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EDITORIAL NOTE

Dear Readers,

At the Mauritius Revenue Authority (MRA), we manage the present efficiently, we forget the past selectively and the future, for us, is today. This concept put forward by Prof. Vijay Govindarajan in his "Three Box Solution" has proved to be highly effective at the MRA.

The start of the year is an opportune time for the Mauritius Revenue Authority (MRA) to enrich its vision through breakthrough innovations.

This year will witness the launching of a series of new projects. Rodrigues will not be left apart. The inauguration of a passenger luggage scanner at the passenger terminal in the port, and a coastwise trade application along with the provision of access to MRA e-Learning platform for MRA officers in Rodrigues are in the pipeline.

To mark the celebration of the International Customs Day 2023 on the 26th of January, MRA launched two projects, namely, the Automated System for the collection of Duties at the Mauritius Duty-Free Paradise (MDFP) at the SSR International Airport, and the Container Control Program (CCP), aiming at reiterating MRA's commitment towards continuous improvement of its services and facilitation of legitimate trade.

An Eham Court and Custom House in Port Louis, dedicated teams are working on some innovative projects, namely the e-Invoicing and the Port Surveillance Command Centre.

Editorial team

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International Customs Day - Two projects launched by MRA:

- **AUTOMATED SYSTEM FOR THE COLLECTION OF DUTIES AND TAXES AT THE MDFP**
- **CONTAINER CONTROL PROGRAM**

The Mauritius Revenue Authority (MRA) celebrated the International Customs Day (ICD) 2023 on Thursday 26 January 2023, under the theme: *“Nurturing the next generation: promoting a culture of knowledge-sharing and professional pride in Customs”*, put forward by the World Customs Organisation (WCO). The event took place at the Integrated Customs Clearance Centre (ICCC) at Le Chaland, Plaine Magnien.



Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development was the Chief Guest to the function. The Honourable Minister commended MRA Customs Officers for their dedication, hard work and professionalism.

The Hon. Minister highlighted that more than 175 young talents have joined the Customs Department in three batches during the last five years. The last batch of 72 officers which joined in 2022 is still undergoing training. *“These young customs officers have specific competences, talents, abilities and knowledge, in particular for using advanced technology, digital tools and processes which can be put to good use in the customs environment”*, he emphasized. Dr. Padayachy underlined the important role played by MRA Customs in facilitating trade and in the clearance of goods.

The Minister reiterated his unflinching support to help MRA Customs to invest in emerging technologies and techniques such as Artificial Intelligence, block chain technology and big data analytics to enhance risk management and fraud detection capabilities.

He explained that funds have been allocated to the MRA to acquire the necessary digital tools. He enumerated various projects such as scanners at the port and airport, drones and CCTV systems as well as data processing tools and systems.

The Hon. Minister underscored that the Government of Mauritius has also earmarked Rs. 500 M for the Integrated Single Window for Trade Projects. According to him, this will be yet another major trade facilitation project which will consist in revamping the existing electronic data interchange system and in particular enabling the single submission of documents for processing of permits and clearance of goods while eliminating duplication of business processes across agencies. This project will be an enabler of innovation and excellent service delivery for all services in the supply chain.



Dr. the Hon. Renganaden Padayachy, Minister of Finance, Economic Planning and Development



Automated system for the collection of Duties and Taxes at the MDFP

The launching of new projects has now become the epitome of International Customs Day celebrations at MRA.

The Minister of Finance launched an automated system for the collection of Duties and Taxes by the Mauritius Duty Free Paradise (MDFP) on behalf of MRA Customs. *"It simplifies the actual process of goods bought in excess of normal duty-free allowance by passengers at MDFP and facilitates duty free shopping by incoming and outgoing passengers including tourists,"* said the Hon. Minister.



Signing of Memorandum of Understanding between MRA and MDFP

A Memorandum of Understanding (MOU) was signed between MRA and the Mauritius Duty Free Paradise (MDFP).



Signature of MOU (From left): Mr. Sudhamo Lal, Director-General, MRA and Mr. Naresh Keesondoyal, CEO, MDFP

This Agreement places on the smooth and fruitful cooperation between MDFP and MRA in their respective areas of competence with the view of implementing a new process for the collection of duty, excise duty and taxes in excess of Duty-Free Allowances at the SSR International Airport.

