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EDITORIAL NOTE

Dear esteemed readers,

As we step into the new year, the Mauritius Revenue Authority (MRA) proudly unveils significant initiatives that set the tone for a promising and productive year ahead. With a focus on enhancing trade facilitation, supply chain security, and combatting illicit activities, MRA is demonstrating its unwavering commitment to serving the nation and the global community.

One of the notable achievements this month is the introduction of the Time Release Study, a highly regarded tool that accurately measures the efficiency of goods release and clearance processes. This strategic endeavour underscores MRA's dedication to streamlining trade procedures, thereby bolstering economic growth and competitiveness.

Furthermore, the inauguration of the Container Control Programme marks another landmark in MRA's efforts to enhance supply chain security and combat illegal activities. By implementing robust measures to prevent illicit trafficking, MRA is safeguarding the integrity of Mauritius' borders and contributing to global security efforts.

For this edition, we had the privilege of interviewing Mr. Vivekanand Ramburun, the Director of Customs. The latter sheds light on the department's remarkable accomplishments and ongoing projects. Mr. Ramburun highlights the relentless efforts in combatting drug trafficking. He emphasizes the importance of international collaboration in sharing intelligence and expertise to effectively address evolving illicit activities.

This year, MRA will be hosting a major international event, the 44th Commonwealth Association of Tax Administrators, CATA. This yearly event will further consolidate CATA member states' commitment to further enhance global cooperation and pave the way to meeting new challenges awaiting a technology-driven tax administration.

The conference will also provide a platform for knowledge exchange and collaboration among tax administrators from CATA's 47-member countries, facilitating discussions on pressing tax issues and innovative solutions.

As preparations for the conference are underway, MRA assures participating countries of a seamless and memorable event. From securing a state-of-the-art venue to coordinating logistics, every effort is being made to ensure a successful gathering that promotes learning, collaboration, and cultural exchange.

International delegates can look forward to an enriching programme, including cultural performances, Gala Night, sightseeing trips, and culinary experiences, offering a glimpse into the vibrant culture of Mauritius and fostering lasting connections among participants.

We extend our warm wishes for a happy new year to all our readers. As MRA pursues its journey of transformation and global engagement, we remain committed to serving with excellence our nation and the international community.

Editorial team

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International Customs Day 2024

MRA CUSTOMS ENGAGES NEW PARTNERS

The Mauritius Revenue Authority (MRA) celebrated the International Customs Day (ICD) 2024 on Friday, January 26, 2024, at the Integrated Customs Clearance Centre (ICCC) located in Le Chaland, Plaine Magnien. The event was held under the theme: "Customs Engaging Traditional and New Partners with Purpose," as put forward by the World Customs Organisation (WCO).

Traditional and New Partners

While the core functions of the customs department remain focused on revenue collection, trade facilitation, and border control, today's stakeholders such as the Financial Intelligence Unit (FIU), the Financial Services Commission (FSC) and the Forensic Science Laboratory (FSL) bring diverse expertise and perspectives to address emerging challenges such as e-commerce, supply chain disruptions, global trade compliance standards and also financial crimes. By collaborating with a broader range of stakeholders, the customs department can leverage innovation, data analytics, and international best practices to enhance operational efficiency, transparency, and integrity in customs administration.

This International Customs Day was marked by the official launching of the third edition of the Time Release Study by Mr. Dharam Dev Manraj, GOSK, Financial Secretary, Ministry of Finance, Economic Planning and Development, Chief Guest to the function.

The highlight of the event was the keynote address delivered by Mr. Dharam Dev Manraj. At the very outset, he commended MRA Customs for its consistent efforts in initiating new projects during the annual ICD celebrations. This initiative serves as evidence of MRA's dedication to enhancing Customs services, promoting legitimate trade, strengthening border control, and combating the illegal trafficking of drugs



Mr. Dharam Dev Manraj, GOSK, Financial Secretary,
Ministry of Finance, Economic Planning and Development

Record-breaking revenue collection

Mr. Manraj dwelt on the establishment of the Mauritius Revenue Authority in 2006, and commended its revenue collection growth of 300 percent in the last seventeen years of operations, collecting Rs. 137 billion in 2022/23, as compared to Rs. 34.2 billion in its first year of operation in 2006.

MRA's role in implementing financial assistance schemes

Mr. Manraj expressed his gratitude to the dedicated MRA team for their unwavering commitment to serving the public and sustaining the economic growth of the country.

The Financial Secretary also emphasized on the importance of proactivity and adaptability of MRA in implementing financial assistance schemes that cater to the diverse needs of businesses and individuals. Presently, the MRA disburses approximately Rs. 500 million each month to around 340,000 individuals earning less than Rs. 50,000 per month as part of the CSG Income Allowance program.

MRA currently pays the CSG Child Allowance of Rs. 2,000 per month to approximately 32,000 children aged 0 to 3 years, resulting in a monthly disbursement of around Rs. 65 million. Additionally, the MRA provides an Independence Allowance of Rs. 20,000 to about 15,000 individuals who have recently reached adulthood and a Housing Loan Relief Allowance of Rs. 1,000 per month to around 30,000 beneficiaries.

