

# MRA e-Newsletter

**Mauritius Revenue Authority** 



# **EDITORIAL NOTE**

### A New Chapter Begins

July has been a defining month for the Mauritius Revenue Authority, marking the beginning of a new chapter, shaped by renewed leadership and reaffirmed values.

We are honoured to welcome Mr. Rohit Ramnawaz as the new Director-General of the MRA. A seasoned professional with a proven track record in banking, taxation, and financial governance, Mr. Ramnawaz brings with him a fresh perspective, dynamic energy, and a forward-looking vision for the MRA. His appointment coincides with the constitution of the new MRA Board, chaired by Mr. Tej Gujadhur, another eminent figure in the financial and offshore sectors. Together, symbolise the next generation of leadership being poised, insightful, and committed to upholding the MRA's core mandate while embracing innovation and change.

In parallel, the month also witnessed an exceptional outpouring of solidarity as we celebrated the 19th anniversary of the MRA with our Annual Blood Donation Drive. This year's campaign surpassed expectations, collecting an unprecedented 2,049 pints of blood, far exceeding last year's tally of 1,816 and our own ambitious target of 2.000. This remarkable outcome was made possible thanks to the heartfelt generosity and steadfast spirit of our blood donors whose quiet heroism speaks volumes about the values we share as an institution.

Their selfless act stands as a beacon of hope and humanity, reminding us that true service transcends professional duty.

As we move forward, the twin milestones in leadership renewal and social commitment serve as powerful reminders of what we stand for. The road ahead will bring new challenges, but with a capable leadership team and a dedicated workforce, the MRA is well-positioned to continue delivering excellence, inspiring trust, reaffirming its role as a model public institution.

Let us march ahead together, reimagining tomorrow with integrity, resilience, and purpose.

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

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### A NEW CHAPTER AT MRA



The year 2025 marks an important milestone in the evolution of the Mauritius Revenue Authority, as the institution welcomes a new Board under the Chairmanship of Mr. Tej Gujadhur and a new Director -General, Mr. Rohit Ramnawaz.

While changes in leadership often bring new perspectives, they also present a unique opportunity to reaffirm and strengthen the institution's mission. The appointment of a new Chairperson in April and a new Director General in July signals the beginning of a new wave of strategic thinking and renewed energy.

Over the years, the MRA has been transformed into a model tax administration in the region, known for its commitment to integrity, innovation, and service excellence. Its digital journey, taxpayer education initiatives, improved compliance frameworks, and international collaboration efforts have enhanced revenue mobilisation and helped cement Mauritius' reputation as a cooperative jurisdiction on the global stage. The MRA has earned recognition for its ability to adapt to a changing global tax environment while remaining responsive to the needs of the local economy.

The new leadership has made it clear that the institution's core values will continue to guide all operations. At the same time, there is a clear intent to drive further progress in areas such as data analytics, talent development, service modernisation, and stakeholder engagement. Both Mr. Gujadhur and Mr. Ramnawaz bring with them rich professional backgrounds and international experience that are expected to further strengthen MRA's role as a forward-thinking and trusted institution.

Importantly, this new chapter is not about starting from scratch but about continuity with renewal. The strategic direction aligned with global standards, embraces technology, fosters voluntary compliance, and ensures that fairness in the tax system will remain in focus.

In welcoming the new leadership team, the MRA family reaffirms its collective purpose: to serve the Republic of Mauritius with professionalism, independence, and vision. This moment invites all stakeholders to participate in shaping the future of tax administration, with confidence in the institution's leadership and pride in its shared accomplishments.



Message from

Tej Kumar Gujadhur

Chairperson Mauritius Revenue Authority

Appointed as Chairperson of the Mauritius Revenue Authority (MRA) in April 2025, I have spent the past few months engaging closely with the institution and gaining a deeper appreciation of its central role in sustaining the country's economic and social framework. This experience has reaffirmed my belief that the strength of any fiscal system rests on the pillars of integrity, transparency, and accountability; values that are firmly embedded in MRA's operations. I am committed to upholding these principles and to contributing meaningfully to the Authority's continued growth and impact.

The evolution of MRA into a robust tax administration is a testament to the dedication of the management and staff, with the oversight of the Board. As Chairperson, my priority will be to ensure that the Board continues to provide strong strategic guidance and uphold sound governance principles that support the MRA's independence, performance and reputation.

My career has taken me across major global financial centres, including London, New York, Dublin, Washington DC and back to Mauritius. I have had the opportunity to work with diverse teams, build financial institutions, and oversee investment strategies across continents. I believe this international perspective can offer added value as we navigate complex global tax trends, emerging risks, and evolving expectations of compliance, data governance and cross-border transparency. Mauritius, as an international financial centre, must continue to align with global standards while safeguarding its competitiveness and the MRA is at the forefront of this balancing act.

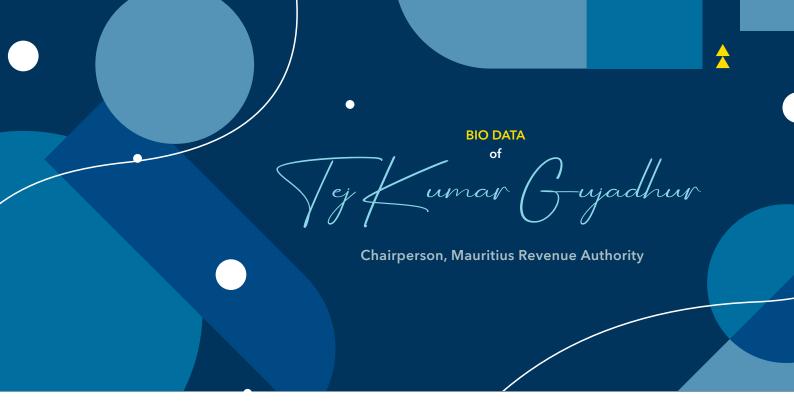
The MRA also plays a key role in nation-building, not just through revenue collection, but also by building trust between the state and its citizens. This trust is earned daily, through efficient service delivery, ethical conduct, and the ability to adapt to the needs of a dynamic taxpayer base. I am particularly encouraged by the work being done to simplify processes, digitalise services, and educate taxpayers. These efforts not only drive compliance but empower individuals and businesses alike.

As we look ahead, I see opportunity to strengthen the institutional resilience of the MRA, to leverage data and technology more effectively, to attract and retain top talent, and to forge stronger partnerships with stakeholders, both local and international. My commitment is to support the MRA in fulfilling its vision and to work collaboratively with the Board, the Director General, and the broader MRA team to ensure that the institution continues to serve the nation with integrity and foresight.

I look forward to this new chapter with humility, purpose, and optimism.

### Tej Gujadhur

Chairperson Mauritius Revenue Authority



Mr. Tej Kumar Gujadhur was appointed Chairperson of the Mauritius Revenue Authority (MRA) in April 2025. A seasoned finance professional with more than three decades of international and domestic experience, he brings a rare blend of strategic insight, governance acumen, and financial leadership to the helm of the MRA Board.

A Chartered Accountant by profession, Mr. Gujadhur holds a B.Sc. (Hons) in Computational Science and Economics from the University of Leeds (UK), and a Master's degree in International Banking and Financial Services from the University of Reading, obtained in 1994. His career began with senior managerial roles at Ernst & Young in London and New York, where he built a strong foundation in corporate finance, advisory, and international audit.

He went on to serve as Chief Financial Officer of The Children's Investment Fund in London, and later as CFO of Apollo Global's European principal finance and distressed assets division. These roles deepened his expertise in fund structuring, investment governance, and high-value financial operations across Europe and the United States.

Returning to Mauritius in 2010, Mr. Gujadhur co-founded GFin Corporate Services Ltd., a leading fund administration and corporate services firm. Under his stewardship, GFin grew into a major player in the financial services sector, before being acquired by Apex Group in 2021—an endorsement of the company's excellence and resilience.

Mr. Gujadhur has also served as an independent non-executive director on several boards, including funds and portfolio companies of the Carlyle Group (Nasdaq:CG); Apollo Management (NYSE:APO); Global Credit Rating Co. (a Moody's Subsidiary for Africa) among others. His extensive boardroom experience underscores a deep understanding of financial oversight, regulatory frameworks, and international best practices.

His appointment as Chairperson of the MRA is a clear testament to his professional stature and the confidence placed in him to guide the Authority through its next phase of growth and reform. Known for his strategic foresight, integrity, and commitment to excellence, Mr. Gujadhur is well positioned to contribute significantly to Mauritius's fiscal stability and tax administration modernisation.