Prior to the launching of the automated system, upon arrival, the passenger who intended to buy alcoholic products and cigarettes in excess of his duty-free allowance had to fill-in in a disclaimer form available at the MDFP shop.

The passenger had to then call at the MRA Customs counter where duty, excise duty and taxes were assessed by the Officers of Customs and payment was made at the cashier of MRA.

The passenger then had to get back to the MDFP shop to produce the payment receipt to take delivery of the goods.



With the new facility, the cashier at MDFP, collects, on behalf of MRA, the extra duty, excise duty and taxes leviable on the goods bought in excess of the Allowance. Same is thereafter remitted to MRA on a monthly basis, as agreed by both parties. This collection process enables the streamlining of the current process of collection of duty, excise duty and taxes and make the process less tedious for the passenger.



In his address, Mr. Sudhamo Lal, the Director-General of the MRA, commended the MDFP personnel who worked hard on the automated system for the collection of Duties and Taxes.

MRA lays much emphasis on human capital. *“Our people are our prime asset and MRA fully caters for their well-being and on-going development through continuous learning and training”*, he said. He further added that MRA has a well-defined human resource development strategy whereby the MRA Training Academy has been entrusted the responsibility to cater for the training and learning needs of all the employees.

The Director-General highlighted that MRA has provided all the necessary support to the newly recruited customs officers through well-designed curriculums that enable them to integrate the profession and the MRA family.

He explained that MRA customs officers have received professional training from a pool of highly competent in-house trainers in various areas, such as the Revised Kyoto Convention, Customs Reform and Modernisation, Intellectual Property Rights, Single Window, Data Model, Time Release Study, Mercator Programme Advisor, e-Commerce, Free Zones and Anti-Corruption and Integrity.

“Our experts are also called upon to put their competence at the service of the ESA region as well as other customs administrations around the world”, he emphasized.

Speaking about the theme of this year’s celebration, Mr. Lal asserted that *“the ICD theme for this year is promoting a culture of knowledge-sharing and developing appropriate knowledge management systems.”* In this regard, MRA has well-established tools, systems and resources to share information with its stakeholders and the general public, he said.

Mr. Lal stressed that *“MRA has registered a bumper growth of 26% in its revenues in the Financial Year ending 30 June 2022, after two successive years of negative growth of 5% each.”* Without economic recovery, such exceptional growth rates would not have been possible, he said.

Mr. Lal thanked the United Nations Office on Drugs and Crime (UNODC) and the World Customs Organization (WCO) for conducting the Container Control Programme in Mauritius. He further added that *“MRA hosts the WCO Mauritius Multilingual Regional Training Centre which acts as the Centre of excellence for customs compliance and enforcement matters for the ESA region”*.



Mr. Sudhamo Lal, Director-General, MRA



From this perspective, MRA consistently provides capacity building support in customs administrations in the region. In 2022, MRA hosted more than 20 training programmes, workshops and webinars, for the benefit of around 750 customs officers of ESA Member countries. *“This shows our full commitment to assisting customs administration of the ESA region”*, Mr. Lal said.

Mr. Lal also pointed out that MRA has made unprecedented seizures of different types of drugs and psychotropic substances of more than Rs. 5 Billion during the past 5 years, thanks to MRA’s human capital and equipment.



For his part, Mr. Vivekanand Ramburun, Director of the Customs Department at the MRA, explained that “MRA has provided all the necessary support to newly-recruited officers in terms of classroom and on-the-job training, personal coaching and mentoring as well as building their knowledge through MRA and WCO e-learning platforms”. He lauded the commitment and dedication of MRA Customs to facilitate trade and protect our society. Mr. Ramburun emphasized the need to leverage technology and the blockchain.