Pivotal role of Customs Officers

Mr. Sudhamo Lal, the Director-General of the MRA, emphasized the crucial role of Customs Officers. "MRA Customs is an indispensable service that operates tirelessly all year round. In recent years, Customs Officers have made remarkable discoveries, showcasing their dedication and expertise in safeguarding our borders", affirmed Mr. Lal.



1. Newborn Baby Discovery:

On the 1st of January 2022, MRA Customs Officers made a shocking discovery of a newborn baby in the toilet of an Air Mauritius flight. This encounter highlighted the vigilance and quick response of Customs Officers, ensuring the safety and well-being of all passengers. Their swift action in handling this situation demonstrated their professionalism and commitment to protecting lives.



2. Drug Interception:

On December 31st, 2023, MRA Customs Officers intercepted two Kenyan passengers carrying a substantial quantity of drugs valued at Rs. 15.4 million. The narcotics were astutely concealed in their wigs, which were craftily stitched to their heads. This successful operation showcased the expertise and efficiency of customs officers in combating drug trafficking and organized crime.



Mr. Sudhamo Lal, Director-General, MRA

According to Mr. Lal, MRA gains advantages from utilizing state-of-the-art technology, sophisticated machinery, and contemporary amenities, such as body scanners and interceptor boats etc. Overall, the implementation of these measures contributes significantly to the success of MRA by improving efficiency, enhancing security, increasing revenue collection, streamlining processes, and ensuring compliance with international standards, and ensuring compliance with international standards, Mr. Lal concluded.

Mr. Vivekanand Ramburun, Director, Customs, observed that the supply chain has undergone significant changes with the implementation of automation and the utilization of technology. For the Director of Customs, *“collaboration is the key to unlocking the full potential of the supply chain.”*

By streamlining processes, sharing information, integrating technology, building capacity, and fostering public-private partnerships, Customs



Mr. Vivekanand Ramburun, Director, Customs

can create a conducive environment for businesses to thrive while ensuring compliance with regulations, he added.

Mr. Bob Van Den Berghe, Deputy Head United Nations Office on Drugs and Crime, Passenger and Cargo Border Team underlined that training customs officers, law enforcement officials, and border control personnel is crucial in equipping them with the necessary skills and knowledge to detect and intercept illicit drugs. The UNODC stands ready to provide technical assistance, expertise, and support to member states in this regard.

For his part, Mr. Gilles Thomas, Head of WCO Container Control, highlighted the significant efforts made in fostering collaboration between Mauritius and other African countries, particularly in the sharing of information to combat illicit activities, and other forms of organized crime.

On the same occasion, the United Nations Office on Drugs and Crime (UNODC) and the Mauritius Revenue Authority (MRA) signed a Letter of Offer and Acceptance in the context of the joint UNODC/ World Customs Organisation (WCO) - Global Container Control Programme (CCP) and within the wider framework of the United Nations Sustainable Development Cooperation Framework for (UNSDCF) 2024 - 2028.



Launching of the Time Release Study

The Time Release Study is a globally known tool to quantify the real-time required for the release or clearance of goods, from the landing time, up to the physical release of the goods, with the aim of identifying loopholes in the trade cycle and applying the appropriate fundamental procedures to enhance the effectiveness and efficiency of border operations. This initiative aimed to improve efficiency and transparency in trade facilitation. During this event, the latest report of the study was remitted to all attendees.

As a party to the WTO Trade Facilitation Agreement (TFA), Mauritius is required to regularly carry out a Time Release Study, as outlined in the agreement. The Mauritius Revenue Authority (MRA), responsible for overseeing the movement of goods at the port and airport, conducted two Time Release Studies (TRS) in 2017 and 2020 using the methodology developed by the World Customs Organisation (WCO). These studies led to the initiation of several projects aimed at further improving clearance times. Three years after the last TRS, an assessment of the effectiveness of measures implemented became necessary, and this is another key objective of the current Time Release Study.

The clearance process for the Time Release Study 2023 has improved due to identified bottlenecks and corrective measures taken by MRA Customs. For instance, as compared to 2020, in 2023, it takes 10 hours less to clear a container from the time of its arrival till its clearance by Customs.



Launching of Time Release Study



Container Control Programme

During the event, the Container Control Programme (CCP) was also unveiled. It is a collaborative effort between the UNODC and the World Customs Organization (WCO). Its objective is to enhance risk management, supply chain security, and trade facilitation in seaports, airports, and other areas.

In line with the request made by MRA and in the context of the framework and support of the European Union Programme on "Port Security and Safety of Navigation" a team from UNODC undertook a visit and technical discussions with the Mauritius Revenue Authority from 12 to 19 February 2022, to undertake a technical port assessment on the possibility and need for the setting up of the CCP Port Control Unit.

