other income but excludes the aggregate amount received as listed below –

a. exempt income;
b. basic retirement pension and invalid's basic pension under the National Pensions Act;
c. disability allowance under the Social Contribution and Social Benefits Act 2021;
d. other social benefits paid by the Ministry responsible for the subject of social security;
e. income support paid;
f. lump sum payment by way of commutation of pension or by way of death gratuity or as consolidated compensation for death or injury and paid –
   - by virtue of any enactment;
   - from a superannuation fund; and
   - under a personal pension scheme approved by the Director-General;
g. lump sum under the National Pensions Act of the National Savings Fund Act;
h. retiring allowance;
i. severance allowance determined in accordance with the Workers' Rights Act 2019; and
j. compensation negotiated in accordance with the Workers' Rights Act 2019;

For couples, the spouse's monthly income must also be considered, excluding exempt income, pensions, disability allowance, social benefits, and severance or retirement allowances.

Payment Period

The Income Support will be paid from the month an individual reaches 60 years up to the month before they qualify for the Basic Retirement Pension or other relevant pensions:

- **1 year**: for those reaching 60 between 1 September 2025 and 31 August 2026;
- **2 years**: for those reaching 60 between 1 September 2026 and 31 August 2027;
- **3 years**: for those reaching 60 between 1 September 2027 and 31 August 2028;
- **4 years**: for those reaching 60 between 1 September 2028 and 31 August 2029;
- **5 years**: for those reaching 60 on or after 1 September 2029.

Application and Payment

Eligible individuals must make a one-time application after reaching 60, providing income details, marital status, and bank account particulars. Payments will be credited directly to the beneficiary's bank account on the first working day of every month.

Wrongful benefits

If a person is found to have wrongly benefited, MRA will issue a claim for repayment within 28 days. Non-payment will trigger recovery measures under the Mauritius Revenue Authority Act.

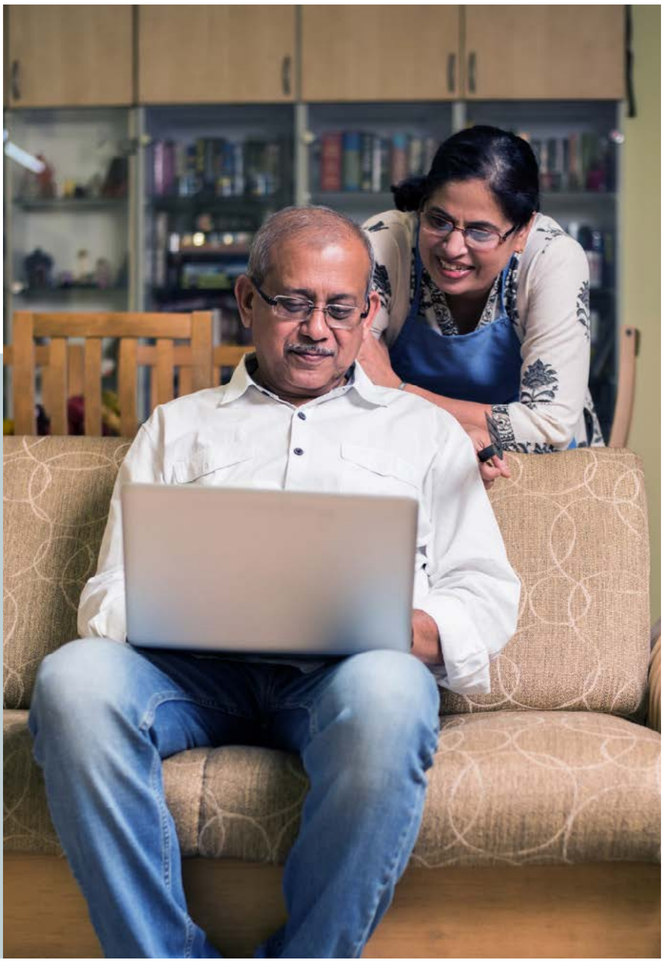
Change in status

Beneficiaries must inform the Director-General of MRA within 14 days of any change in circumstances that could affect their eligibility.

Non-Receipt of Payment

Beneficiaries may:

- **Check their payment status via www.mra.mu;**
- **Call 207 6000; or**
- **Send an email at fsu@mra.mu**



FINANCE ACT 2025

MANDATORY VAT REGISTRATION

Following the enactment of the Finance Act 2025, any person in business, including individuals, companies, sociétés, or partnerships, whose turnover from taxable supplies **exceeds Rs. 3 million** per financial year, must now register for VAT. This obligation takes effect from 01 October 2025. **All registration procedures must be completed no later than 30 September 2025**.

How to Register for VAT?

To register, the person must complete the VAT registration form and submit it to the Mauritius Revenue Authority (MRA). The form is available for download on MRA website at **www.mra.mu**.

Applicants may also visit MRA Head Office at Ehram Court, Port Louis, where officers are available to provide assistance in completing the registration form.

Once MRA is satisfied that the person is required to be registered, a Certificate of Registration and a distinctive mark will be issued. These documents must be displayed in a prominent location at each business premise to indicate VAT registration.

Obligations of VAT Registered Persons

From 01 October 2025, VAT registered persons must:

- Charge VAT on all taxable supplies made to all customers, whether or not the customer is VAT registered.
- Issue VAT invoices for all taxable supplies.
- The VAT invoices shall mention:
  - a. VAT invoice,
  - b. the name and address of the supplier or company,
  - c. VAT registration number,
  - d. Business Registration Number (BRN),
  - e. invoice number and date,
  - f. quantity and description of goods or services,
  - g. value of goods or services,
  - h. VAT amount and the
  - i. name and BRN of the buyer.
- Submit VAT returns electronically on a quarterly basis and pay the tax by the due date. Even if no taxable supply was made during a period, a nil VAT return must still be submitted electronically.
- Maintain proper books and records for all purchases and sales for a period of five years.

How to determine whether one should submit returns monthly or quarterly?

Turnover less than Rs. 10 million – Quarterly return

A person may opt to submit monthly returns (beneficial for those supplying zero-rated supplies)

Turnover more than Rs. 10 million – Monthly return

A person who is required to submit monthly return is liable to submit a list of taxable supplies made to any person, other than supplies by retail showing the invoice number and value of supply.

Note: Even if no taxable supply was made during a period, a nil VAT return must still be submitted electronically.