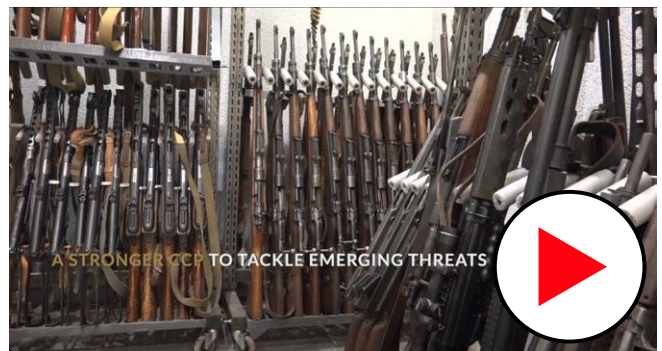
Mr. Vivekanand Ramburun, Director, Customs

On the other hand, at the national level, the sharing of information, intelligence and close cooperation between MRA Customs and the Anti-Drug and Smuggling Unit (ADSU), the National Coast Guard (NCG), the Independent Commission Against Corruption (ICAC), the Financial Intelligence Unit (FIU) and other law enforcement agencies is a key element in effectively addressing cross border crimes and promoting trade facilitation.

Container Control Program (CCP)

In line with its new digital transformation strategy, MRA launched the Container Control Program (CCP). CCP is an innovative project on which training was held at the MRA under the aegis of the UNODC and the WCO. CCP is a joint cooperation programme developed by UNODC and WCO to set up a Port Control Unit to identify transnational crimes and inspect high risk shipments in the port with minimum disruption to legitimate trade.

The objective of the Container Control Programme (CCP) is to build capacity and provide logistic facilities to countries seeking to improve their risk management and increase control of high-risk consignments in the supply chain without disrupting legitimate trade in seaports for land border crossings.



WCO Certificate of Merit:

16 awardees

In the context of the celebrations of the International Customs Day (ICD) 2023, sixteen nominees from the MRA and its stakeholders were awarded a WCO Certificate of Merit for their outstanding contribution to the MRA. Among them, Mr. Giandev Moteea, Chief Executive Officer of the Mauritius Post Limited, who has served twenty years in the organization. His collaboration with MRA has been highly effective.

Mr. Giandev Moteea was very glad to receive this award. He wished that *“the collaboration between the Mauritius Post Limited and the Customs Department of the Mauritius Revenue Authority (MRA), thrives higher”*.

He concluded that *“both organizations have a very important role to play together in line with what professes the World Customs Organization (WCO) and the Universal Postal Union, that is, to keep the postal network ‘clean’ and secure”*.



(From left): Mr. Giandev Moteea, CEO, Mauritius Post Limited, Dr. the Hon. Renganaden Padayachy, Minister of Finance, Economic Planning and Development and Mr. Sudhamo Lal, Director-General, MRA

EXTERNAL AWARDEES

Mr. MOTEEA, Giandev - Chief Executive Officer
Mauritius Post Limited (MPL)

Mr. LOLLBEHARREE, Heman Kumar
Chief Executive Officer (CEO)
Airports of Mauritius Co. Ltd (AML)

Mr. LAULLOO, Faiz - Managing Director
Plaisance Air Transport Services (PATS)

Mrs. PATTEN, Reelambal - Manager Finance and ICT
Mauritius Duty Free Paradise (MDFP)

INTERNAL AWARDEES

Mr. SONAH, Soobhash
Director, Information Systems Dept.

Mrs. BUNWAREE, Nily
Director, Finance and Administration Dept.

Mr. SUNASSY, Swaraj
Section Head, ACOS

Mr. UNUTH, Soobas
Section Head, SES

Mr. MAMODE ALLY, Rechad
Team Leader, SSRIA PTO

Mr. KARIA, Umedhsingh
Team Leader, Tariff Unit, Assessment

Mr. FOKKEER, Sewraj
Team Leader, Investigation Unit, SES

Mr. RAMPARSAD, Anoop Kumar
Technical Officer, Deferral Regimes

Mrs. MUGON, Aroona
Technical Officer, HRTD

Miss. LANCHE, Isanie
Customs Officer II, CANS

Mr. BHATO, Shailendra Somar
Customs Officer I, CANS

Mrs. MURDEN, Jeveena
Customs Officer I, MVC, Assessment



MRA PARTICIPATED IN TAX SERIES 2023

The Financial Services Institute (FSI), in collaboration with Andersen (Mauritius) Ltd, launched a training session on Tax Series 2023 on the theme '**Demystifying the Mauritian Tax Administrative System**'. The event was held on 18 January 2023 at Hennessy Park Hotel, in Ebène. The Minister of Financial Services and Good Governance, Hon. Mahen Kumar Seeruttun, Mr. Mahmad Oozeer, Director, Operational Services Department at the Mauritius Revenue Authority (MRA) and other personalities were present on the occasion.