Thereafter, two training missions, one theoretical and one practical, were carried out by UNODC/WCO trainers in 2023 for the benefit of Customs and NCG Officers preparing them for full operations. These initiatives will greatly enhance the Customs Department.

WCO Awardees 2024

The commemorative ceremony culminated with the WCO Awardees of Customs officials namely Mr. Jeewonlall AUDIT, Section Head, TFCC, Mr. Chabeeraj HURRY, Section Head, SSRIA PTO, Mr. Premanand Puthee KURRUMCHAND, Team Leader, TFCC, Mr. Sewraj BUCKTOWAR, Team Leader, SSRIA PTO, Mr. Dahandraj MOHIT, Customs Officer II, SEAPORT, Mrs. Jaya Devi TAUCOORY, Customs Officer II, ACOS, Customs Anti-Narcotics Section (Represented by Team Leader Mr. Rajendra Kumar BHUNJUN), Surveillance and Enforcement Section (Represented by Section Head Mr. Soobas UNUTH).

The WCO Certificates of Merit were also awarded to external stakeholders namely Mr. Seewajee PANDOO, Project Manager, Mainstreaming IAS Prevention, Control and Management Project - UNDP, Mr. Bob VANDEN BERGHE, Deputy Head of UNODC Passenger and Cargo Border Team (Container Control programme and AIRCOP) and Mr. Raj MOHABEER, Officer-in-Charge, Indian Ocean Commission (IOC).



Snapshots of the event



“It is customary for MRA Customs to introduce new projects each year to mark the special occasion of International Customs Day”

During the subsequent interview, Mr. Vivekanand Ramburun, Director, Customs, highlighted the significance of International Customs Day (ICD) and offered a glimpse of the new projects undertaken by MRA.

Mr. Ramburun reiterated the ongoing endeavors to counter drug smuggling and associated crimes, emphasizing the unwavering nature of this fight.

The Director of Customs mentioned that MRA Customs consistently assess and enhance their approaches to remain ahead of the evolving strategies and creative techniques employed by drug traffickers.

On International Customs Day (ICD), can you please tell us about the significance of this day and how it is celebrated by the Customs Department of the MRA?

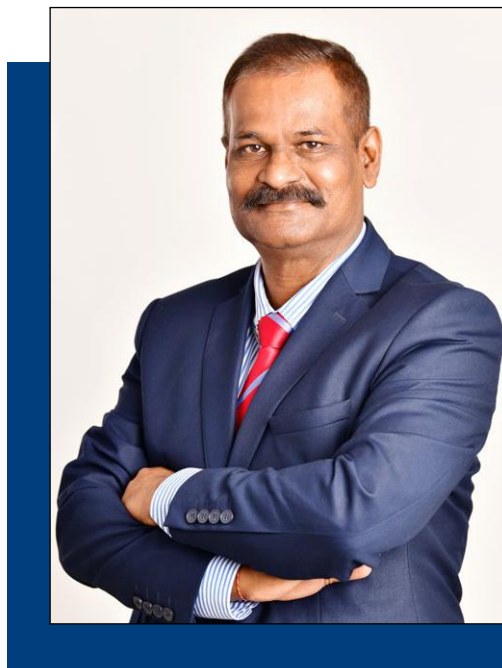
International Customs Day is celebrated on January 26 every year and was initiated by the World Customs Organization (WCO) in 1983. Every year, the customs community worldwide comes together to commemorate this important occasion which is a reminder of all the efforts and hard work put day in and day out by customs officers to ensure border protection, trade facilitation and to perform our fiscal role of collecting and protecting government revenue in the form of customs duty, excise duty, VAT and other taxes under Customs Laws.

Each year, the day also follows a new theme which is chosen by the WCO. The theme for this year is: **Customs Engaging Traditional and New Partners with Purpose**

At MRA, we always reiterate the fact that our employees are our most important asset without whom we would not have been recognized as a world class revenue authority. Therefore, we seize this day to express our gratitude to them and selected officers are awarded a WCO Certificate of merit. However, this certificate is also given to other stakeholders who have contributed largely to our mandate. To mark this special day, it is also customary at the MRA to introduce new projects each year.

Sir, could you elaborate a bit more on the theme, please?

Customs cannot operate in isolation. From the time the goods are produced, there are various stakeholders along the supply chain involved for goods to be cleared or released for export, import or other customs procedures. Each stakeholder has a significant role to play and it is important for us to work together in order



Mr. Vivekanand Ramburun
Director, Customs

to maintain our relevance and be more effective in this rapidly evolving global environment.

With the emergence of new challenges such as technological revolutions, environmental and health crises, complex geopolitical shifts, the need to work together now is stronger more than ever. The WCO is urging its members to deepen their existing partnerships and is encouraging us to forge new alliances in this ever-evolving global landscape.

In the past decade, we have seen a shift from a traditional Customs administration to a more engaging one. There was a time when only stakeholders like Mauritius Ports Authority, Mauritius Shipping Corporation and our Airline were considered to be our partners but now we also have various Other Government Agencies, the Financial Crime Commission, and the Financial Intelligence Unit amongst others with whom we have been collaborating significantly. With cutting edge technologies, data analytics, artificial intelligence, we are now also partnering with the ICT sector and ICTA. The theme in fact is more than a statement; it is a roadmap for action and to embrace new possibilities.