Support and Guidance from MRA

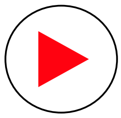
To assist newly registered persons, MRA has put in place:

- A dedicated help desk at the Head Office, Ehram Court, Port Louis, to respond to queries and assist with registration.
- Educational sessions for newly VAT-registered persons, providing guidance on the VAT mechanism, how to fill VAT returns and how to keep proper books and records.
- Educational leaflets providing guidance on VAT procedures.
- The option to contact MRA by telephone at **207 6000** during office hours or by email at **headoffice@mra.mu** for additional information.

MRA encourages all businesses to comply fully with these requirements to ensure proper tax administration and avoid penalties.

EMPLOYEE DECLARATION FORM (EDF)

SALIENT INFORMATION



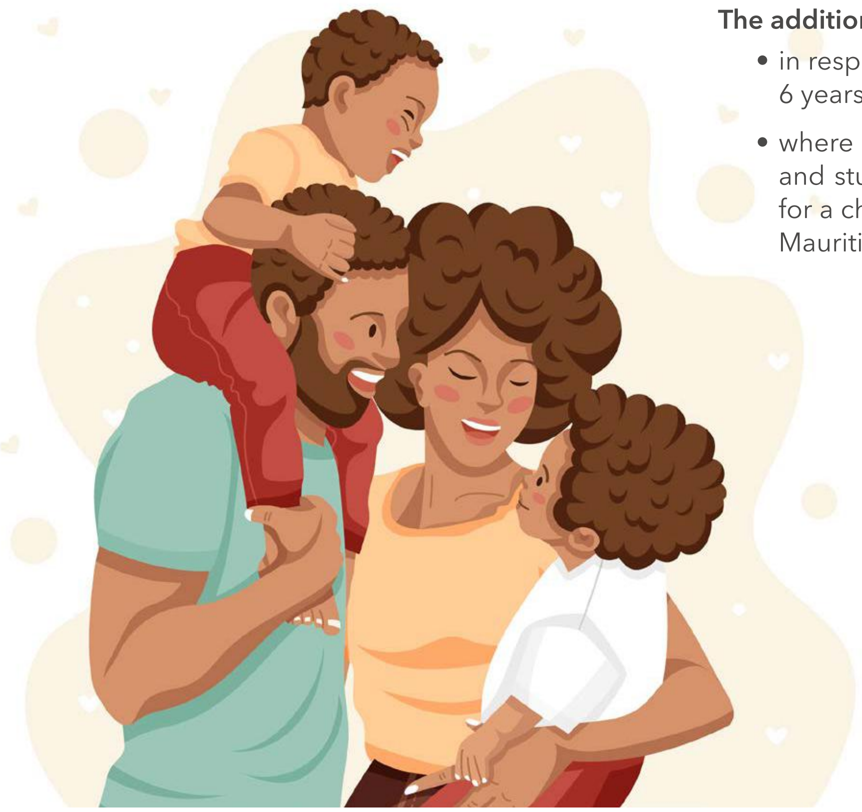
1. WHAT IS AN EMPLOYEE DECLARATION FORM (EDF)?

The Employee Declaration Form (EDF) is an electronic form that employees in Mauritius submit to declare reliefs, deductions and allowances. This allows employers to calculate the Pay As You Earn (PAYE) tax for the Income year ending 30 June 2026.

Reliefs, Deductions & Allowances

An individual is entitled to Reliefs, Deductions & Allowances as follows:

Dependent	Amount of Deduction (Rs)
An individual with no dependent	0
An individual with one dependent	110, 000
An individual with two dependents	190, 000
An individual with three dependents	275, 000
An individual with four or more dependents	355, 000



Additional deduction granted to retired or disabled person: Rs 50,000

However, an individual is not entitled to claim for the income year ending 30 June 2026 deduction for dependents:

- If the net income and exempt income of his dependent exceeds 110,000 rupees;
- If the net income and exempt income of his second dependent exceeds 80,000 rupees;
- If the net income and exempt income of his third dependent exceeds 85,000 rupees;
- If the net income and exempt income of his fourth dependent exceeds 80,000 rupees.

Additional exemption in respect of dependent child pursuing undergraduate or postgraduate course

If a person has claimed an additional deduction and the dependent is a child pursuing a non-sponsored full-time undergraduate or postgraduate course at an institution recognised by the tertiary Education Commission established under the Tertiary Education Commission Act or at a recognized tertiary educational institution, outside Mauritius, the person may claim an additional deduction in respect of that child pursuing tertiary education of Rs 500,000.

The additional exemption is not allowable:

- in respect of the same dependent for more than 6 years;
- where the tuition fees, excluding administration and student union fees, are less than Rs 34,800 for a child following an undergraduate course in Mauritius;

Interest Relief on Secured Housing Loan

A person who has contracted a housing loan, which is secured by a mortgage or fixed charge on immoveable property and which is used exclusively for the purchase or construction of his house, may claim a relief in respect of the interest paid or profit charge paid on the loan (under the Islamic financing arrangement).

The relief to be claimed in the EDF is the amount of interest payable or profit charge payable in the income year ending 30 June 2026. In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.

The loan must have been contracted from:

- a bank, a non-bank deposit taking institution, an insurance company, or the Sugar Industry Pension Fund;
- the Development Bank of Mauritius by its employees; or
- the Statutory Bodies Family Protection Fund by its members
- an Islamic Financing Arrangement.
- The relief is not allowable where the person or his spouse:
  - is, at the time the loan is contracted, already the owner of a residential building;
  - derives in the income year ending 30 June 2026, total income (net income plus interest and dividends received) exceeding Rs 4 million;
  - has benefited from any new housing scheme set up on or after 1 January 2011 by a prescribed competent authority.

Relief for Medical insurance premium or contribution

A person may claim relief for premium or contribution payable for himself or his dependents in respect of whom deduction for dependents has been claimed at section 3.1 of his Employee Declaration Form:

- on a medical or health insurance policy;
- to an approved provident fund which has its main object the provision for medical expenses.