Vijay Bhuguth

### **Board Member - Mauritius Revenue Authority**

Mr. Vijay Bhuguth, FCCA, holds a Diploma in International Taxation from the Royal Society of Fellows, USA. He is Senior Partner at VBS Business Services, leading special client projects, strategic tax advice, and consultancy.

Over the last 35 years, he has worked with PwC, KPMG, and Kross Border Trust Services, and has been Audit Partner at Lancasters Chartered Accountants before founding VBS in 2009.



### Satiajit Kumar Doorgapersand

### **Board Member - Mauritius Revenue Authority**

Mr. Satiajit Kumar Doorgapersand, FCCA, holds an MBA in Finance and Investment, an MSc in Financial Economics, and a Certificate in Public Procurement. He is a member of the Mauritius Institute of Professional Accountants and has over 24 years of experience in internal audit, accounting, finance, budgeting, taxation, investment, and dividend policy.

Mr Doorgapersand joined the Ministry of Finance in 2001 where he now serves as Lead Analyst.



**Phul Kumar Jindal** 

### **Board Member - Mauritius Revenue Authority**

Mr. Phul Kumar Jindal holds a Master's degree in Commerce (Finance & Accounts) and has over 25 years of experience in finance, strategic planning, and corporate governance.

He is the Founder and CEO of a diversified business group and has successfully led financial strategy, compliance, and risk management across multiple companies.



Jean Clement Crouche

### **Board Member - Mauritius Revenue Authority**

Mr. Jean Clement Crouche is a legal advisor with over 35 years of experience, specialising in land law, property transactions, and real estate regulations.

He holds a law degree from the University of Buckingham, UK, with expertise in legal frameworks governing land ownership, leases, easements and property disputes.



Message from

Pohit Pamnawaz

Director-General
Mauritius Revenue Authority

It is with a deep sense of responsibility and commitment that I take up the role of Director-General of the Mauritius Revenue Authority (MRA). I am honoured by the trust placed in me to lead such a pivotal institution that stands at the heart of national development and fiscal stability.

The MRA has, over the years, built a reputation for integrity, operational excellence, and innovation. Its strong foundation, shaped by the collective commitment and professionalism of its people, has positioned it as a leading revenue administration in the region. I am privileged to now work alongside such a capable and dedicated team.

As I assume this responsibility, I bring with me over three decades of professional experience across banking, finance, accounting, tax advisory, and corporate governance, both in Mauritius and internationally. My journey through public and private sectors, as well as my involvement with various boards and oversight committees, has taught me that leadership is not only about setting direction; it is also about listening, learning, and empowering others.

Our operating landscape is changing rapidly. Digital transformation, global tax developments, and rising stakeholder expectations are reshaping the way we operate. To meet these challenges, we must continue to evolve by being agile, strategic, and people-centred. My vision is to reinforce the MRA's role as a fair, transparent, and high-performing organisation that balances efficiency with empathy, compliance with support, and innovation with accountability.

Equally important to me are the people behind the mission. I strongly believe that the strength of any institution lies in its people i.e., their ideas, values, and commitment. I am determined to foster a work culture that is inclusive, collaborative, and future-focused. Our teams must feel empowered, valued, and equipped to deliver excellence in a constantly shifting environment.

I also believe in the power of dialogue. I look forward to engaging openly and constructively with our stakeholders: taxpayers, business communities, government entities, and international partners. Our success depends on trust, mutual respect, and shared responsibility. Together, we can continue to build a robust and resilient tax ecosystem that supports national priorities while upholding the principles of fairness and service.

I would like to express my sincere gratitude to the Government of Mauritius and the Board of the MRA for their confidence. I am excited about the road ahead and committed to leading with integrity, humility, and a sense of purpose as we continue to serve the Republic of Mauritius.

#### **Rohit Ramnawaz**

Director-General
Mauritius Revenue Authority



Mr. Rohit Ramnawaz is a seasoned financial expert with over 35 years of experience in the fields of banking, taxation, finance and international business. He assumed office as Director-General of the Mauritius Revenue Authority (MRA) in July 2025, bringing with him a wealth of leadership experience and a strategic vision for modernizing tax administration in Mauritius.

Mr. Ramnawaz is a Fellow of the Association of Chartered Certified Accountants (FCCA) and also holds a Bachelor of Laws (LL.B.) from the University of Huddersfield in the United Kingdom.

Over the course of his career, Mr. Ramnawaz has held several senior leadership positions. He has served as Independent Non-Executive Director of SBM Bank (Mauritius) Ltd from 2006 to 2014, during which he played a key role in reinforcing the bank's corporate governance framework and regional oversight. He has also acted as Finance Director for a group with presence in more than 15 countries.

In the public sector, Mr. Ramnawaz was appointed Chairman of Mauritius Duty Free Paradise in 2011 and then as Chairman of Airports of Mauritius Ltd (AML) and Airport Terminal Operations Limited in 2013, where he contributed to the enhancement of institutional oversight and infrastructural development. More recently, in April 2025, he was appointed Chairman of SBM Holdings Ltd, but he stepped down from this position in July 2025 to dedicate himself fully to his new role as Director-General of the MRA.

As Director-General of the MRA, Mr. Ramnawaz brings a people-centric approach to tax administration, emphasizing transparency, digital transformation, and taxpayer engagement. Under his leadership, the MRA aims to align more closely with international standards, leveraging new technologies and data analytics to improve compliance and service delivery. He is also committed to enhancing Mauritius's global reputation through cooperation with institutions such as the OECD, IMF, CATA, ATAF, WCO and the World Bank.

Mr. Ramnawaz's leadership is defined by strategic foresight, ethical governance and a steadfast commitment to national development. His appointment marks a new chapter for the MRA, focused on innovation, inclusivity, and excellence.

In his capacity as Director-General of the MRA, Mr. Ramnawaz also serves as Chairman of the Commonwealth Association of Tax Administrators (CATA) and as a Council Member of the African Tax Administration Forum (ATAF), with both mandates extending until 2027.

## Mr. Rohit Ramnawaz's Leadership heralds a New Era of Innovation

The appointment of Mr. Rohit Ramnawaz as Director-General of the MRA marks a new chapter filled with promise and forward-looking vision.

Since taking office on July 8, 2025, Mr. Ramnawaz has demonstrated his unwavering commitment to fostering a collaborative and empowering work environment by personally visiting all departments, engaging with directors, assistant directors, section heads, team leaders, and staff.

His genuine approach reassuring staff of his trust in their abilities and emphasizing the importance of listening sets a tone of unity and confidence. Believing that proximity and communication are key to success, he inspires a culture of inclusivity and innovation. Under his leadership, MRA is poised to embrace digitalization and leverage technological advancements, ensuring resilience and agility in a rapidly evolving tax landscape.

Mr. Ramnawaz's vision is not only about adapting to change but leading it, inspiring staff to innovate and excel, and ultimately driving the organization toward greater efficiency and impact.

### **MRA BLOOD DONATION 2025**

### **HISTORIC MILESTONE: 2,049 PINTS COLLECTED**



The Mauritius Revenue Authority (MRA) has once again demonstrated its commitment to social responsibility by collecting a record-breaking 2,049 pints of blood in 2025, surpassing last year's total of 1,816 pints.

Location	Number of Pints collected
Ehram Court	565
Belfort Tower	202
Custom House	554
SSR International Airport	359
Integrated Customs	369





Mr. Rohit Ramnawaz, newly appointed Director-General of MRA, expressed pride in the milestone. This achievement underscores MRA's dedication to serving the community beyond its fiscal duties, reaffirming its role as a responsible and compassionate institution, he said.

### **Launching Ceremony**

The campaign was officially launched on Wednesday, 16 July 2025, in the presence of Dr. Ashwamed Dinassing, who represented the Honourable Anil Kumar Bachoo, Minister of Health and Wellness, the Chief Guest.

The event saw the participation of:

- Mr. Tej Gujadhur, Chairman of the MRA
- Members of the MRA Board
- Mr. Rohit Ramnawaz, Director-General of MRA
- Senior officials from the Ministry of Health
- MRA management and staff
- MRA voluntary blood donors and the public



From left to right: Mr. Rohit Ramnawaz, Director-General, MRA and Mr. Tej Gujadhur, Chairperson, MRA Board













### First Address by MRA New Director-General

In his first official event, Mr. Ramnawaz highlighted that the MRA Blood Donation reflects MRA's broader mission of public service. "Our role extends beyond tax collection; it encompasses meaningful social engagement that benefits our community," he stated.

He proudly highlighted that since the first blood donation drive in 2007, the MRA has donated 17,800 pints of blood, making it the largest single donor in the country. "The best way to find yourself is to lose yourself in the service of others," he stated.