What are some of the accomplishments or projects that the Customs Department has undertaken to mark the ICD?

It is customary for MRA Customs to introduce new projects each year to mark the special occasion of International Customs Day and on the 26th of January 2024, Customs launched 2 projects. I must add that the fruition of this project is a result of good partnership we share with our stakeholders which is very much in line with our theme this year.

Firstly, a letter of exchange between the UNODC and the MRA was signed outlining the collaboration of the UNODC and MRA for the functioning of the Port Control Unit (PCU). PCU consists of officers from both Customs and National Coast Guard. PCU uses risk analysis and other proactive techniques to systematically target cargo manifests and the use of other relevant data which enables the efficient handling of high-risk containers in the port. I have to highlight the fact that UNODC has established itself as a very good partner for MRA over the past decade by providing us with numerous tools, equipment and training. The UNODC and MRA share common objectives with regard to improving the security of the containerised trade supply chain.

Secondly, MRA Customs also launched a Time Release Report to commemorate this important occasion. As a party to the WTO Trade Facilitation Agreement (TFA), Mauritius is required to regularly carry out a Time Release Study. Further to the recommendation of the WCO, we have adopted the Time Release Study which is a key role player for Trade Facilitation to measure the effectiveness and efficiency of the entire cross-border flow process when it comes to imports, exports and transit movement of goods in our Port and Airport. As a result, any possible loopholes are consequently identified. This shows our commitment for Trade Facilitation which contributes significantly to the economic prosperity and growth of nations worldwide.

It should be noted that the WCO accredited expert from MRA Customs have partnered with various stakeholders of the private sector for the successful realization of this project.

MRA Customs have made seizures worth around 6.9 Billion during the past decade. Could you please provide us with an example of a notable drug seizure operation carried out by the Customs Department and how it contributed to combating drug trafficking in Mauritius?

On the 8th of January 2024 the MRA Customs, through its Customs Anti -Narcotics Section (CANS) in collaboration with the National Coast Guard, coordinated a seizure of 333.3 kg of cannabis worth

Rs. 510 m from high seas, which is notably the largest seizure in the country till now. The origin of the suspected Cannabis is Tanzania and was found off coast North Madagascar.

This operation was the result of an intelligence driven and multi-agency operation where MRA Customs played a significant role. The authorities questioned the four occupants of the pleasure craft and obtained credible information. This operation which started in-land and unfolded in the seizure of two Go fasts vessels at sea with the assistance of NCG, 4 Mauritians and 5 Malagassy nationals.

The table below highlights some of the seizures of synthetic drugs effected by MRA Customs for the period of 01st January 2021 to 16th February to 2024:

Seizures of Synthetic drugs effected by MRA Customs for the period of 01 January 2021 to 16 February to 2024			
Year	Number of cases	WEIGHT gms/units	VALUE (Rs.)
2021	2	3,660.00	54,900,000
2022	2	107	1,605,000
2023	8	15,707.44	235,611,600
2024	1	3,000.00	45,000,000
Grand Total	13	22,474.44	337,116,600

What are the major challenges faced by the Customs Department in preventing drug smuggling and how are these challenges being addressed?

The major challenges are the importation/proliferation of synthetic drugs and the smuggling of drugs by sea. MRA Customs have control of the customs area and it has effected several seizures of synthetic drugs at the port and airport. However, Mauritius being an island, controlling all the other areas at all times is very challenging.

It should be noted that synthetic drugs can also be manufactured locally. To address this challenge, MRA Customs has devised an online platform- **"Online Control of Precursor Chemicals and Psychotropic substances"** to control the importation of precursor chemicals which may be used in the manufacture of Synthetic Drugs. Customs also make use of the **Pre-Export Notification** which provides pre-export notifications on precursor chemicals to Governments of importing countries and territories that have officially requested them.

Moreover, necessary amendments have been made to cater for specific HS codes for all precursor chemicals so that the right selectivity mechanism can be applied in the import procedures.

In your opinion, what role does international cooperation play in combating drug smuggling, and how does the Customs Department collaborate with other countries in this regard?

International cooperation plays a crucial role in the fight against smuggling of drugs. In this context, MRA has signed several treaties with our neighboring customs administration and we have several informal channels of sharing of information. Mauritius is a member of Regional Intelligence Liaison Offices (RILO) which facilitates the exchange of intelligence at national, regional and international level.

This has enabled us to make numerous seizures thanks to the information received from our counterparts and the information that we have provided to them has also helped them to seize the drugs at source. One such noteworthy example is the seizure made in Madagascar in 2018 of 147 kg of illicit drugs comprising of Cannabis, Hashish, Heroin and Meth which was a direct result of the intelligence shared by MRA Customs with Malagasy and French authorities.