The relief is limited to the amount of premium or contribution payable for the income year up to a maximum of:

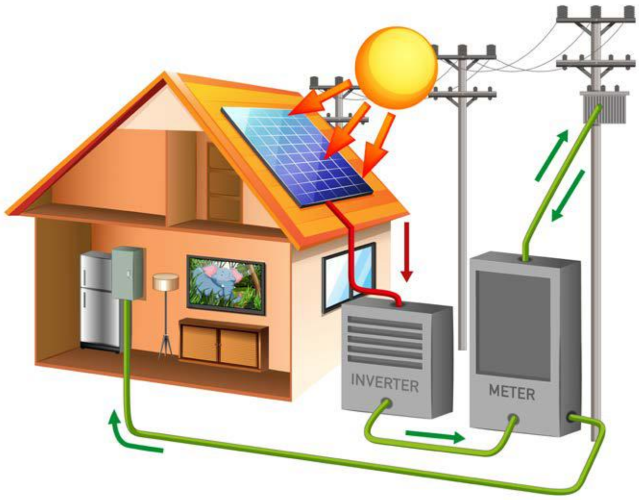
- Rs 25,000 for self
- Rs 25,000 for first dependent
- Rs 20,000 for second dependent
- Rs 20,000 for third dependent
- Rs 20,000 for fourth dependent

No relief should be claimed where the premium or contribution is payable by the employer or under a combined medical and life insurance scheme.

Deduction for Solar Energy Investment Allowance

A person will be allowed to deduct the total amount invested in a solar energy unit during the income year.

In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.



Rainwater Harvesting Investment Allowance

A person who has invested in a rainwater harvesting system during the income year ending 30 June 2026 may deduct the amount invested from his net income.

In the case of a couple where neither spouse is a dependent spouse, the relief may be claimed by either spouse or at their option, divide the claim equally between them.

Deduction for fast charger investment allowance in respect of electric car

A person will be allowed to deduct the total investment in the acquisition of a fast charger for an electric car during the income year ending 30 June 2026.

Deduction for donation to charitable institutions

A person will be allowed to deduct from his net income the amount donated electronically to charitable institutions up to an amount of Rs 100,000 in the income year commencing on 01 July 2025.

Deduction for contribution made to approved personal pension schemes

A person will be allowed to deduct from his net income the amount contributed in respect of an individual pension scheme, an amount of up to Rs 50,000, in the income year commencing on 01 July 2025.

Deduction for fee paying private schools

All parents having children in full-time education in fee-paying private primary or secondary schools registered under the Education Act will be eligible to an income tax deduction of up to Rs. 60,000 per child, per annum, during the income year ending 30 June 2026.

Deduction for the employment of a carer

If an individual employs one or more carers to look after their parents or grandparents during the income year ending 30 June 2026, provided he has paid the carer's contributions payable under the Social Contribution and Benefits Act 2021 and the National Savings Fund Act, he shall be entitled to deduct from his net income for that income year the wages paid to the carers or Rs. 30,000, whichever is lower.

Where during the income year ending 30 June 2026, an employee becomes entitled to new reliefs, deductions and allowances, he may submit to his employer a fresh EDF claiming therein the new reliefs, deductions and allowances to which he is entitled.

2. EDF FOR EMPLOYEES

Who should file an EDF ?

An EDF should be filed by every employee.

Individuals who are residents of Mauritius during the income year ending 30 June 2026 are entitled to claim personal reliefs, deductions and allowances. More specifically, employees whether in the private or public sector are entitled to claim tax reliefs, deductions and allowances for that income year.

To avail themselves of these deductions, they are required to submit the EDF electronically through MRA platform: **www.mra.mu**

When to submit?

- At the start of the income year
- Upon joining a new employer
- If there is a change in deductions

When an employee becomes entitled to new reliefs, deductions and allowances, he/she may submit to his/her employer a fresh EDF claiming therein the new reliefs, deductions and allowances to which he is entitled.

Is there a deadline for the Employee Declaration Form (EDF)?

No, the Mauritius Revenue Authority (MRA) does not set a fixed deadline for submitting the Employee Declaration Form (EDF). Instead:

- It is the responsibility of the employer to request employees to fill in and submit the EDF.
- Employers use the information from the EDF to apply the correct PAYE (Pay As You Earn) tax deduction rates.
- Therefore, employers can set their own internal deadline to ensure payroll accuracy and timely compliance.

What happens if an EDF is not submitted?

The employer will calculate PAYE at a flat rate of 15% without considering any reliefs or allowable deductions, which may result in higher tax being deducted from your salary. To avoid overpayment, it is strongly recommended to submit the Employee Declaration Form (EDF).

If an employee has more than one employer at the same time, to whom should the Employee Declaration Form (EDF) be submitted?

The EDF should be submitted to only one of the employee's employers.

3. EDF FOR EMPLOYERS

Employers must log into MRA platform using their **Employer Registration Number (ERN)** and **Password**.

The system allows employers to download an Excel file showing all deductions claimed by their employees for the income year.

MRA has enhanced the EDF system for ease of use and efficiency for both employees and employers.

Publication on EDF

Accurate completion of the EDF is essential to ensure correct tax calculations. To assist with this, MRA has also published a **Step-by-Step Guide**, designed to help employees complete the form accurately and with ease.

STATEMENT OF EMOLUMENTS AND TAX DEDUCTION

It is the employer's obligation to provide a Statement of Emoluments and Tax Deductions for the income year ended 30 June, as this document is essential for accurate tax compliance and timely filing.

It provides a summary of total income earned (emoluments) and taxes deducted at source (PAYE) during a specific income year (e.g., ending 30 June).

Without this statement, the employee may not be able to correctly file their income tax return.

TAX CLUB COMPETITION 2025

SEMI-FINALS CONCLUDE, GRAND FINAL SET

The Mauritius Revenue Authority (MRA) continues to engage youth through the Tax Club Elocution and Debate Contest 2025, a competition designed to promote public speaking and raise awareness among secondary school students about the role of taxation in national development. Launched under the Tax Club initiative, the competition encourages students to understand civic responsibility and transparency, complementing formal learning with interactive activities such as debating and public speaking.

Preliminary Rounds

The preliminary rounds were held at the Custom House, Port-Louis, on 14 and 19 August 2025, bringing together 72 participants from 46 colleges across Mauritius. The competition was divided into four zones, with 38 participants in the first two zones and 34 in zones three and four.