Tax Series 2023 provides a panoply of training on Taxation in Mauritius as well as International Taxation. Speaking on the Tax Series 2023, Hon. Seeruttun highlighted that this event aimed at demystifying complex issues in the tax administration system and providing invaluable insights from the perspectives of the Regulator as well as Tax experts.

The Minister highly praised the MRA for its commendable efforts in modernizing the country's tax administration system.



Mr. Mahmad Oozeer, speaking on behalf of the Director-General of the MRA, Mr. Sudhamo Lal, observed that the world of taxation is under constant evolution. *"There are pronounced developments taking place in technology*

which is impacting directly and indirectly on the tax system" he observed. On this score, he reiterated the importance of training. *"Skills which people acquire during the normal learning process also need to be constantly upgraded,"* he said.

Mr. Oozeer further explained that technical tax knowledge and skills acquired through a good understanding of technical tax topics, the tax code, regulations, and case law remain very important and the evolving tax environment requires skills in areas that are not tax-technical. These non-tax technical skills include technology and data-analytics, business acumen and soft skills, problem solving and process improvement, project management etc. To this end, MRA uses a combination of the tax and non-tax technical skills of its labor force to bring innovation.

The level of voluntary compliance depends on the tax literacy of the population. MRA's taxpayer education, empowerment and communication strategies are geared towards making the population at large more tax literate. The Taxpayer Education and Communication Department (TECD) plays a major role in this area.

MRA prepares and publishes various guides, booklets, and leaflets to sensitize the public. MRA conducts numerous educational and awareness campaigns for its stakeholders. Even the taxpayers of tomorrow, that is, students, are being sensitized about the basics of taxation in the school curriculum of Grade 7. Moreover, a student corner has been created on MRA Website to promote a tax culture among students, potential taxpayers of tomorrow.

As tax administrators, MRA is committed to enhancing its engagement with all its stakeholders. The organizations emphasize interactions and facilitation initiatives, such as, the daily one-minute radio programme, which is basically a tax empowerment initiative.

Similarly, MRA is also committed to bringing more tax certainty for its stakeholders through the issuance of regular statements of practice on technical issues, tax rulings, ensuring clarity and transparency when drafting revenue laws together with the policy makers and resolving disputes at the objection stage within a maximum of four months. At the same time, MRA also welcomes proposals and suggestions from the taxpayers and stakeholders.

Through the strengthening of the tax compliance culture, there will be a definite improvement in the moral obligation to voluntarily pay taxes in years to come. Hence, the commitment to shift from an obligation to pay taxes to a willingness to do so.



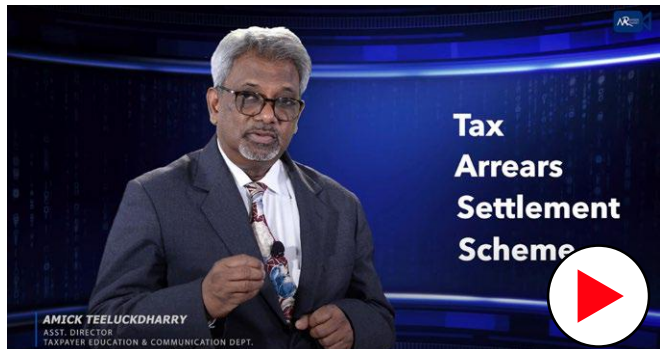
A series of video on the different aspects of taxation is available on our website: www.mra.mu

MRA CONDUCTED VARIOUS AWARENESS PROGRAMMES

The Mauritius Revenue Authority (MRA) conducted various awareness campaigns during the months of December 2022 and January 2023, with the objective to sensitize the population on the following topics:

1. Tax Arrears Settlement Scheme (TASS)

The MRA reminded the public that the deadline for the submission of an application to join the Tax Arrears Settlement Scheme (TASS) was **31 December 2022**.



2. Renewal of Rum & Liquor Licence

Holders of licences (including licence holders in Rodrigues) for wholesale/retail sale of Beer & Alcoholic Beverages and Liquor & Alcoholic Products, issued under Part III of the Excise Act, were informed that renewal of the licences for the year 2023 could be effected electronically by 16 January 2023.