Together, we form a formidable force against the ever-increasing threats posed by illicit drug trafficking, money laundering, terrorism financing, and other illicit financial activities.

Can you discuss some of the technological advancements or tools that the Customs Department utilizes to enhance its capabilities in detecting and intercepting drug shipments?

MRA Customs has an array of tools and equipment being used to enhance the capabilities of customs officers in detecting and interception of drugs. These are not limited to, but are as follows:

- A dedicated K-9 Unit with 16 sniffer dogs
- Vessel Tracking System
- Fast Interceptor Boats (FIB) & Rigid Hull Interceptor Boats (RHIB)
- Use of non-intrusive tools (Scanners)- x-ray scanners, Handheld backscatter scanners, Mobile scanner
- Whole Body Scanner
- Drug Loo at the airport
- Other technological tools such as Portable contraband buster, Fiberscope, Trace detectors, Hand held trace detection devices and Drones
- Advance Electronic Information for Courier Packets
- Gathering and sharing of Intelligences through The Customs Enforcement Network (CEN), The Pre-Export Notifications Online System, and the WCO.

Seizures of Drugs & Contraband – Mauritius, Reunion Island and Madagascar & territorial waters			
Date of Seizure	Drugs / Contraband seized	Place of Seizure	Remarks
11.11.16	42 kg of Heroin 6 kg Hashish	Port Sainte Rose, Reunion Island	Drugs were meant for Mauritius Three Mauritian and Four French nationals were arrested
24.03.17	20Kg of Heroin	Mauritius (MFDFDS Freight Station)	Drugs concealed in 2 sand blasting pots
11.01.18	1.5Kg of Heroin	South Africa	At DPD Laser, Courier Services, South Africa
20.02.18	1.5Kg of Heroin	South Africa	At DPD Laser, Courier Services, South Africa
07.06.18	81.21 kg of Cannabis 36.6 kg of Hashish 24.5 kg of Heroin 4.2 Kg Meth	Madagascar	Seizure following intelligence shared by MRA Customs with Malagasy and French authorities
30.06.18	181 kg of Chewing Tobacco	Reunion Island	Chewing tobacco is prohibited in Reunion Island. Goods seized based on intelligence shared by MRA Customs
30.10.18	110 Kg Heroin	Off North Coast of Mauritius	Inter-agency cooperation between MRA Customs and ADSU/NCG and in collaboration with Malagasy, French and US Authorities through the FUSION office in Antananarivo. Three Mauritian nationals arrested
22.04.19	46.1Kg of Heroin	Madagascar	Seizure following intelligence shared by MRA Customs with Malagasy and French authorities

These tools have been very beneficial for our Customs Anti-Narcotics Section (CANS). As from January 2022, MRA has innovated by introducing new full body scanners with state-of-the-art technology at the SSR International Airport. The aim is to enhance the operational capabilities of Customs Officers in detecting drugs.

Last year, the body scan of a passenger from Ghana revealed the presence of foreign matters in his belly and the latter confessed that he had in fact swallowed 60 drug pellets.

How does the Customs Department ensure the safety and security of its officers involved in drug seizure operations, considering the potential risks involved?

Depending on the degree of the risks involved, MRA Customs seeks the help of police and NCG (Marcos) from time to time while performing risky operations in high seas.

For better safety and security of our officers during those operations, the Customs Act was even amended accordingly to cater for the provision of firearms, ammunition and other defensive weapons for a more effective and efficient border control. The Mauritius Police Force dispensed a customized training on safe weapon handling to MRA Customs Officers. The procurement of firearms is in progress and will be used to ensure the security of officers.

At the MRA, no stone is left unturned to enhance the knowledge, skills and abilities of our officers as we recognize and value the crucial role of ongoing training to keep up with the global changes and trends. World class training is provided to our officers by accredited experts of the World Customs Organisation (WCO), United Nations Office on Drugs and Crime (UNODC), Drug Enforcement Administration (DEA), INTERPOL, resource person from other Customs Administrations and other Regional Training Centers.

Recently, the UNODC handed us a Visit, Board, Search and Seizure Simulator commonly known as VBS3 or Ship-in-a-box facility which is an innovative approach to training. This will help to enhance boarding, searching and tactical operations to combat contraband, and mitigate risks of transnational organized crime at sea. In addition, Customs officers have received several trainings such as swimming in high seas by NCG, manning of boats through a Coxswain Training, weapons handling amongst others.

What measures does the Customs Department have in place to raise awareness among the public about the dangers of drug trafficking and the role they can play in supporting customs efforts?

MRA Customs has developed a mobile app Drug Free Moris where anyone can anonymously report to the MRA Customs if they have seen or heard anything suspicious. The Stop Drug Platform on the MRA website is another platform which shows our commitment to fight drug trafficking and illicit trade. The public can also email us or they can freely call us on 8958 to alert us. The aim is for the sensitization of the public against the ill effects of drugs in Mauritius and to create awareness about drug use prevention, drug use disorders treatment, rehabilitation and social reintegration, rehabilitation locations as well as success stories about drug victims.