The eight students who excelled in the preliminaries advanced to the semi-finals:

- **Zone 1 – Droopnath Ramphul State College: Ms. Mitisha Devi Ayushi Seegoolam and Ms. Tejaswini Nawruttun**
- **Zone 2 – John Kennedy State College: Mr. Pariksit Mudhoo and Ms. Thaiyal Appavoo**
- **Zone 3 – Royal College Curepipe: Ms. Jaanvee Kawol and Ms. Yuvena Soobramaniyan**
- **Zone 4 – Belle Rose SSS: Ms. Yoshita Yojna Serwan and Ms. Nianjee Vernousha Shunmoogum**

Themes for the preliminary rounds included:

- **Zone 1: The Role of MRA in Nation Building**
- **Zone 2: Customs and Border Protection: Keeping Mauritius Safe**
- **Zone 3: From Paper to Digital: How Tax Collection is Changing in Mauritius**
- **Zone 4: Taxation and Me: Why Every Rupee Counts**

The Director-General of MRA, Mr. Rohit Ramnawaz, praised the commitment of the students and educators, highlighting the initiative as an investment in forming responsible citizens who understand how taxation finances essential public services such as education, healthcare and infrastructure.

Mr. Rohit Ramnawaz, Director-General, MRA

Semi-Finals

The semi-finals took place on 26 August 2025 at the Integrated Customs Clearance Centre (ICCC) in Plaine-Magnien. The eight semi-finalists competed in three segments: **a five-minute individual elocution** on the assigned theme, **a five-minute team debate** following a drawn motion and a **timed "tit-for-tat" exchange** where teams refuted each other's arguments over successive two- and one-minute intervals.

Semi-Final 1 – Droopnath Ramphul vs John Kennedy:

- Elocution Theme: Combating Tax Evasion: A Modern Challenge for MRA
- Debate Motion: This House believes that stricter enforcement is more effective than taxpayer education in combating tax evasion

Semi-Final 2 – Belle Rose SSS vs Royal College Curepipe:

- Elocution Theme: My Dream: A Mauritius Where Everyone Pays Their Fair Share of Taxes
- Debate Motion: This House believes that achieving a tax system where everyone pays their fair share is essential for Mauritius' progress

Following the semi-finals, John Kennedy State College (Mr. Pariksit Mudhoo and Ms. Thaiyal Appavoo) and Belle Rose SSS (Ms. Yoshita Yojna Serwan and Ms. Nianjee Vernousha Shunmoogum) secured their place in the Grand Final scheduled for early September.

Recognition and Awards

Mr. Amick Teeluckdharry, Assistant Director of the Taxpayer Education and Communication Department (TECD), emphasised the importance of engaging students in understanding the role of tax administration, noting that initiatives like this provide young Mauritians with the tools to express themselves confidently while appreciating civic responsibility. Mr. Roshan Oree, Chair of the Jury and Assistant Director of Research, Policy and Planning Department, commended the participants for the clarity and depth of their arguments.

To reward excellence, MRA has announced the following prizes:

- **Rs. 25,000 for the Best Speaker**
- **Rs. 20,000 for the Most Promising Speaker**
- **Rs. 10,000 for each finalist**
- **Rs. 5,000 for each semi-finalist**

With the semi-finals concluded, all attention now turns to the Grand Final, where John Kennedy State College and Belle Rose SSS will compete for the title, reflecting MRA's ongoing commitment to instilling a culture of civic awareness and understanding of taxation among the youth.

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

Dr. Rakesh Thecka, Tax Club Host and Team Leader, Taxpayer Education and Communication Department, MRA

MAURITIUS
REVENUE
AUTHORITY

TAX CLUB
FOSTERING

MAURITIUS
REVENUE
AUTHORITY

TAX SEASON 2025

MRA LAUNCHES e-FILING OF INDIVIDUAL INCOME TAX RETURNS

The Mauritius Revenue Authority (MRA) has officially opened the e-Filing Season for the submission of Individual Income Tax Returns for the income year ending 30 June 2025. More than 250,000 taxpayers are expected to participate in this annual exercise, which remains central to Mauritius's tax compliance framework. The deadline for filing and payment is Wednesday, 15 October 2025.

Who needs to file?

The obligation to file an income tax return applies to any individual who:

- Is registered with MRA and has been allocated a Tax Account Number;
- Derives any chargeable income, whether registered or not;
- Has net income exceeding the thresholds under Category A reliefs;
- Has a gross income from business activities exceeding **Rs. 2 million annually**;
- Receives emoluments from which tax has been withheld;
- Derives income subject to tax deduction at source.

Self-employed individuals are also required to file, either through the Standard or Simplified Tax Return, depending on their income source and structure.

Key dates and filing process

MRA urges all eligible taxpayers to submit their returns electronically via its official portal before the deadline of **15 October 2025**. Penalties may apply for late filing or non-compliance.

New and continuing Deductions, Reliefs and Allowances

This tax season includes a range of deductions and incentives aimed at encouraging social responsibility, investment and sustainable living:

Personal Deductions & Reliefs

- The standard exemption of Rs. 325,000 has been replaced with a 0% tax rate on the first Rs. 390,000 of chargeable income.
- Deductions for dependents are subject to income thresholds. Only residents are eligible to claim reliefs for dependent children or housing interest.
- An individual may claim additional relief of Rs. 500,000 for a dependent child pursuing a recognised tertiary education (local or overseas).

Key Tax Incentives

- **Housing Loan Interest Relief:** For interest paid on secured housing loans under strict eligibility criteria.
- **Medical Insurance Premium Relief:** Up to Rs. 25,000 for self and additional amounts for dependents, subject to qualifying conditions.
- **Solar Energy Investment Allowance:** Full deduction of the amount invested in a solar energy unit.
- **Rainwater Harvesting System:** Full deduction of amount invested.
- **Fast Charger for Electric Vehicles:** Deduction for full investment value.
- **Household Employees:** Deduction up to Rs. 30,000, subject to social contribution compliance.
- **Animal Adoption:** Deduction of Rs. 10,000 per animal (maximum Rs. 30,000), for adoptions from recognised institutions.
- **Fee-Paying Schools:** Additional deduction of up to Rs. 60,000 for dependents attending private primary or secondary schools.
- **Carer Employment:** Deduction of up to Rs. 30,000 for employing qualified carers.

Eligibility Notes

Only individuals resident in Mauritius for the income year ending 30 June 2025 are entitled to most personal deductions and reliefs. Definitions for terms such as "dependent," "retired person" and "disabled person" have been clearly outlined to avoid misinterpretation.

Dependents must meet strict income criteria to qualify:

- First dependent: net and exempt income must not exceed Rs 110,000;
- Subsequent dependents: lower thresholds apply.

Spouses may not simultaneously claim for the same dependent.

Taxpayer Satisfaction Survey

To enhance service delivery, MRA is once again conducting the Taxpayer Satisfaction Survey (TSS). Those who complete the survey after filing their returns will automatically be entered into a lucky draw offering three cash prizes:

- **First Prize: Rs 25,000**
- **Second Prize: Rs 15,000**
- **Third Prize: Rs 10,000**

The draw will be held at the end of October 2025.