Mr. Ramnawaz emphasized that efficient tax collection plays a vital role in national development, as it directly funds essential public services and infrastructure. He praised Mauritius's innovative and transparent tax system, which continues to attract international attention and delegation visits for study purposes.

He also commended the MRA Environment Club for its contribution to the Authority's green initiatives, through the donation of 200 plants that added to the 2,500 plants distributed in 2025 to promote a more sustainable Mauritius.





Mr. Rohit Ramnawaz, Director-General, MRA















### Health Ministry applauds MRA

In his keynote address, Dr. Dinassing, Ag. Director-General of Health Services at the Ministry of Health & Wellness expressed gratitude to MRA for its unwavering commitment to organizing the annual event. He praised MRA's tireless efforts in facilitating blood donations, which he deemed essential to maintaining the blood stock levels at the National Blood Transfusion Service (NBTS). Dr. Dinassing emphasized that these donations play a vital role in supporting patients suffering from life-threatening illnesses and facing medical emergencies in hospitals. For instance, donated blood helps patients who require transfusions during surgery.

### **Engagement through Communication**

In his welcome address, Mr. Amick Teeluckdharry, Assistant Director at the Taxpayer Education and Communication Department (TECD), highlighted the MRA's key roles in national development: revenue collection, providing financial assistance to vulnerable groups, and organizing social initiatives such as the Blood Donation campaign. He emphasized that, year in, year out, the success of the event was attributable to an effective communication plan.

### Synergy of the team

The organization of the MRA Blood Donation event required months of preparation and collaboration between MRA and the Ministry of Health and Wellness through the National Blood Transfusion Service. Other ministries also joined forces to support this noble cause. True success lies in working together and undoubtedly, this joint effort ensured the event ran seamlessly and effectively.



Dr. Ashwamed Dinassing, Ag. Director-General of Health Services at the Ministry of Health & Wellness



Mr. Amick Teeluckdharry, Assistant Director at the Taxpayer Education and Communication Department (TECD)

MRA extends its sincere appreciation to all the volunteers, donors, and stakeholders who played a vital role in making this annual event a success. Their dedication and support have not only saved lives but have also inspired many people to join the cause and become regular blood donors.























### **Modernising the Fiscal Framework**

At the end of the blood donation launching ceremony on 16<sup>th</sup> July 2025, members of the press were given the opportunity to interview Mr. Ramnawaz. During the interaction, he underscored the importance of evaluating operational strengths while addressing areas that require improvement. He further emphasized the need to modernize the fiscal framework to ensure Mauritius remains globally competitive, particularly in relation to jurisdictions such as Singapore and India. Among his key strategic priorities are strengthening the effectiveness of the Tax Treaty and adapting to ongoing developments in the digital economy and fintech landscape.

### **Technology and Cooperation at the Core**

Mr. Ramnawaz affirmed that, in its fight against tax evasion, MRA is bolstering its intelligence capabilities, reinforcing cross-border cooperation, and leveraging advanced analytics to identify irregularities and potential risks.

He also highlighted that active participation in international forums such as the Organisation for Economic Co-operation and Development (OECD), the International Monetary Fund (IMF), the Commonwealth Association of Tax Administrators (CATA), and the African Tax Administration Forum (ATAF) enables MRA to align with global best practices and benefit from knowledge exchange, technical support, and mutual assistance.

### Staff outreach

The newly appointed Director-General, Mr. Ramnawaz, seized the opportunity of the blood donation event to conduct visits to various MRA offices, namely Custom House, Belfort Tower, the Integrated Customs Clearance Centre (ICCC), and the airport, establishing initial contact with staff. His immediate priorities are to ensure that the MRA continues to uphold excellence, transparency, and service to the nation.

"We are evolving towards a more people-friendly, service-oriented culture; less enforcement, more enablement. It's about building trust and being responsive to taxpayers' needs," he concluded.



























# Vinn donn ou disan!



### Merkredi 16 Ziyet 2025

## 07h00 - 17h00

- Ehram Court, Port Louis
- Belfort Tower, Port Louis
- Custom House, Mer Rouge

## Vandredi 18 Ziyet 2025

### 08h00 - 16h00

- Integrated Customs
   Clearance Centre (ICCC),
   Le Chaland Rd, Plaine Magnien
- SSR Int'l. Airport, Arrival, Gate 08, 09, 10

### **SAVING LIVES TOGETHER**

# MRA REINFORCES CIVIC DUTY THROUGH ANNUAL BLOOD DONATION CAMPAIGN

The Mauritius Revenue Authority (MRA) once again demonstrated its commitment to public service with the successful holding of its Annual Blood Donation Campaign, a tradition sustained since 2007. This year's campaign, organised in collaboration with the Ministry of Health and Wellness, was held across multiple locations, including Ehram Court, Belfort Tower, the SSR International Airport, and the Integrated Customs Clearance Centre (ICCC).

### **Broadcasting the Cause**

On the eve of the campaign, a radio programme was broadcast to raise awareness and encourage participation. Speaking during the programme, Dr. Thecka, Team Leader of the Taxpayer Education and Communication Department, emphasised:

"It is an opportunity for all MRA staff to come together and contribute collectively to an important cause. He highlights that this initiative reinforces our spirit of unity and shows how, beyond our professional roles, we can make a difference in the lives of Mauritians' citizens."



The message was echoed across canvassing efforts in Port Louis, Rose Belle, and Plaine Magnien, where MRA staff promoted the event and encouraged public involvement.

### A Gift that Heals

The campaign drew praise from Dr. Nalaya, Blood Bank Coordinator at the Ministry of Health and Wellness, who described the initiative as a "noble act." He also underscored the health benefits of blood donation, including:

- Early detection of health markers through predonation screening
- Support for cardiovascular health
- Potential reduction in cancer risk

### A Legacy of Care

Through its annual blood donation campaign, the MRA continues to promote a culture of solidarity, compassion, and community engagement. The Authority's efforts remind us that the role of public institutions extends beyond administration. It encompasses a duty to serve humanity.

With each successful campaign, MRA strengthens its place as a leader not only in tax compliance, but also in nation-building through civic action.

### **FINANCE BILL 2025**

### **MAJOR TAX CHANGES AHEAD**

As the Finance Bill 2025 undergoes debate in Parliament and nears enactment, several landmark changes to the Revenue laws are expected that will reshape the country's tax landscape. Once the Bill is passed into law, the MRA will roll out a comprehensive awareness campaign using mass media, including radio, television, social media, and short explanatory videos to guide taxpayers through the changes.

Tax Bands and Thresholds will be revised for the FY 2025/26 as follows:

First Rs. 500,000 : 0%Next Rs. 500,000 : 10%

• Remainder: 20%

Additionally, the income exemption threshold has been proposed to be raised from Rs. 390,000 to Rs. 500,000, and the "exempt person" threshold increased to Rs. 38,462.

An income support scheme of Rs. 10,000 per month will be introduced for individuals aged 60 to 65, who are not eligible for the Basic Retirement Pension and derive limited income. Details about eligibility will be communicated soon.

Moreover, export enterprises, SMEs, and selected sectors (e.g. security services, construction, BPO) may benefit from financial assistance in the form of wage compensation and additional allowances, especially those affected by increased National Minimum Wage requirements.

There are other major amendments that will be communicated at a later stage. While these changes are still subject to final parliamentary approval, the MRA is committed to ensuring a smooth implementation. Following proclamation of the Finance Act 2025, explanatory materials in Creole will be disseminated across various platforms. Taxpayers are encouraged to stay tuned to MRA's official channels for updates and detailed guidance.



### **SUPPORT FOR SENIORS**

### Monthly Rs 10,000 Scheme

The Government of Mauritius has announced the introduction of a monthly Income Support of Rs. 10,000, along with an end-of-year bonus, for individuals reaching the age of 60 as from 01 September 2025.

This social assistance measure seeks to alleviate economic vulnerability among senior citizens who are not yet eligible for the Basic Retirement Pension and whose household income falls below a defined threshold. To qualify, the monthly household income must not exceed Rs. 10,000 for a single applicant, and Rs. 20,000 for a couple.

The Mauritius Revenue Authority (MRA) has been entrusted with administering the scheme, including the development of a digital platform to manage applications and facilitate timely payments.

The implementation of the scheme is subject to the enactment of the Finance Bill. Once the legal framework is in place, MRA will launch the application portal and release further details regarding the application process for eligible individuals.