General information is also provided through the MRA Website on the some of the direct consequences of drug abuse, the various types of drugs mostly abused in Mauritius, the major drug seizures. Moreover, there are even regular TV Programmes and 1 min Radio Programme in this regard, which can be streamed at any time on the MRA website.

“Our fight to prevent drugs smuggling and drug-related offences is relentless. At MRA Customs, we regularly review our strategies to keep up with the emerging trends and innovative approaches being used by drug traffickers”

Looking ahead, what are the future plans or strategies of the Customs Department in combating drug smuggling and strengthening border security?

Transnational organised crime is one of the main threats to national and international security, hindering the social, economic, political and cultural development of societies. With the ever expansion of criminal networks and the diversification of their activities, the threats they pose today have explosive and destabilizing effects. Therefore, there is this growing need to constantly evolve and innovate in our approach and to equip our officers with the relevant knowledge, skills and abilities to reinforce our fight against this evil.

Our fight to prevent drugs smuggling and drug-related offences is relentless. At the MRA Customs, we regularly review our strategies to keep up with the emerging trends and innovative approaches being used by drug traffickers. MRA Customs have spared no effort for the efficient and effective border control since its inception.

More scanners are being deployed at strategic points of control. We are fully committed to providing our officers with state-of-the-art equipment and give them the right capacity building assistance in order to fight this evil more efficiently and effectively.

We are also very grateful to the government, the WCO and our partners who have always been very generous and supportive to MRA Customs in terms of capacity building and funding to acquire cutting edge technology, tools and equipment to better equip us in strengthening border security and in our fight against drug smuggling.



Border Protection

Rs. 15.4 M OF HEROIN SEIZED AT THE SSR INTERNATIONAL AIRPORT

The Mauritius Revenue Authority (MRA) in collaboration with the Anti-Drug Smuggling Unit (ADSU) seized approximately 1042g of heroin worth circa Rs. 15,400,000 at the SSR International Airport on 31 December 2023.

A first Ugandan passenger arriving through the flight KQ 274 from Kenya was profiled and targeted for control whilst exiting through the green channel. The passenger was intercepted, questioned and luggage was examined. Nothing incriminating was found.

Subsequently, a body search was carried out and a hard-round parcel was felt during the examination of her wig which was stitched to her head. The wig was cut and removed from her head and same was found to contain a circular parcel in black and grey plastic which enclosed a certain quantity of a powdered substance.

A presumptive field test for heroin was carried out and same was positive. Customs K9 Dog Honey was deployed and it reacted positively to the exhibit. Approximately 520g of heroin worth Rs. 7,800,000 were seized during this operation.

Following the detection of the above drug case and based on risk analysis pertaining to similarities in passenger profile, a second passenger who arrived through the flight KQ 270 on 31 December 2023 was targeted for control whilst she was leaving the green channel.

Similarly, a body search was carried out and a hard-round parcel was felt during the examination of her wig which was stitched to her head. The wig was cut and removed from her head and same was found to contain a circular parcel in black and grey plastic which enclosed a certain quantity of a powdered substance.

A presumptive field test for heroin was carried out and same was positive. Customs K9 Dog Rulah was deployed and it reacted positively to the exhibit. Approximately 522g of heroin worth Rs. 7,840,500 were seized during this second operation.

Both passengers together with their personal belongings and the exhibits have been handed over to ADSU for further inquiry.

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



1042g of heroin worth Rs. 15,400,000 seized in the wigs of 2 passengers at the SSR International Airport

International Collaboration

MRA WELCOMES DELEGATES

Delegates from various parts of the world were warmly received by the Mauritius Revenue Authority (MRA) this month. They had the chance to explore the country's business-friendly environment, learn about its tax incentives, and enhance collaboration.

1. IMF Consultation

An International Monetary Fund (IMF) Team was in Mauritius to conduct its annual Article IV Consultation from 09 to 18 January 2024. On 12 January, the team met with representatives from the MRA, led by the Director-General of MRA, Mr. Sudhamo Lal, to discuss various topics including revenue performance in FY22/23, revenue trends from July to October 2023, projections for 2023/24, medium-term revenue forecasts, and recent and upcoming tax policy and administration reforms. The insights provided by the IMF will undoubtedly play a vital role in shaping our future economic strategies and ensure our long-term fiscal sustainability.

The IMF delegation was represented by Ms. Mariana Colacelli, Mission Chief, for IMF 2024 Article IV mission (Deputy Division Chief - Southern Africa Division in the IMF's African Department), Mr. Salifou Issoufou, Senior Economist and Mr. Felix Simione, Economist.

This visit by the IMF delegation is a testament to the confidence placed in Mauritius as a responsible and committed member of the global economic community. It reflects the recognition of our nation's efforts to maintain a robust and well-regulated financial system, which has contributed to our status as a regional economic hub.

2. Second Round AEOI Effectiveness Peer Review by the OECD

AEOI, also known as Automatic Exchange of Information, is a process where international tax authorities exchange information in order to combat global tax evasion and promote tax transparency.