Important Reminders

- All returns must be filed electronically.
- Taxpayers should carefully review all relief and deduction conditions before submission.
- Documentation supporting claims should be retained for verification purposes.

Special Investment Deductions

- Angel Investor Allowance: 50% deduction of investment in qualifying start-ups, up to Rs. 500,000 annually, with carry-forward allowed for up to two years.
- Donations: Up to Rs. 100,000 for electronic donations to approved charities.
- Approved Pension Schemes: Up to Rs. 50,000 per year for contributions to private pension schemes.

BUILDING THE BACKBONE OF FISCAL GOVERNANCE

MRA WELCOMES NEW OFFICERS

The Mauritius Revenue Authority (MRA) marked a key milestone as it officially appointed its latest cohort of officers following a comprehensive one-year traineeship. The Passing-Out Ceremony, held at MRA Headquarters, brought together the Director-General, senior management, departmental directors, trainers and the new officers.

The event celebrated the conclusion of an intensive training journey and the start of careers dedicated to fiscal responsibility and public service.

DG's message of duty and service

In his keynote address, Mr. Rohit Ramnawaz congratulated the officers and welcomed them to MRA. He highlighted the Authority's vital role in national life, collecting about 90 percent of government revenue to fund public services.

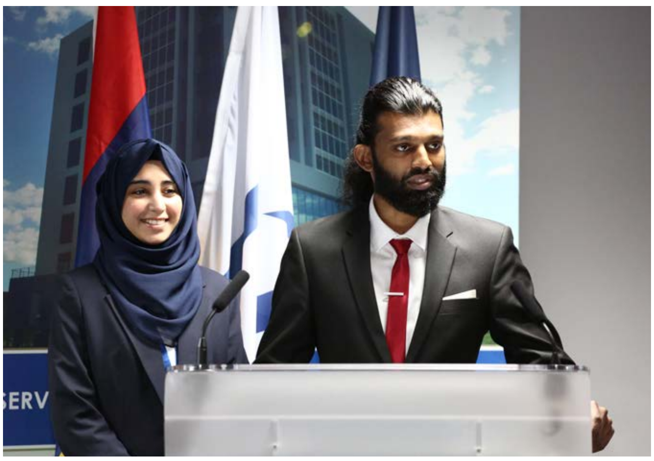
"Being an MRA officer is both a privilege and a responsibility," he said. *"Every rupee you help collect supports our nation's growth and well-being. Carry this duty with pride and remember that you serve not just MRA, but Mauritius."*

He also urged officers to embrace innovation, citing digital transformation, data analytics and artificial intelligence as tools to enhance efficiency, transparency and taxpayer service.

Trainees reflect on the journey

Representing the 2024 cohort, Mr. A.Y. Pudaruth and Ms. A.F.N. Moraby Usmani described their traineeship as *"enriching and transformative."* They highlighted how the programme deepened their technical knowledge in taxation and strengthened soft skills such as communication, adaptability and problem-solving.

Mr. Rohit Ramnawaz, Director-General, MRA



The trainees praised MRA's resource persons for mentorship that clarified complex concepts and provided practical insights. Hands-on exercises, case studies and operational exposure helped prepare them for compliance roles. They expressed gratitude to the Training Academy, HR and Training Department, mentors and families for their support.

A programme designed for readiness

Mr. D. Maunikum, Director, Human Resources and Training Dept. at MRA, outlined the traineeship's structure: a combination of classroom instruction, on-the-job training, induction on policies and specialised modules in tax accounting, gaming, administration and enforcement. Participants also took the oath of secrecy and made asset declarations.

The programme included group projects, presentations, coaching sessions and team-building exercises to enhance both technical and interpersonal skills. *"The real challenge begins now,"* he told the officers, urging continuous improvement and innovation.

Professional standards in practice

Mr. Geerjanand P. Ramkissoon, Director, Objections, Appeals and Dispute Resolutions Dept. at MRA, spoke of the officers' critical responsibilities across operational services, compliance investigations, dispute resolution and enforcement.

"You will apply the law with accuracy, fairness and integrity," he said. *"Your conduct directly influences public confidence in tax administration. Uphold professionalism, empathy and ethical standards to earn and maintain trust."*

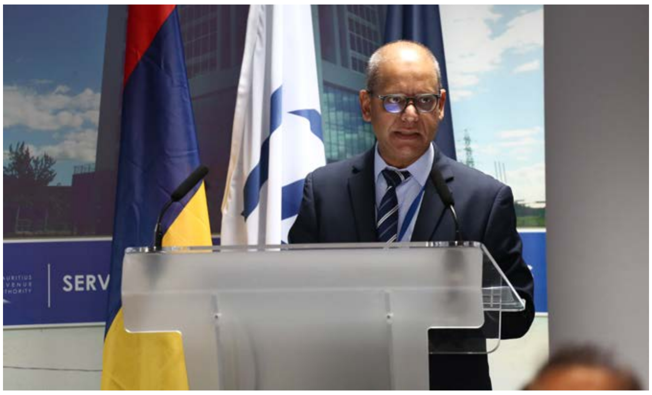
He reminded officers that legislative changes are constant, requiring vigilance, adaptability and commitment to lifelong learning.

Commitment to the Nation

The newly appointed officers begin their professional journey with the full support of MRA leadership. Their appointment reflects a year of rigorous preparation and a dedication to safeguarding revenue, enforcing tax laws and fostering voluntary compliance.

MRA remains committed to continuous professional development and cultivating a culture of innovation, fairness and public trust.

Mr. D. Maunikum, Director, Human Resources and Training Dept. at MRA



Mr. G. P. Ramkissoon, Director, Objections, Appeals and Dispute Resolutions Dept. at MRA

AUTOMATIC EXCHANGE OF INFORMATION

MRA HOSTS A DELEGATION FROM KENYA REVENUE AUTHORITY

Mauritius continues to position itself as a regional leader in implementing the Common Reporting Standard (CRS). The Mauritius Revenue Authority (MRA), recognised for its dynamic and proactive approach in promoting tax transparency, is regularly sought after by African tax administrations for its expertise. Having previously hosted delegations from Uganda, Rwanda and Cameroon, MRA recently welcomed a team from the Kenya Revenue Authority (KRA), reinforcing its role in advancing regional cooperation.