### STRONGER BORDER CONTROLS

# MRA CUSTOMS SECURES ACCESS TO INTERPOL I-24/7 INTELLIGENCE SYSTEM



In a significant step forward in its enforcement capabilities, the Mauritius Revenue Authority (MRA) has entered into a strategic Memorandum of Understanding (MoU) with INTERPOL, the world's largest international police organization. The agreement grants MRA Customs targeted access to INTERPOL's I-24/7 Global Security System, a secure communications platform and criminal intelligence database used by law enforcement agencies worldwide. This access is part of a broader EUfunded initiative under the Port Security and Safety of Navigation Project, aimed at enhancing national and regional border security systems.

### **Enhancing Customs Enforcement**

The I-24/7 platform will provide real-time connectivity to crucial INTERPOL databases. With this access, Customs officers at ports and airports will be better equipped to verify identities, detect forged documents, and intercept high-risk travellers and goods. It marks a powerful addition to existing risk profiling and inspection systems used at border control points.



From left to right: Mr Rohit RAMNAWAZ, Director-General, MRA and Mr. Rajcoomar SEEBAH, Deputy Commissioner of Police (Crime), Head of Central Criminal Investigation Department (CCID) & INTERPOL National Central Bureau (NCB) Port Louis

The MoU follows MRA Customs' track record of successful drug interceptions, which drew INTERPOL's attention to the agency's operational strength. By linking MRA to global alerts and watchlists, the I-24/7 system strengthens Mauritius's frontline against:

- Drug and precursor trafficking
- Smuggling of stolen vehicles
- Identity fraud and document-related offences
- Illicit cross-border movement of goods and persons

This collaboration also enables faster data crosschecking during inspections, improving both the accuracy and timeliness of enforcement responses.

### **Securing Borders, Strengthening Trust**

The MoU reflects MRA's ongoing commitment to international collaboration, capacity building, and cutting-edge enforcement tools. It underscores the Authority's evolving role which is not limited to just a revenue collection agency, but also as a key player in national and regional security ecosystems. With this partnership, MRA Customs enters a new era of intelligence-led operations, strengthening its ability to protect Mauritius's borders from increasingly sophisticated criminal threats.



### STRATEGIC PARTNERSHIP

### FBI-MRA TRAINING BOOSTS INVESTIGATIVE CAPACITY



In a major step toward strengthening regional law enforcement, the Mauritius Revenue Authority (MRA), in collaboration with the United States Federal Bureau of Investigation (FBI), hosted an intensive five-day training on Building Criminal Enterprise Investigations from 23 to 27 June 2025 at the MRA Training Academy.

The programme aimed at equipping participants from Mauritius and Seychelles with advanced tools to detect, investigate and dismantle transnational criminal networks. Organized under the auspices of growing U.S.-Mauritius cooperation, the initiative brought together law enforcement officers from multiple agencies to sharpen their investigative edge.

### **Responding to Evolving Threats**

Organised crime is growing more sophisticated, exploiting technology and regional vulnerabilities to operate across borders. This training responded directly to these realities, with a special focus on criminal enterprises using the Western Indian Ocean as a transit and operational hub.

FBI subject-matter experts delivered cutting-edge sessions on:

- Intelligence collection and financial profiling
- Evidence handling and legal documentation
- Organized crime typologies (including drug, human and weapons trafficking)
- Tax evasion, money laundering, and illicit trade
- Case-based learning and inter-agency coordination

### **Mauritius and Seychelles in Joint Training**

A total of 30 law enforcement officers participated:

- 20 officers from Mauritius, including representatives from the MRA, the Mauritius Police Force (MPF), Financial Crimes Commission (FCC), and the Financial Intelligence Unit (FIU)
- 10 officers from Seychelles law enforcement agencies, invited by the FBI

This diverse group fostered regional dialogue and promoted cross-border collaboration in tackling financial and organised crime.

### **Commitment to Continued Collaboration**

The training concluded on 27 June 2025 with a formal ceremony. Certificates of participation were presented by representatives from the U.S. Embassy, the FBI, and MRA, in recognition of the participants' active engagement and the FBI's expert facilitation throughout the week.

This initiative reinforces the shared vision of the FBI and MRA to invest in continuous professional development, institutional resilience, and global partnerships to combat economic and organised crime. Participants are now equipped to deploy new investigative methods in their daily work in fostering more effective enforcement, safeguarding national interests, and ensuring justice.

### PLANTING THE SEEDS OF TOMORROW'S TAXPAYERS

### PROMOTING TAX LITERACY EARLY





The Mauritius Revenue Authority (MRA), through its Taxpayer Education and Communication Department (TECD), has launched an innovative initiative to promote tax compliance and literacy by creating Tax Clubs in state secondary schools. This forward-looking program aims to foster civic responsibility, build understanding of taxation, and encourage student engagement on the principles of tax and good governance.

Taxation plays a critical role in funding essential public services such as infrastructure, education, healthcare and national security, all vital to the nation's well-being. Despite its importance, many citizens misunderstand taxation. The Tax Club initiative directly addresses this by integrating tax education into the secondary school environment. MRA seeks to inspire young people to see themselves not only as future taxpayers but as active partners in nation-building. The program aims to nurture responsible citizenship, ethical behavior, and a strong sense of national identity from an early age.

### **Strong School Participation**

Since its launch, the initiative has seen strong uptake, with **46 state secondary schools** registering to participate. This enthusiastic response from educators and students demonstrates the program's appeal and the importance placed on youth tax education. The level of engagement promises a bright future for student-led tax awareness across Mauritius.

### Tax Club Concept and Objectives

The Tax Club is designed as a transformational space where young people engage in dialogue, learning, and creativity around taxation. It is more than an academic club since it positions taxation as a vital life skill and a civic duty. Operating similarly to other co-curricular societies, Tax Clubs are structured with regular activities, student leadership, and active support from MRA.

### Key elements of the Tax Club include:

- Student Ownership: Students lead initiatives with passion and creativity, fostering leadership.
- Educator Guidance: Teachers ensure that club activities complement academic objectives.
- MRA Partnership: The authority provides expertise, mentorship, and logistical support.

### The core objectives of the Tax Clubs are to:

- Demystify taxation by helping students understand its role in nation-building and everyday life;
- Cultivate a compliance mindset, rooted in ethics and accountability;
- Empower youth to become informed opinion leaders and advocates for the public good;
- Develop leadership and teamwork, enhancing students' overall character and potential; and
- Bridge classroom learning with civic engagement, making education truly holistic.

Each club is overseen by a designated teacher who coordinates with MRA and led by a Student Executive Committee, usually including a President and Secretary. Membership is open to students generally from Grades 10 to 13.

### **Inaugural Elocution/ Debate Contest**

Still in its early stages, the Tax Club initiative has already generated strong interest among participating schools.

The programme's inaugural activity, an Elocution/ Debate Contest, is currently underway, engaging students across all four educational zones.

Each Tax Club is represented by 2 (two) participants from Grades 10 to 13, who deliver 5-minute speeches on carefully selected themes that reflect real-world tax issues and their implications for society.

The **Preliminary Rounds** are being under the following themes:

- 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 top teams from each zone will progress to the semi-finals, scheduled to take place in August 2025 at the Integrated Customs Clearance Centre (ICCC) in Plaine Magnien.

### **Grand Final and Awards**

The contest will culminate in a **Grand Final** and Award Ceremony, also to be held at ICCC, where the most articulate and insightful students will take centre stage. This final round is not merely a contest of public speaking; it is a celebration of youth engagement, civic values and the power of education to shape future taxpayers.

Participants will be judged on clarity of thought, depth of understanding, originality and delivery. Regardless of outcome, all finalists will be awarded cash prizes and certificates, recognising their commitment and contribution to this national educational initiative.

This event is set to be a milestone in the Tax Club calendar, symbolising MRA's investment in Mauritius' youth, not just as students but as future contributors to national prosperity.

### **Year-Round Activities and Engagement**

Beyond the contest, Tax Clubs provide year-round opportunities including:

- Tax-related workshops and seminars to deepen understanding.
- Awareness campaigns to promote voluntary compliance in communities.
- Educational field trips to MRA offices for practical exposure.
- Student-led media contributions such as articles, posters, and videos for wider dissemination.

MRA will feature a dedicated Tax Club section in its eNewsletter, inviting students to submit short articles on tax topics. At the end of each financial year, the best contributions will be rewarded to motivate continued involvement.

#### MRA's Commitment to Youth and Nation

MRA remains committed to supporting these Tax Clubs to empower the next generation with the knowledge, ethical values, and mindset necessary to uphold a fair, transparent, and effective tax system that underpins national prosperity.