The AEOI Effectiveness Peer Review exercise was held from 17 January to 19 January 2024 at the MRA. The assessment team consisted of three members: Mr. John Nash from New Zealand, Mr. Zull Nikli Noor Din from Malaysia, and Mrs. Sarah Benthues from the Global Forum Secretariat.

The purpose of this onsite visit was to evaluate the jurisdiction's successful implementation of the AEOI Standard. As the frameworks for implementing AEOI become more advanced, the assessment aimed to move beyond the initial level of assurance sought in the first round of assessments.



Second Round AEOI Effectiveness Peer Review by the OECD

3. Benchmark visit by the URA to the MRA

A group from the Uganda Revenue Authority (URA) visited the MRA for a benchmarking study from 22 to 26 January 2024 on Automatic Exchange of Information - IT and Administration system. The delegation comprised: Mr. Peter Wasenda - Manager IT Security (Head of Delegation), Mr. Simon Peter Kiyangi - Manager Business Intelligence Competence Center, Ms. Phioner Nangalama - Ag. Supervisor Automatic Exchange of Information.

The AEOI Team from the Large Taxpayers Department, MRA made an overview of the MRA's EOI System, Financial Institutions (FIs) Sensitization and Risk Management and FIs Compliance Activities/Audit. The Team from the Information System Department also shared the MRA's experience on the AEOI IT system.

Both revenue authorities expressed commitment to future cooperation and collaboration, using the benchmark visit as a valuable platform for mutual growth and development in revenue administration.



Benchmark visit by the URA to MRA

4. MRA hosted an Appraisal mission from the African Development Bank

Mauritius had the privilege of hosting an Appraisal mission from the African Development Bank (AfDB) from 23 to 31 January 2024. This mission was conducted as part of the second phase of the Economic Competitiveness and Resilience Support Program (ECRSP II).

On Tuesday, 30 January 2024, the AfDB mission team visited the MRA where they engaged with the MRA Team in fruitful discussions. The agenda included key topics such as revenue projections, ongoing and

planned revenue administration reforms, readiness for trading under the AfCFTA rules, Customs and border management reforms, and trade facilitation measures.

The Appraisal mission from the AfDB served as a platform for knowledge exchange, collaboration, and guidance. MRA expressed gratitude for the opportunity to engage with the esteemed AfDB team and welcomed their valuable insights which will undoubtedly strengthen MRA's efforts in delivering efficient and effective revenue administration services and contributing to the economic development of Mauritius.

MRA End of Year Get-Together/Team Building

FOSTERING A SENSE OF UNITY

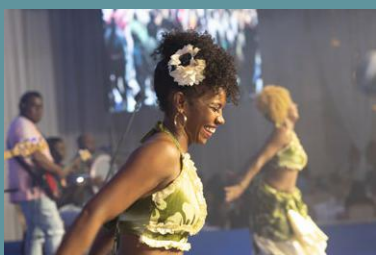
The Mauritius Revenue Authority (MRA) organized its End of Year Get-Together/Team Building on Friday 12 January 2024 at RM Garden, in Trianon. The event brought together some 1000 employees from various departments and provided an opportunity for them to celebrate their achievements, and foster team spirit.

Sudhamo Lal, Director-General of the Mauritius Revenue Authority (MRA), is of the opinion that by prioritizing the well-being of our employees and fostering a sense of unity within the team, we can

increase the overall performance and success of our organization. The Director-General of the MRA emphasized on cultivating a diverse and equitable workforce. Our commitment, he underlined, is underscored by the recent signing of the Diversity, Equity and Inclusion (DEI) Charter of the National Committee on Corporate Governance (NCCG). This pledge signifies the MRA's pursuit of an inclusive workplace, where the contributions of each and every staff is valued and respected, since, everyone has equal opportunities for growth and success.



Snapshots of the event



MRA in the Media: RADIO/ TV PROGRAMMES



The Mauritius Revenue Authority (MRA) has taken a proactive approach to address public queries and concerns through popular communication channels like radio and television. By leveraging these platforms, the MRA aims to enhance taxpayer education, compliance, and foster public trust in the authority.

During the month of January 2024, MRA conducted a series of informative programmes across Mauritius and Rodrigues, including:

4 TV Interventions, 68 Radio Interventions, 18 "one-minute radio programmes" on Kool FM and MBC Radio Rodrigues, 18 "one-minute radio programmes" on Rodrigues FM and 1 TV news item for MBC Rodrigues.

Topics covered in these programmes ranged from financial assistance schemes to tax-related matters, providing valuable insights to the public. Through these initiatives, MRA continues to engage with the community, address their concerns, and promote a culture of transparency and compliance

Mauritius

68 Radio interventions

18 "One minute radio Programmes" broadcast on Kool FM and MBC Radio.