3. Prime à l'emploi

The 'Prime à l'Emploi' Scheme has been introduced in the Finance (Miscellaneous Provisions) Act 2022, with the objective of bringing young Mauritians and women into the labour force.

MRA apprised eligible employers to join the scheme.



One-Minute radio programme and radio interventions

16 "One-minute radio programme" produced by the Taxpayer Education and Communication Department (TECD) was aired on MBC Radio. The selected topics were based on latest happenings at the MRA which include renewal of liquor license, Corporate Tax Rate for Companies, how to calculate profit and pay tax by companies, importance of claiming a receipt, VAT Invoice details, VAT Certificate etc.

Moreover, MRA officials made sixty-five radio interventions with a view of sharing pertinent information to listeners.



Mauritius and Bangladesh

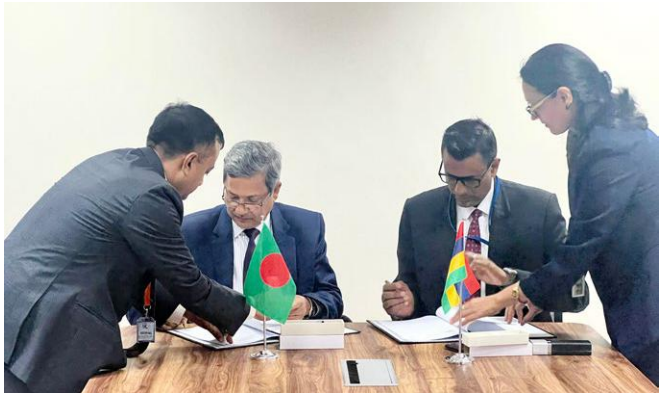
AGREEMENT HAS BEEN REACHED IN ALL PROVISIONS

Negotiations around a Protocol between the Government of the People's Republic of Bangladesh and the Government of the Republic of Mauritius were held on 17th and 18th January 2023 at the head office of the MRA. The negotiations were led by the Director of the Large Taxpayers Department, Mr. Faisal Oozeerally on Mauritius side and Mr. Abu Hena Md. Rahmatul Muneem (Senior Secretary, Internal Resources Division, Ministry of Finance and Chairman, National Board of Revenue) on Bangladesh side.

The Mauritian delegation comprised four delegates from the MRA, a representative from the Attorney General's office, representatives from the Ministry of Finance, the Ministry of Foreign Affairs and the Ministry of Financial Services and Good Governance.

Given that Bangladesh is not signatory to the Multilateral Instrument (MLI), bilateral negotiations have been initiated in order to make the existing convention between Mauritius and Bangladesh compliant with the Base Erosion and Profit Shifting (BEPS) minimum standards. As such, relevant Articles were reviewed and necessary provisions were either amended or introduced in the Convention through the Protocol.

The discussions were conducted in a friendly and cordial atmosphere of mutual understanding and cooperation. Consensus was reached on all the Articles of the Protocol at the end of the negotiations.



(From left): Mr. Abu Hena Md Rahmatul Muneem, Senior Secretary, Internal Resources Division, Ministry of Finance and Chairman, National Board of Revenue, Bangladesh and Mr. Faisal Oozeerally, Director, Large Taxpayers Dept., MRA



MRA WELCOMES DELEGATES FROM NIGERIA

The Mauritius Revenue Authority (MRA) received delegates from Nigeria from Monday 9 January to Friday 13 January 2023. The six-member team comprised four officers from the Nigeria Federal Inland Revenue Services (FIRS) and two from the Federal Ministry of Finance, Budget and National Planning in Nigeria.

Composition of delegates are as follows:

1. Lucky Obodoekhe, Director, Tax Incentive Management Department
2. John Ikata, Assistant Director, Tax Expenditure
3. Kingsley Nkemakosi, Assistant Director, Tax Compliance
4. Raliat Seghosime (Ms), Deputy Manager, Tax Incentive Management Department
5. Ladan Haruna Argungu, Assistant Director, Tax Policy
6. Igwe Jonas Chika, Administrative Officer, Tax Policy

The request for the Study Tour was made by IMF/ Afritac West and was a fully funded programme. The core purpose of the visit by the Nigerian Officials was to study how the MRA has established and manages a sound tax incentives management system.