### CATA 45TH ANNUAL HEADS MEETING AND TECHNICAL CONFERENCE

# PORT MORESBY, PAPUA NEW GUINEA – A RESOUNDING SUCCESS



The 45<sup>th</sup> Annual Heads Meeting and Technical Conference of the Commonwealth Association of Tax Administrators (CATA) took place in Port Moresby, Papua New Guinea, marking a significant moment in the evolution of tax administration across the Commonwealth. The event was hosted by the Internal Revenue Commission (IRC) of Papua New Guinea at the Hilton Hotel, and drew participation from nearly 30 CATA member countries.

Special credit was extended to Mr. Sam Koim, Commissioner General of Papua New Guinea's IRC, and his organising committee for the event's seamless execution.

### Also in attendance were:

- Dr. Abu Tariq Jamaluddin, President of CATA
- Mr. Mahmad Noor Oozeer, Chairman of CATA
- Ms. Deborah Lock, Vice Chair of CATA
- Dr. Esther A.P. Koisin, Executive Director of CATA
- Members of the CATA Secretariat

Mauritius was represented by Mr. Mahmad Noor Oozeer, Chairman of CATA, Mr. Leo Ferre, Director, Fiscal Investigations Department (FID) and Ms. Fahmida Khodabux, Section Head, Information Systems Dept. at the Mauritius Revenue Authority (MRA), reaffirming Mauritius's strong engagement in regional tax cooperation.

### Aligning Global Standards with Local Solutions

Theme: Evolving Tax Systems in the Digital Age

The Technical Conference was held under the theme "Aligning Global Standards with Local Solutions: Evolving Tax Systems in the Digital Age." This theme highlighted the urgency for tax administrations to localise global frameworks such as BEPS, AEOI, and digital economy taxation in a contextually sensitive manner.

The conference featured vibrant discussions, peer-to-peer learning, and strategic dialogue on how to strengthen domestic tax systems amid globalisation and technological shifts.

### **Heads Meeting**

This year marked a notable development for CATA, as the Heads Meeting was held for the first time as a separate programme from the Technical Conference. The new format was well received, with strong participation from tax administration leaders in the Heads Meeting and active engagement from delegates throughout the Technical Conference.



### **Opening Ceremony**

The opening ceremony was graced by H.E. Sir Bob Dadae, Governor General of Papua New Guinea who delivered his keynote address, emphasising the importance of international cooperation in modernising tax systems and embracing digital transformation.

In his welcome address, Mr. Mahmad Noor Oozeer, Chairman of CATA, highlighted CATA's commitment to encouraging collaboration and innovation among member countries. This was followed by the opening remarks from Mr. Sam Koim, Commissioner General of the IRC, who welcomed delegates and underscored the significance of hosting this prestigious event in Papua New Guinea.



With close to 30-member countries represented, the conference has drawn a diverse and dynamic group of participants, including representatives from international and regional organisations such as the OECD, IBFD, IMF, World Bank, CIAT, PITAA, and WATAF. This broad participation will enrich discussions and foster valuable knowledge exchange on global tax standards, digital innovation and local adaptation.

### Highlights of the sessions

The first day of the Working Group sessions at the 45<sup>th</sup> CATA Technical Conference featured dynamic discussions on digital transformation, artificial intelligence, predictive analytics, and the local adaptation of global tax standards. Delegates engaged in practical, forward-looking conversations aimed at equipping tax administrations with the tools and strategies needed to thrive in the digital age.



### Working Sessions: Innovation and Integration

Session 1: Leveraging AI for Tax Compliance

Moderator: Ms. Twivwe Siwale, International Growth Centre

This session explored how artificial intelligence (AI) can support the evolution from Tax Administration 2.0 to 3.0, particularly in developing countries.

### Key highlights included:

- Case studies from the International Growth Centre and Adzguru PNG demonstrated realworld applications of AI in improving compliance and operational efficiency.
- Participants shared their impressions of Al's most striking uses.
- Breakout discussions focused on overcoming barriers to Al adoption, including data quality, workforce upskilling, and stakeholder buy-in.

The session concluded with a call for public-private partnerships to scale AI solutions and a roadmap for implementation tailored to local contexts.





Session 2: Predictive Analytics in Tax Collection Moderator: Mr. Leo Ferre, Mauritius Revenue Authority



This session delved into how predictive analytics can enhance compliance and resource allocation.

Key insights included:

- Malaysia's experience in using data analytics to improve tax administration outcomes.
- India's approach to predictive modelling for compliance forecasting and fraud detection.
- Group discussions addressed:
- Success stories and measurable benefits of predictive analytics.
- Capacity-building needs for tax officials in data science and insights.
- Ethical considerations in using predictive tools for enforcement.
- The adaptability of predictive models to informal economies.

The session emphasised the importance of localised strategies and cross-country learning to ensure responsible and effective use of analytics. CATA's extensive programme of peer-to-peer learning will continue to support this beyond the conference.

### PREDICTIVE ANALYTICS

Predictive analytics in tax collection involves using data analysis, statistical models, and machine learning to anticipate taxpayer behavior and identify risks such as fraud or non-compliance. By analyzing past tax payments, financial data, and economic trends, authorities can predict who might evade taxes or delay payments. This helps in prioritizing audits, improving collection strategies, and reducing revenue loss.

Its importance lies in enhancing efficiency, accuracy, and fairness in tax administration, enabling governments to allocate resources better, increase compliance, and forecast revenue more reliably. Ultimately, it supports smarter, data-driven decision-making in tax enforcement.

## Working Group 2 - Session 1: Integrating Global Tax Standards into National Systems

Moderator: Ms. Juliana Weingaertner, World Bank

This session focused on the practicalities of aligning international tax frameworks with domestic laws and realities.

### Key contributions included:

- OECD's overview of frameworks such as BEPS, AEOI, and transparency standards.
- Nigeria's strategic approach to local adaptation, including legislative alignment and stakeholder engagement.
- Maldives' case study on overcoming challenges as a small island developing state.
- EY's business perspective, highlighting the importance of predictability and clarity in implementation.

### Group discussions explored:

- Adaptation needs and capacity gaps.
- Regional collaboration as a catalyst for integration.
- Implementation challenges in resource constrained environments.





## Commonwealth Association of Tax Administrators (CATA)

The Commonwealth Association of Tax Administrators (CATA) comprises tax administrations from across the Commonwealth. Since its establishment by Commonwealth Finance Ministers in 1978, CATA has been the cornerstone of collaborative tax administration, promoting best practices through comprehensive conferences, innovative training programmes, authoritative publications, and dynamic knowledge sharing initiatives.

### **Participating Countries**

CATA brings together 47 Commonwealth member countries from across six regions, representing diverse tax administrations that collectively serve over 2 billion citizens. This global network enhances collaboration, knowledge sharing, and the development of best practices in tax administration across the Commonwealth.

Through CATA, member nations work together to promote sustainable development, enhance good governance, and ensure that tax systems serve as engines of prosperity for all Commonwealth citizens.





### Mauritius: A Regional Tax Leader

Mauritius's tax landscape continues to shine on the global stage, exemplified by its tax governance and the successful hosting of the prestigious CATA Technical Conference from October 21 to 25, 2024.

Welcoming over 100 delegates including Commissioners-General, tax officials, and industry experts, the event was held at the InterContinental Mauritius Resort and hosted by the Mauritius Revenue Authority.

### **CATA MAURITIUS**

The conference was a success, showcasing Mauritius's role as a regional leader in effective tax administration. Delegates engaged in dynamic and insightful discussions, exploring cutting-edge strategies and the future of tax systems worldwide.

This gathering highlighted Mauritius's commitment to transparency, efficiency, and collaboration and reinforced its reputation as a forward-thinking tax jurisdiction.

Mauritius continues to set the standard for tax administration excellence, promoting an environment where innovation and best practices thrive, making it the ideal destination for international tax dialogue and partnership.

Experience the highlights and expert insights from the conference *here*.



### MAURITIUS COMPLETES ITS TWO-YEAR ESA VICE-CHAIR MANDATE

# HIGHLIGHTS OF KEY ACHIEVEMENTS AND MILESTONES FOR THE PERIOD JUNE 2023-JUNE 2025



Mauritius assumed the position of Vice-Chair of the World Customs Organization East and Southern Africa (WCO-ESA) Region from June 2023 to June 2025. During the term of its two-year mandate, Mauritius has played a crucial and strategic role on Customs matters in the region. Mauritius was very much involved in the development, implementation and review of the Regional Strategy; identifying ESA Member States' capacity building needs in customs matters; ensuring the smooth delivery of WCO capacity building initiatives and support in the region as well as pioneering important policy and governance initiatives.