4 TV Interventions

Rodrigues

18 "One minute radio Programmes" on Rodrigues FM

1 TV Intervention

MRA YOUTUBE CHANNEL

Nouvelles Mesures Fiscales 2023/24 ▶ Play all

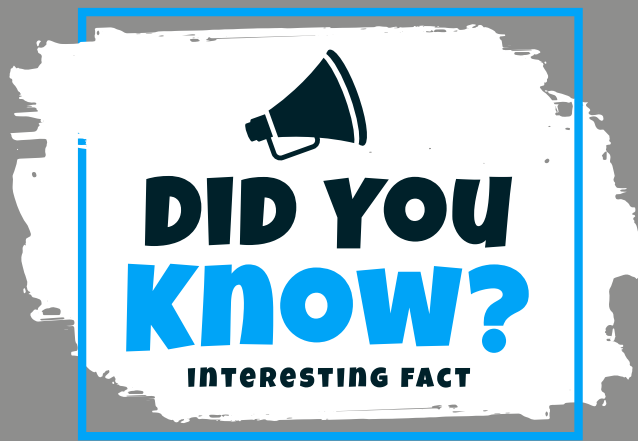
 2:37	 40:44	 44:23	 3:37	 2:41	 2:00
Housing Loan Relief Scheme - Percevez une allocation... Mauritius Revenue Authority 3.6K views • 6 months ago	Independence Allowance, CSG Child Allowance, CSG... Mauritius Revenue Authority 2.2K views • 8 months ago	Independence Allowance, CSG Child Allowance, CSG... Mauritius Revenue Authority 2.3K views • 8 months ago	Tout savoir sur le CSG Child Allowance de Rs. 2,000 Mauritius Revenue Authority 7.6K views • 8 months ago	Independence Allowance - Rs 20,000 Mauritius Revenue Authority 4.2K views • 8 months ago	Monthly Home Loan Allowance de Rs. 1,000 - La... Mauritius Revenue Authority 12K views • 8 months ago

Student Corner ▶ Play all

 26:42	 3:10	 3:09	 4:36	 1:48
Educational Tour at the MRA - Instilling a tax culture based... Mauritius Revenue Authority 358 views • 8 months ago	Today's youth are tomorrow's taxpayers Mauritius Revenue Authority 1.8K views • 1 year ago	History of Taxation Mauritius Revenue Authority 8K views • 2 years ago	The importance of Taxation Mauritius Revenue Authority 1.7K views • 2 years ago	The evolution of Income Tax in Mauritius Mauritius Revenue Authority 1.4K views • 1 year ago

Pa bliye! Demann ou recu... ▶ Play all

 0:39	 0:45	 0:38	 1:39	 1:01:38
Ki informations bizin ena lor enn VAT invoice (recu)? Mauritius Revenue Authority 2.3K views • 3 years ago	Verifie ou recu apres sak achat ki ou fer dan enn... Mauritius Revenue Authority 1.7K views • 3 years ago	Kifer ou bizin demann enn recu pou sak achat ki ou fer? Mauritius Revenue Authority 1.7K views • 3 years ago	La MRA encourage les consommateurs à exiger un... Mauritius Revenue Authority 486 views • 3 years ago	Mieux comprendre la TVA Mauritius Revenue Authority 920 views • 3 years ago



Value Added Tax - Application for Refund of VAT on Residential Building / Apartment or House

The application for VAT refund on the construction of a residential building or the purchase of a residential apartment/house from a property developer is available on MRA's website: www.mra.mu

Applicants have to use their Tax Account Number (TAN) or their NID to make the online application. Their online application should be made not later than 30 days after the end of every quarter in respect of which the VAT has been paid.

While making the online application, the following details should be included:

- Employment details of the Applicant and of his / her spouse
- Particulars of building contractor/property developer
- Details of invoices/ receipts supporting the claim for VAT refund
- Bank details of the applicant

Applicants will receive an acknowledgement ID after their applications have been successfully submitted.

For the 1st application only, applicants should provide hard copies of the following documents:

- a. In case of purchase of a house/apartment from a property developer:
 - The original receipt of payment issued under Section 19(2) (c) & details of the Transcription Volume of the property
- b. In case of construction with a building contractor:
 - The Building and Land Use Permit on the Applicant's Name;
 - The construction plan; and
 - The original VAT invoices issued under Section 20 of the VAT Act by the Contractor.
- c. The evidence of income such as payslip of the employee or Income Statements for self-employed individuals.
- d. Contract/Agreement with the Building Contractor/ Property Developer (including the BRN or NID of Contractor, Builder, Property Developer).

For subsequent applications, only the original VAT invoices must be submitted in hardcopy for verification.

VAT Refund Scheme on Residential Building or Residential Apartment



Under the VAT Refund scheme a person may apply for a refund of VAT on the construction of a residential building or the purchase of a residential apartment or house from a property developer.

[Click here for more information](#)

[Click here if you do not have a TAN or password](#)

Login using TAN and password

TAN	<input type="text" value="Tax Account Number"/>
Password	<input type="password" value="Password"/>

Please enter password (Password is the same password used for the purpose of filing the Individual Income Tax return).



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