From 25 to 27 August 2025, MRA hosted a delegation from the Kenya Revenue Authority (KRA) led by Ms. Joy Ndubai, Digital Transformation Lead - IT Tax Administration System for Africa, African Tax Administration Forum (ATAF). She was accompanied by Ms. Ana Rodriguez Calderon, International Tax Specialist at the World Bank, as well as Mr. George Weru, Supervisor CRS/AEOI and Data Analytics, Ms. Ann Kawira Nyaga, Officer CRS/AEOI and Data Analytics and Mr. Felix Osiemo, Assistant Manager CRS/AEOI and Data Analytics, all from the Kenya Revenue Authority.

The study visits focused on providing practical insights and technical training on various aspects of CRS data management and the Automatic Exchange of Information (AEOI). The resource persons comprised seasoned MRA experts with in-depth knowledge and practical experience in the field of Automatic Exchange of Information and the Kenyan Delegation expressed appreciation for the quality and relevance of the training provided.

The comprehensive programme covered:

- An overview of MRA's AEOI Unit
- The AEOI Business Process Manual
- The Compliance Framework
- Data management and classification
- Data segregation and prevention of data co-mingling
- OECD confidentiality and data safeguard measures, among other topics

This collaboration forms part of KRA's broader strategic transformation agenda to enhance its data capabilities and technological infrastructure. In collaboration with the African Tax Administration Forum (ATAF) and the World Bank Group (WBG), KRA is working to expand its tax base, improve compliance and strengthen mechanisms to counter tax evasion and fraud. In support of these efforts, the Mauritius Revenue Authority is pleased to share its expertise and provide training support to the Kenya Revenue Authority to further these collaborative learning initiatives.

A debriefing session was held on Wednesday, 27th August 2025, with Mr. Rohit Ramnawaz, Director-General, MRA. He stated: *"MRA is honoured to share its expertise and experience, so that together, we can build a stronger and more transparent tax environment across the African region. The collaboration with the Kenya Revenue Authority and other enforcement authorities reflects our shared commitment to strengthening tax cooperation and promoting a culture of compliance throughout the continent."* Mr. Ramnawaz also commended both authorities for their determination to strengthen tax compliance and reaffirmed MRA's continued support in advancing the objectives of the AEOI framework across Africa.

Ms. Joy Ndubai and Ms. Ana Rodriguez Calderon highlighted that MRA has set a high benchmark in CRS data management and Automatic Exchange of Information. They underlined the importance of the exchange in deepening their understanding of data-driven tax administration and expressed their determination to apply these lessons to Kenya's compliance framework. Both conveyed their appreciation to MRA for its valuable contribution to strengthening fairness, transparency and efficiency in taxation.

Through initiatives such as this, MRA continues to demonstrate its commitment to building a fairer international tax system and supporting African peers in the fight against tax evasion and illicit financial flows.

AEOI

Automatic Exchange of Information (AEOI) is a global standard that enables tax authorities to automatically share financial account information of non-resident individuals and entities across borders. It aims to improve tax transparency and reduce offshore tax evasion. AEOI helps tax administrations identify undeclared income and assets, enhancing compliance, expanding the tax base and strengthening enforcement. It supports international cooperation, improves risk management and contributes to fair and efficient tax systems.

LIFESTYLE AUDIT TRAINING

STRENGTHENING INTEGRITY ACROSS THE ESA REGION

As part of its continued support to members of the Eastern and Southern Africa (ESA) region, the Regional Training Centre (RTC) Mauritius, in collaboration with the ESA Regional Office for Capacity Building (ROCB), organised an online workshop on lifestyle audit on 12 August 2025.

The initiative attracted more than 300 registrants from 22 ESA countries, including officers and middle managers responsible for integrity and internal affairs, as well as Integrity Champions and Coordinators across ESA revenue administrations.

Link to the Regional Code of Conduct

The workshop responded to ongoing efforts to implement the ESA Regional Code of Conduct on Integrity, which was officially launched in Mauritius in 2024. It aimed to enhance revenue administrations' capacity to integrate lifestyle audits into their integrity frameworks and align them with regional commitments.

Opening and facilitation

The session was opened by Mr D. Maunikum, Director of the RTC Mauritius, who reaffirmed the Centre's commitment to supporting regional integrity initiatives. He was followed by Mrs J. Manyasi, Director of the ESA ROCB, who stressed the central role of lifestyle audits in advancing the objectives of the ESA Strategy.

The workshop was facilitated by three officers from the Internal Affairs Division of the Mauritius Revenue Authority: Mr A. Bachun, Ms N. Maghooa and Ms A. Sobrun. Their presentations covered an overview of lifestyle audits, mechanisms implemented at the Mauritius Revenue Authority (MRA) and practical case illustrations.

Key lessons and participant feedback

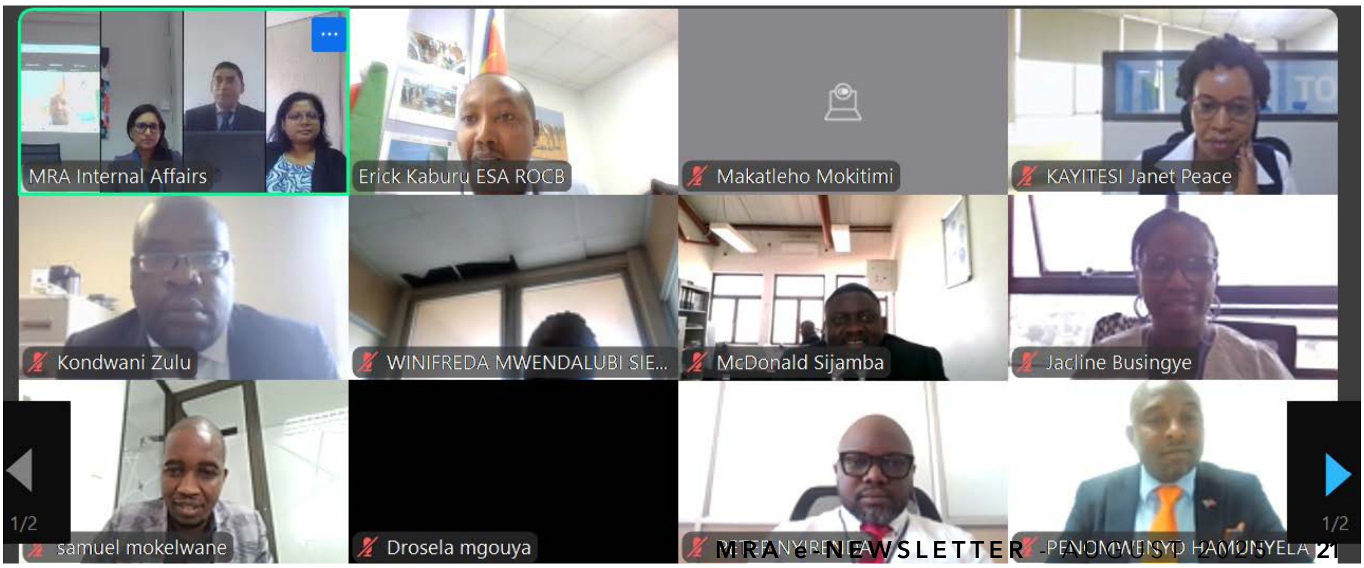
The discussions underlined the value of lifestyle audits in promoting transparency, identifying conflicts of interest and unexplained wealth, detecting red flags, strengthening collaboration with law enforcement agencies and safeguarding organisational integrity.