The major achievements/milestones during the twoyear mandate of Mauritius can be summarized as follows:

### Strategic Leadership in the Region

Mauritius has chaired the following important regional meetings where key decisions have been taken for the ESA Region:

- ESA Management Committee (September 2023, February 2024, October 2024, March 2025, May 2025 - virtual)
- Governing Council (GC) Meetings (30<sup>th</sup> GC, May 2024; 31<sup>st</sup> GC May 2025)
- Regional Steering Group (RSG) Meeting (38<sup>th</sup> RSG November 2023; 39<sup>th</sup> RSG May 2024; 40<sup>th</sup> RSG November 2024; 41<sup>st</sup> RSG May 2025)

### Strategic Vision for the Region

Mauritius has overseen implementation of the ESA Region Strategic Plan 2022-2025 and spearheaded the development of a new Strategy 2025-2028 for the Region.

The new strategy includes a framework that supports its overall implementation through three main anchors; professionalism, targeted capacity building and strengthening stakeholder collaboration.

### **Support to WCO Strategic Initiatives**

Mauritius contributed in high level consultations with WCO Secretary General and Deputy Secretary General on critical issues such as WCO Strategic Plan 2025-2028, WCO Modernization plan and Recruitment of WCO Directors.



WCO ESA Regional Consultation held at the 145th/146th Sessions of the Customs Cooperation Council, 26 June 2025, Brussels, Belgium

### **Customs Policy and Governance**

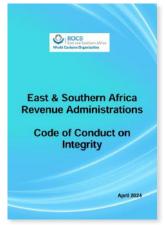
Mauritius has represented the ESA Region at the following WCO Policy Commission (PC) where important customs policy and technical matters as well as governance matters were discussed. The PC provides strategic and management guidance to the WCO Council.

- 89<sup>th</sup> Sessions of the WCO PC held in Venice, Italy on 5-7 December 2023
- 90<sup>th</sup> Sessions of the WCO PC held at the WCO Headquarters on 24-25 June 2024
- 91st Sessions of the WCO PC held in Cape Town, South Africa on 3-5 December 2024
- 92<sup>nd</sup> Sessions of the WCO PC held at the WCO Headquarters on 23-24 June 2025

A significant milestone under the leadership of Mauritius as Vice-Chair is the launch of the ESA Regional Code of Conduct on Integrity in October 2024. This code establishes a unified standard for ethical conduct and accountability across member customs administrations. The Code was drafted by a Virtual Working Group chaired by Mauritius and the resulting document was adopted in toto at the 30<sup>th</sup> Governing Council meeting in May 2024 in Namibia.



The launch of the **Regional** Code of Conduct on **Integrity** was followed by a series of workshops to promote its adoption and ensure institutional integration throughout the region. A Regional Training on Use of Integrity Coordinators' Toolkit was also conducted which was attended by more than fifty participants, revenue officials from the MRA and ESA Region as well as observers from Financial the Crimes Commission.



### **Regional Stewardship Matters**

Under guidance of the ESA Management Committee, Mauritius played a key role in the recruitment of a new Director for the ESA Regional Office for Capacity Building (ROCB), to replace the outgoing Director who has served the Region in this capacity for nine long years.

Mauritius also initiated recruitment procedures for a Regional Development Manager which is still pending as it requires further discussions at the 31<sup>st</sup> Governing Council Meeting.

## Relationship with WCO Secretariat and Member Administrations

Mauritius, as Vice Chair, has fostered excellent relationship with the WCO Secretariat as well as WCO Members based on a communication strategy that upholds values such as international Customs fraternity, trust, cooperation, collaboration and support.

Mauritius has conveyed best wishes to the WCO Secretariat, Council Chairperson, WCO Vice-Chairs and ESA members on special occasions such as International Customs Day and festive seasons.

## Capacity Building/ Addressing contemporary issues for Customs

Under the aegis of RTC Mauritius and in collaboration with the WCO and other key organizations, Mauritius has hosted several national and regional workshops, training and capacity building programmes as well as study visits and benchmarking missions.

The following webinars have also been organized to share knowledge and engage with ESA Members on critical issues:

- High Level Engagement on Promotion of Safe and Inclusive Working Environment (23 August 2023): This forum forms was dedicated to promoting gender equality and diversity for ESA members, stakeholders and partners and focussed on fostering a safe, conducive, diverse, equal, inclusive and violence-free working environment.
- High Level Engagement on Promotion of Green Customs in the ESA Region (30 September 2024)
- Strengthening WCO ESA Members' Engagement in the African Trade Observatory (August 2024) - in collaboration with the International Trade Centre (ITC).



Mauritius has also galvanized support of the WCO and other partners and organized high level regional workshops and training programmes in technical areas such:

- Post-Clearance Audit Workshop sponsored by CCF/Japan (April 2024)
- Anti-money Laundering and Counter-terrorism Financing (AML-CTF) under Project OCTAGON (October 2024)
- Briefing Meeting of Operation Demeter X concerning with the support of WCO and CCF-China (July 2024) - intercepting illegal shipments of hazardous waste
- Cross-border e-commerce with the support of WCO and CCF-China (May 2024) - to address the challenges as well as the proper management of the booming e-commerce trade
- EU-WCO HS Africa programme (October 2023)-Implementation of HS 2022
- Training of Trainers workshop on Rules of Origin under the RoO Africa Programme. 9 MRA Customs officers and 03 from Seychelles attended, with sessions led by WCO experts.

### **Technical Assistance to the Region**

WCO Accredited experts of the MRA have conducted various technical assistance missions in diverse

Customs areas to a number of customs administrations around the world as shown below:

- HS 2022 (Djibouti, Zambia);
- WCO Anti-Corruption & Integrity Promotion (A-CIP) Programme/Investigation (Tunisia, Jordan, Niger, Kenya, Malawi, Sierra Leone and Eswatini)
- Time Release Study (Belize, Lesotho);
- Cargo Targeting System (Togo)
- National Customs Enforcement Network (Nigeria)
- Mirror Data Analysis (Seychelles)
- Internal Audit (Madagascar)
- Free Zones (Ethiopia)
- HR and Training (South Sudan, Madagascar)

During the term of its mandate, Mauritius received vital collaboration and support from the Deputy Vice-Chair, South Africa, the Management Committee, and ESA Members, the WCO, the ESA Regional Office for Capacity Building, the Regional Intelligence Liaison Office, Regional Training Centres, as well as other key stakeholders and partners including donors and sponsors. Mauritius congratulates and wishes all the best to South Africa, the new ESA Vice-Chair and the new ESA Management Committee.

### **TAX JUSTICE REFORM**

# REVENUE TRIBUNAL TO REPLACE ASSESSMENT REVIEW COMMITTEE

A new era of tax adjudication is on the horizon. The Revenue Tribunal Bill (No. XII of 2025), currently before Parliament, proposes to dissolve the Assessment Review Committee (ARC) and establish an independent Revenue Tribunal as the new appellate body for tax and revenue matters. This structural reform is set to overhaul the appeals landscape, ensuring faster, fairer, and more accessible justice for taxpayers across Mauritius.

### **Single Unified Body**

The Tribunal will absorb all functions of the ARC, becoming the sole authority to hear appeals against determinations made by the Director-General of the Mauritius Revenue Authority or the Registrar-General under any of the revenue laws listed in the Schedule of the Bill. This includes:

- Income Tax Act:
- VAT Act;
- Customs Act:
- Excise Act;
- Land Duties and Taxes Act:
- Registration Duty Act;
- Tourism Tax Act; and

others listed in the First Schedule.



### **Structure and Composition**

The Tribunal will be chaired by a barrister of at least 10 years' standing, appointed by the Public Service Commission. It will also include:

- Vice-chairpersons (minimum 5 years' standing in law)
- Up to 10 members with expertise in taxation, law, economics, accountancy, or business
- Importantly, these members cannot have any affiliation with the MRA, Ministry of Finance, a political party, or be involved in elective politics.

### **Divisions and Hearings**

The Tribunal will sit in one or more divisions, with each panel composed of:

- The Chairperson or Vice-chairperson
- One or more members, depending on the complexity of the matter

This structure allows for differentiated handling of simple vs. complex cases, improving efficiency and judicial rigour.



### **Administrative Strength**

A Registrar, a Secretary to the Tribunal, and designated Court Ushers will form the administrative backbone. The Registrar will manage:

- Case records
- · Hearing schedules
- Compliance monitoring

This administrative apparatus marks a notable departure from the ARC's earlier framework.



### Powers of the Tribunal

The Tribunal is vested with powers akin to a civil court, including the authority to:

- Summon witnesses
- Administer oaths
- Compel production of documents
- Inspect premises

This elevates the Tribunal's authority to a quasijudicial level, ensuring enforceability and procedural fairness.