The Nigerian delegation expressed its profound thanks to the MRA for the fruitful learning experience.

The team was expected to use the knowledge gained, experiences learnt, and information gathered during the visit, to improve the tax incentives management in Nigeria.

Topics discussed were as follows:

- Overview of the MRA including the Budgetary Process.
- Overview of Tax Incentives Framework in Nigeria.
- Compilation of data and estimation of Tax Incentives Expenditure - IMF model.
- Maintenance of Tax Register in relation to Tax Incentives.
- Monitoring of Tax Incentives' for Large and Medium and Small Taxpayers.
- Monitoring of Incentives in relation to Custom Duty, Excise, VAT at Imports & any other relevant tax.
- Tax Incentives, Tax Expenditure and Budgeting with respect to Direct Tax.
- Tax Incentives, Tax Expenditure and Budgeting with respect to Indirect Tax.



Second round of negotiations

11 DELEGATES FROM TANZANIA VISITED MRA

The Mauritius Revenue Authority (MRA) received delegates from the United Republic of Tanzania for a second round of negotiations around the Double Taxation Avoidance Agreements (DTAA), from 23rd to 28th January 2023.

The Mauritian team was headed by the Director of the Large Taxpayer Department (LTD), Mr. Faisal Oozeerally, and Mr. Elijah G. Mwandumba (Commissioner for Policy Analysis Department, Ministry of Finance and Planning) led the Tanzania delegation.

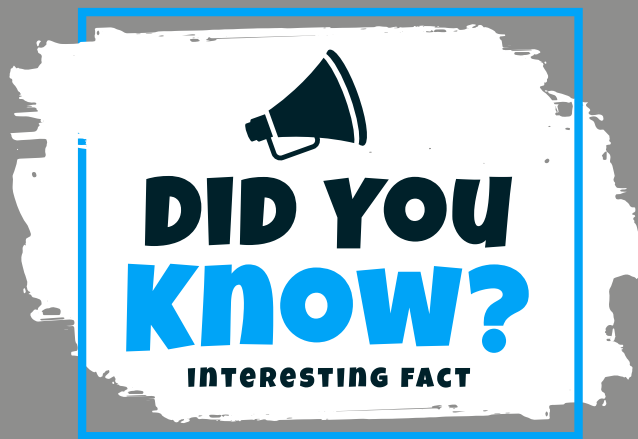
The Tanzanian delegation comprised 11 delegates while the Mauritian team consisted of 4 officers from MRA, a representative from the Attorney General's office, representatives from the Ministry of Finance,

Ministry of Foreign Affairs and Ministry of Financial Services and Good Governance.

The main objective of the Double Taxation Avoidance Agreements (DTAA) is to determine how to tax different type of income derived from transactions between the two countries so that double taxation is avoided.

The discussions were conducted in a friendly and cordial atmosphere of mutual understanding and cooperation. Consensus was reached on some of the Articles whilst some other provisions could not be finalised. It was agreed that all outstanding issues would be discussed during a third round of negotiations.





HELP US TO STOP DRUGS

Members of the public may report suspected drug cases/ illicit activities to MRA through the MRA Stop Drug Platform (www.mra.mu) or by calling on the Hotline on 8958.

1. What is 'Stop Drug Platform'?

MRA is committed to the fight against drugs and illicit trade. In this view, the Stop Drug Platform shows, on one hand, MRA's dedication to eradicate this social evil and, on the other, to amplify its combat against drug trafficking.

Stop Drug Platform encourages and engages the population at large to anonymously provide information relating to drugs and illicit trafficking in the Republic of Mauritius.

2. I have information with regards to drug trafficking. Can I share this information to the MRA?

Information relating to drugs/narcotics trafficking and smuggling may be sent to the MRA **ANONYMOUSLY** through:

- o the Stop Drug Platform on MRA's website,
- o email (stopdrugs@mra.mu) or
- o Free Call: 8958

3. Do I have to give my name and contacts when I denounce drug trafficking?

It is optional. You do not necessarily have to give your name or contact details.

4. Will my name and contact details be made public?

MRA guarantees the confidentiality of all informants. All information submitted will be strictly confidential and will not be shared with other stakeholders.

For further information, our readers can visit the website of MRA on www.mra.mu



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