The interactive format, supported by case studies, culminated in a Q&A session that consolidated participants' understanding. Feedback was overwhelmingly positive, with participants commending the clarity of delivery, the practical relevance of the content and the balanced use of theory and practice. Many also suggested extending the workshop to cover additional themes in greater depth and to encourage more interaction.

Towards sustained collaboration

In his closing remarks, Mr A. Bachun emphasised that the workshop should not be seen as a one-off event but as part of a continuous process of supporting regional integrity initiatives. Looking ahead, such engagements are expected to pave the way for further capacity-building programmes aligned with the Regional Code.

Beyond technical insights, the workshop fostered a sense of collective responsibility. Integrity, as highlighted during the event, is a shared value that requires consistent reinforcement. By providing a platform for peer exchange and collaboration, the workshop contributed to building a stronger culture of integrity that enhances credibility and trust in customs administrations across the ESA region.



TRAINING UNDER RADIATION SAFETY LAW

CUSTOMS OFFICERS STRENGTHEN RADIATION SAFETY EXPERTISE

Training under Radiation Safety Law

The Mauritius Revenue Authority (MRA) recently organized a series of training sessions on Radiation Safety Awareness for customs officers in line with the Radiation Safety and Nuclear Security Act 2018. The program targeted officers operating X-ray scanners, equipping them with the knowledge and practical skills needed to manage radiation risks and protect themselves, colleagues and the public during inspections.

A total of 20 officers participated, divided into three groups to allow personalized guidance and interactive learning, under the expert facilitation of Mr. Jagai, Radiation & Protection Officer at MRA.

Core Topics and Practical Guidance

The training went beyond theoretical instruction, focusing on practical, operational application of safety measures:

- **Radiation Awareness:** Officers were briefed on the types of radiation, including ionizing and non-ionizing forms, their biological effects and how exposure occurs during routine scanner operations.
- **Applying ALARA (As Low As Reasonably Achievable) Principles:** Time, distance and shielding strategies were explained to minimize exposure. Officers learned how to incorporate these principles into daily inspections.
- **Use of Protective Equipment:** Proper handling of personal protective equipment, positioning near scanners and safe operational practices were demonstrated to prevent unnecessary exposure.
- **Emergency Response Protocols:** Officers received detailed instructions on responding to equipment malfunction, suspected radiation leaks, or accidental exposure, including immediate reporting and mitigation steps.
- **Health Monitoring:** The importance of regular medical check-ups, personal dosimeter use and accurate exposure recording was emphasized as part of ongoing safety management.
- **Record-Keeping and Compliance:** Officers were instructed on maintaining accurate logs of scanner usage, incidents and routine checks, supporting both operational safety and regulatory compliance.
- **Operational Scenarios:** Case studies and role-playing exercises simulated real inspection scenarios, reinforcing decision-making skills under controlled risk conditions.
- **Legal Obligations:** The responsibilities of Customs officers under the Radiation Safety and Nuclear Security Act 2018 were highlighted, including accountability, ethical practice and adherence to safety standards.

Specialized Instruction and Mentorship

Mr. Jagai's extensive field experience ensured the sessions were highly practical. Officers received individualized guidance, hands-on demonstrations and advice on integrating safety protocols seamlessly into operational routines. His mentorship helped participants translate legal and theoretical requirements into everyday practice.

Building a Safer Working Environment

The training strengthened officers' capacity to manage radiation exposure confidently and responsibly. By enhancing awareness, procedural knowledge and practical skills, MRA continues to prioritize officer safety, operational efficiency and compliance with national legal obligations, reinforcing its commitment to a secure and professional customs environment.

MRA IN THE MEDIA

Income Support for Seniors

In a 26-minute TV programme on MBC TV on 22 August 2025, Mr. Mahmad Oozeer, Director Operational Services Department at the Mauritius Revenue Authority (MRA), explained the new provisions under the Finance Act granting income support to individuals turning 60 between 1 September 2025 and 31 August 2026.

He highlighted that over 280,000 Mauritians already receive the old-age pension, costing around Rs 55 billion (7.8% of GDP). To support those not yet eligible, the government has launched a targeted Income Support Scheme based on residency and income conditions.

- Mauritian citizens: at least 12 years residence in Mauritius from age 18.
- Non-citizens: at least 15 years residence from age 40, with continuous residence in the last three years.
- Income ceiling: below Rs 10,000 monthly (single) or Rs 20,000 (married).

Around 7,500 citizens will turn 60 within this period, but not all will qualify due to income restrictions. MRA will rely on national databases for income, marital status, and birth records to verify applications.

Hundreds register as payments begin

Speaking on MBC on 01 September 2025, Mrs. Mokshada Devi Gangaram, Team Leader Operational Services Department at the MRA, confirmed that more than Rs 2 million has already been allocated for the first portion of the income support, with 685 individuals registered to date for the basic retirement pension.

VAT Registration update

New compliance threshold for SMEs

On MBC 1, on 20 August 2025, Mr. Amal Lolljee, Section Head, in Charge of the Medium and Small Taxpayers Department at MRA, announced that all businesses with turnover exceeding Rs. 3 million annually must register for VAT by 30 September 2025.

Registered businesses will be required to:

- Charge VAT on sales;
- Issue VAT-compliant invoices;
- File quarterly VAT returns.

Exemptions apply to traders of fresh produce such as fruits, vegetables, and meat. Around 6,900 small enterprises are expected to register under the new threshold. VAT registration forms are available on the MRA website: **www.mra.mu**

Mr. Lolljee noted that VAT-registered businesses can claim refunds on equipment and vehicles. Failure to register by 1 October 2025 will result in monthly penalties.