#### **Streamlined Timelines**

To reduce delays:

- Apreliminary hearing must be scheduled within 120 days of lodging the appeal
- Afinal decision must be delivered within 90 days of the hearing's conclusion



### **Alternative Dispute Resolution**

For the first time, tax disputes may be referred to a mediation panel, subject to consent from both parties. Any agreement reached will be:

- Final and binding
- Considered a decision of the Tribunal
- Not usable as a precedent for future cases

If no agreement is reached within 60 days, the matter returns to the Tribunal for formal hearing.

### **Appeals to Supreme Court**

Unlike under the ARC regime—where appeals to the Supreme Court were limited to points of law taxpayers may now appeal the factual findings and evidence of the Tribunal as well.

This broader appellate right reinforces judicial oversight and enhances taxpayer protection.



### **Procedural Autonomy**

The Tribunal is empowered to formulate its own rules (subject to Attorney-General's approval) regarding:

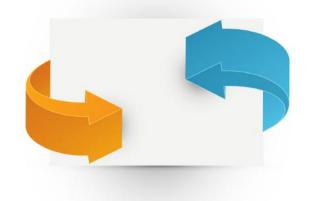
- Practice and procedure
- Filing requirements
- Witness statements
- Mediation processes

This autonomy allows it to introduce modern tools such as electronic filing and virtual hearings.

### **Transitional Arrangements**

Pending ARC cases will automatically transfer to the Revenue Tribunal:

- Ongoinghearingswill be continued by the same ARC members now acting under the Tribunal
- ARC staff will transition to the Tribunal without losing benefits
- Appeals already filed to the Supreme Court under the ARC framework will continue under the old system



### RISING TO THE CHALLENGE

# CUSTOMS RALLIES TO MEET SURGE IN VEHICLE IMPORTS BEFORE BUDGET DEADLINE

In the lead-up to the Budget 2025/2026, the announcement of revised duty rates on motor vehicles—including conventional, hybrid, and electric cars—sparked an intense wave of demand across the country.

The impending implementation of these measures triggered a surge in import activity, resulting in panic buying by the public eager to purchase vehicles under the previous tax regime.

This abrupt increase in import volumes placed enormous pressure on the Customs Department, particularly the Motor Vehicle Corridor (MVC), which was at the frontline of the effort. The task was monumental: ensuring that all bills of entry (BOEs) were accurately processed and cleared before the measure came into force.

### Meeting the Deadline, No Matter the Hour

The MVC, under exceptional strain, rose to the challenge with tireless commitment and operational excellence.

Officers worked late into the evenings often until 8:00 p.m. and on 30 June, they remained on duty until midnight to deliver on their mission. This spirit of commitment speaks volumes about the integrity and sense of responsibility that drives the Customs workforce.

## During the month of June 2025 alone, an impressive:

- 10,608 bills of entry were processed and cleared by compliance officers;
- 310 duty-free BOEs were handled by concession officers;
- 193 vehicle FOB value assessments were completed by the Second-Hand Valuation Unit;
- 188 applications for duty-free certificates were reviewed;
- 317 claims for Negative Excise Duty were processed.

#### **A United Front**

Behind this success story lies a remarkable example of teamwork and collaboration. Officers from various sections/units joined forces to reinforce the Motor Vehicle Corridor:

- 16 officers from sections/units including Seaport and Post Control Review were temporarily assigned to MVC;
- The IT Department contributed 2 officers to ensure systems support;
- The Second-Hand Valuation Unit (SHV) deployed 1 dedicated officer to keep assessments flowing.

Such cross-sectional coordination exemplifies the MRA's commitment to operational excellence and shows how the Customs Department can adapt swiftly to emerging challenges.

### Saluting the Leadership and Dedication

This extraordinary performance would not have been possible without the strategic leadership of Mr. Rajendra Gupta Ramnarain, Section Head, in-Charge of the Customs Department. His proactive decision to bring together officers from different units created the synergy needed to meet the moment. By mobilising resources across the organisation, he ensured that the Motor Vehicle Corridor was equipped to meet its objectives while maintaining service excellence to stakeholders including importers, customs brokers, and freight forwarders.

### Living the Values of MRA

This episode is more than a story of success; it is a testament to MRA's values of teamwork, integrity, adaptability, and service.

The Customs Department's exceptional response highlights what can be achieved when individuals come together with a shared purpose: to uphold national policy, protect revenue, and serve the public with efficiency and care.

### **UPDATED GUIDANCE ON INCOME TAX AND VAT**

# MRA RELEASES SECOND COMPILATION OF TAX RULINGS

In June 2025, the Mauritius Revenue Authority (MRA), through its Taxpayer Education and Communication Department, published the second edition of the Compilation of Tax Rulings for Income Tax and VAT. This updated resource is part of MRA's broader efforts to promote transparency and support taxpayer understanding of how tax laws are interpreted and applied.

Accessible through a structured subject index, the compilation enhances usability for taxpayers, accountants, legal professionals, and other stakeholders. It serves as a practical reference, especially for those seeking guidance on rulings issued under Section 159 of the Income Tax Act 1995 and Section 69A of the VAT Act 1998, which entitle taxpayers to request formal clarification from the MRA.

### An Updated Resource after 16 Years

The first edition of the compilation was released in 2009. The 2025 publication marks a significant milestone in updating the MRA's public repository of formal tax interpretations, reflecting the evolution of tax issues over the years.

### **Tax Rulings: Ensuring Certainty**

Formal Tax Rulings provide authoritative guidance on specific tax scenarios and help promote consistency and predictability in tax administration. They are particularly useful for clarifying grey areas in law or complex transactions. Taxpayers can rely on these rulings to make informed decisions and ensure compliance.

### Role of the MRA Tax Ruling Committee

The process is overseen by the MRA Tax Ruling Committee, chaired by the Director-General. This committee comprises senior officials from key departments, including:

- Large Taxpayer Department
- Medium and Small Taxpayers Department
- Fiscal Investigations
- Operational Services
- Objections, Appeals and Dispute Resolutions
- Legal Services Department

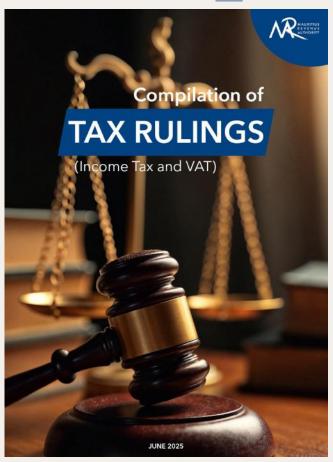
Each department's Section Head contributes expertise, and a Technical Officer from the MSTD serves as secretary. The committee ensures timely, well-reasoned rulings on requests submitted by taxpayers, legal advisors, accountants, or tax consultants.

### How to request a Tax Ruling

MRA reminds taxpayers of the standard procedure for submitting a request for a Tax Ruling: These steps are:

- 1. The taxpayer prepares an application, detailing all relevant information and the issue in question.
- **2.** The application is submitted to MRA along with necessary documentation and payment.
- **3.** MRA reviews and analyses the submission.
- **4.** A formal Tax Ruling is issued by MRA.
- 5. The taxpayer is officially notified in writing.
- **6.** If either party disagrees with the ruling or believes it requires amendment, a review can be requested. In unresolved cases, legal action may be pursued.

### Readers can access the document here.



### UPHOLDING INTEGRITY THROUGH ACTION

### MRA RELEASES ITS 5<sup>TH</sup> INTEGRITY PERCEPTION SURVEY RESULTS

The Mauritius Revenue Authority (MRA) has released the results of its 5<sup>th</sup> Integrity Perception Survey (IPS), a key diagnostic exercise conducted every three to four years by an independent consulting firm. Aligned with the World Customs Organization's model under the Revised Arusha Declaration, the IPS measures perceptions of integrity across four segments: staff, business community, opinion leaders, and the general public.

The 2024 survey is particularly significant as it captures post-COVID sentiments and the impact of MRA's involvement in administering government financial schemes during the pandemic. With 1,795 respondents participating, the survey provides valuable insights for strengthening integrity and accountability within the institution.

### Organisational Integrity on the rise

The survey's headline indicator—the Organisational Integrity Index (OII)—has continued to rise steadily over the years:

This progression reflects not only institutional resilience but also the strong perception of MRA's integrity across all surveyed stakeholder groups.

### **Positive Shifts in Perception**

Key findings from the 2024 IPS include:

- Nearly 80% of respondents observed an improvement in MRA's integrity, especially linked to automation and digital reforms, including increased use of online platforms such as e-filing.
- The business community reported notable improvements in MRA's Audit, Investigation, and Assessment services.
- A strong OII among staff members suggests greater internal clarity on integrity initiatives and improved operational knowledge.
- Fewer instances of malpractice were reported in 2024, and there is an evident shift towards anonymous reporting channels, reflecting growing trust in internal reporting mechanisms.