Individual Income Tax e-Filing Season 2025

Deadline: 15 October 2025

On 20 August 2025, Mr. Amick Teeluckdharry, Assistant Director at the Taxpayer Education and Communication Department at MRA, stressed, on MBC 1, the importance of timely tax filing for the income year ending 30 June 2025.

Key reminders:

- The Employee Declaration Form (EDF) allows employees to claim deductions and ensures accurate PAYE calculation.
- Employers must deduct 15% PAYE from salaries and adjust after EDF submission.
- Taxpayers, including the self-employed, must complete their e-filing by 15 October 2025 using the pre-filled form on the MRA website.

Late filing will attract penalties and interest. Last year, over 320,000 taxpayers filed electronically, generating Rs. 14.3 billion in revenue.

Informed and Prepared

Through active engagement with MBC Radio TV, the MRA continues to ensure that citizens and businesses understand their rights and obligations.

From income support and pensions to VAT compliance and e-filing, these updates reflect the Authority's commitment to fiscal transparency, social responsibility, and efficient service delivery.

RELENTLESS AT THE BORDERS

MRA CUSTOMS INTERCEPTS MULTIPLE DRUG SHIPMENTS

In its ongoing battle against narcotics, the Mauritius Revenue Authority (MRA) has once again demonstrated vigilance and operational efficiency. Throughout August 2025, the Customs Anti-Narcotics Section (CANS) successfully intercepted four major consignments of illicit drugs, preventing substances worth over Rs 47 million from reaching the streets.

Cannabis and Cigarette Papers concealed in furniture

On 4 August 2025, CANS officers at the Port Customs Examination Bay uncovered 6.90 kg of cannabis and 2,496 booklets of "OCB" brand roll-your-own cigarette papers concealed in mattresses within a shipment of household goods. The drugs, valued at Rs 8.28 million, were detected with the support of K9 Alice and seized in the presence of the consignee. The items and suspect were handed over to the Anti-Drug and Smuggling Unit (ADSU), leading to a controlled delivery operation and one arrest.

Cocaine pellets swallowed by passenger at SSR Airport

On 8 August 2025, officers at Sir Seewoosagur Ramgoolam (SSR) International Airport intercepted a Nigerian passenger attempting to leave through the Green Channel. A body scan revealed 75 pellets concealed internally, weighing 1,225 grams and valued at Rs 18.37 million. The suspect expelled the pellets under medical supervision and ADSU conducted a controlled delivery operation which resulted in a further arrest.

Cannabis seized on board MV Toconao

On 18 August 2025, MRA, in collaboration with the Maritime Intelligence Cell (MIC) and the Divisional Crime Intelligence Unit (DCIU), searched the cargo vessel MV Toconao after profiling flagged potential risks. Officers discovered eight plastic bags hidden within the vessel's structure containing 10.2 kg of cannabis, valued at Rs 12.24 million. The substance tested positive during field analysis and K9 Honey reacted positively during the operation. The consignment was transferred to ADSU for investigation.

Synthetic drug-impregnated papers detected at SSR Airport

On 23 August 2025, officers intercepted two passengers arriving from Saint Denis on Air Mauritius flight MK209. The 58-year-old Mauritian woman and 74-year-old French national were found carrying 99 tampered sheets impregnated with synthetic drugs, weighing 790 grams and valued at Rs 8.3 million. The items were concealed among clothing and footwear in their luggage. Field tests confirmed the presence of synthetic drugs and both passengers were arrested by ADSU.

Sustained vigilance and Inter-Agency Cooperation

These consecutive seizures highlight the constant vigilance of MRA officers and the importance of close coordination with ADSU and other enforcement agencies. Whether concealed in commercial cargo, disguised in furniture, or internally carried by passengers, drug traffickers continue to adapt their methods. MRA Customs remains committed to countering these threats with intelligence-led inspections, advanced technology and well-trained officers.

By intercepting these consignments, the MRA reinforces its zero-tolerance policy toward drug trafficking and its unwavering mission to protect Mauritius's borders, safeguard public health and uphold national integrity.

1


2


3


4


1. 6.90 kg of cannabis and 2,496 booklets of "OCB" brand roll-your-own cigarette papers concealed in mattresses.

2. Cocaine pellets swallowed by passenger

3. 10.2 kg of cannabis seized onboard MV Toconao

4. Synthetic drug-impregnated papers.

DID YOU KNOW?

INTERESTING FACT

EDF VS. ANNUAL INDIVIDUAL INCOME TAX RETURN
WHAT'S THE DIFFERENCE?

As we move through the financial year, it's important for individual taxpayers to understand the difference between two key tax requirements: the Employee Declaration Form (EDF) and the Annual Income Tax Return.

What is EDF?

The **Employee Declaration Form (EDF)** is an electronic form that employees must fill in at the beginning of each financial year.

If you are eligible for reliefs, deductions, or allowances (such as dependents, medical insurance, or housing loans), the EDF enable you to claim these reliefs, deductions, or allowances so that your monthly PAYE is calculated correctly.

- You must submit the EDF online on the MRA website: **www.mra.mu**
- Your employer then uses this information to calculate the right amount of tax to deduct from your salary every month.

This helps avoid paying too much or too little tax throughout the year.

What is Annual Income Tax Return?

The Annual Income Tax Return is a year-end summary of all the income you earned during the preceding financial year. It must be submitted electronically through MRA website by **15 October** every year.

- It includes all types of income: salary, business income, rental income, interest, etc.
- If you paid more tax than needed, you will get a refund from the MRA after checks are done.
- If you owe more tax, you need to pay it by 15 October.

	EDF	Annual Return
When to submit	At the start of the financial year	At the end of the financial year (by 15 Oct)
What it does	Declares reliefs & deductions for PAYE	Declares all income & calculates final tax
Who submits	Employee	Employee/Individual
How to submit	Online via MRA website	Online via MRA website
Main benefit	Monthly PAYE deduction is more accurate	Refunds or payment of final tax

Stay Compliant

- **Submit your EDF early to benefit from monthly tax reliefs.**
- **File your Annual Return on time to avoid penalties and to claim any tax refund due.**

MAURITIUS REVENUE AUTHORITY

Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius

T: +230 207 6000 | **F**: +230 211 8099 | **E**: headoffice@mra.mu | **W**: www.mra.mu