### **Bridging the Awareness Gap**

While the MRA's integrity initiatives are acknowledged by its internal and business stakeholders, awareness remains limited among the general public and opinion leaders. The survey highlighted the need to strengthen communication strategies, particularly around the MRA's whistle-blowing policy and broader integrity agenda.

### Moving from Insight to Action

The survey confirms that MRA employees place high value on workplace integrity and take pride in being part of the institution. External stakeholders, in turn, recognize MRA's commitment to fairness, transparency, and accountability.

In December 2024, the Steering Committee convened to review the consultant's recommendations and formulate a comprehensive recommendation matrix. This matrix is now guiding the implementation phase, with the goal of closing the feedback loop by 2026. Relevant divisions and departments are currently mobilised to translate the insights into lasting institutional improvements.



### THE REVISED ARUSHA DECLARATION

### A Global Framework for Customs Integrity

Adopted by the World Customs Organization (WCO), the Revised Arusha Declaration provides an international benchmark for good governance and integrity in Customs. It recognises that corruption undermines revenue collection, public trust, and economic development, and outlines ten key factors for establishing an effective national Customs integrity programme:

### 1. Leadership and Commitment

Top management must lead by example, maintain ethical standards, and drive anti-corruption efforts.

### 2. Regulatory Framework

Customs laws and procedures should be simplified and harmonised to reduce complexity and loopholes.

### 3. Transparency

Clients must have access to clear, consistent, and publicly available customs rules and service standards.

### 4. Automation

Digitalisation reduces face-to-face interactions, enhances accountability, and limits discretionary decisions.

### 5. Reform and Modernisation

Outdated systems should be overhauled to eliminate inefficiencies that incentivise bribery or shortcuts.

### 6. Audit and Investigation

Internal checks, audits, and independent investigations must be in place to detect and address misconduct.

### 7. Code of Conduct

A clear code should define expected behaviour, with appropriate sanctions for violations.

### 8. Human Resource Management

Integrity-driven recruitment, fair promotions, and adequate training are essential to a clean workforce.

### 9. Morale and Organisational Culture

High morale and pride in the institution foster ethical conduct and staff accountability.

### 10. Private Sector Engagement

A cooperative relationship with businesses, based on mutual responsibility and ethical standards, is crucial.

The Declaration calls on all Customs administrations to develop sustainable integrity action plans, supported by governments, the private sector, and international partners.

Adopted in Arusha, Tanzania (1993) and revised in 2003 by the Customs Co-operation Council – now the WCO.

### **BORDER PROTECTION**

### MRA INTENSIFIES WAR ON DRUGS

The Customs Department of the Mauritius Revenue Authority (MRA) has a vital role in safeguarding our borders and supporting Government's vision for national security and economic growth. Through a strategic blend of innovation, professionalism, and strategic planning, MRA Customs has established resilient frameworks and specialised units that now serve as regional and international models of best practice.

Over the years, the Customs Anti-Narcotics Section (CANS) of the Customs Department, with the support of the MRA Management, has shown an unwavering commitment to enhancing border security and combatting drug trafficking. Our remarkable and laudable performance is attributed to the high integrity and contribution of our trained and experienced MRA Customs Officers, coupled with law enforcement interagency cooperation, which has been instrumental in this endeavour.

Given that Mauritius is an island, drugs can be brought in by sea or air, concealed in passengers' luggage, shipped in containerized or loose cargo, or transported in parcels by express couriers or postal operators.

To fight against this scourge, MRA Customs cooperates with the National Coast Guard, Port and Airport ADSU, Divisional Crime Intelligence Unit, and other specialised units of the Police, as well as collaborating with regional and international partners, which has been determinant in addressing the narcotics-related challenges.

With the unflinching support of the Government and the MRA Management, it is certain that CANS will thrive to perform better and better over the years to come.



### **CANNABIS**

40 cases recorded from 01 January 2025 to 30 June 2025, having gross weight of 625,940.38g with a street value of Rs. 751,104,032.



Drug Type	Cases	Weight (Grams)	Street Value (Rs.)
Cannabis	40	625,940.38	751,104,032.00
Cannabis Seeds- weight in unit	4	18 Units	85,900.00
Cannabis Oil	1	20.00	100,000.00
Hashish	5	21,301.29	106,506,450.00
MDMA	1	6.10	91,500.00
Cocaine	5	4,529.18	67,937,700.00
Heroin (Powder)	2	394.41	5,916,150.00
Synthetic Cannabinoids/ Drugs	8	6440.59	129,008,850.00
Precursors for Synthetic Drugs	1	2,616.00	39,240,000.00
Methamphetamine (Crystal Meth)	2	141.51	2,122,650.00
TOTAL	69	661389.46	1,054,713,232

Strong Enforcement Backed by Law
Legal Framework for Drug Enforcement by MRA
Customs

Drug interdiction operations carried out by MRA Customs are governed by two principal legislative instruments:

- 1. The Dangerous Drugs Act 2000 (DDA)
- 2. The Customs Act

Together, these Acts provide Customs Officers with the authority to **intercept**, **search**, **seize**, **investigate**, and **initiate legal processes** in relation to drugrelated offences, both at the borders and inland.



These acts grant MRA Customs specific enforcement powers related to the control, seizure, and investigation of dangerous drugs, including:

- Seizure Powers: Customs may seize dangerous drugs and related materials during enforcement operations. This includes drugs discovered during arrest or routine checks.
- Search Powers: Customs is authorised to search baggage and individuals at ports of entry where there is reasonable suspicion of drug concealment. This also includes authority to conduct medical examinations where internal concealment is suspected.
- Controlled Delivery: Customs may allow the monitored movement of suspected drug consignments in cooperation with law enforcement, to identify broader trafficking networks.
- Arrest Without Warrant: Customs has authority
  to arrest individuals without a warrant when
  there is reason to believe the person is involved
  in a drug offence and may abscond or if their
  identity cannot be immediately verified.
- Custody of Seized Drugs: Once drugs are seized, they must be secured, documented, and handed overto the Anti-Drug and Smuggling Unit (ADSU) for forensic testing, investigation, and prosecution.
- **Precursors and Equipment:** Customs may seize chemical precursors and equipment suspected to be intended for illicit drug production.

YEAR 2025	PLACE OF OFFENCE			
	Airport	Courier	Port	PPO
JANUARY	2	1	1	6
FEBRUARY	4	1	0	2
MARCH	5	3	1	1
APRIL	2	0	1	1
MAY	9	2	0	7
JUNE	12	3	0	1
TOTAL	65			

A dedicated platform **stopdrugs@mra.mu** and a **hotline 8958** have been put in place on <u>MRA website</u> to enable the general public to anonymously report cases of drug trafficking.



### **K9** sniffer dogs

The MRA K-9 Unit comprises sixteen (16) narcotics sniffer dogs trained to detect narcotics, currency, and tobacco. These dogs are deployed at key entry points such as the Port, Airport, Parcel Post, Courier Services, and the Container Terminal.

They assist CANS officers in the drug detection process, which includes scanning packages and parcels at Post and Courier Centres, inspecting containerized and loose cargo, examining passenger luggage, and maintaining a presence in arrival halls.

However, they are not deployed in cases involving synthetic drugs due to potential health risks, as the contents of such substances may be harmful to the dogs.

Locations	Number of Sniffer Dogs deployed
SSRIA	9
Port Area	7
Total	16

### **Olfactory Capabilities of Sniffer Dogs**

The extraordinary olfactory capabilities of sniffer dogs enable them to detect a wide array of substances with distinct scents, making them versatile assets in the fight against illegal activities.

Just as humans rely on sight to navigate the world, dogs perceive and interpret their surroundings primarily through scent, a sensory prowess that renders them uniquely suited for this vital task.

By harnessing the keen senses of these remarkable animals, MRA ensures the most effective means of safeguarding Mauritius's borders and upholding its commitment to security and integrity.

During the past years, the dogs have contributed significantly in the seizure of substantial quantities of illicit drugs.

MRA maintains a dedicated K9 unit, deploying highly trained sniffer dogs to assist in its enforcement operations.











### RELENTLESS AT THE BORDERS

### MRA CUSTOMS FOILS MULTIPLE DRUG TRAFFICKING ATTEMPTS

In its ongoing mission to safeguard national borders and combat drug trafficking, the Mauritius Revenue Authority (MRA) has once again demonstrated vigilance and operational excellence. Between May and July 2025, the MRA Customs Anti-Narcotics Section (CANS) successfully intercepted three major drug smuggling attempts, underscoring its pivotal role in protecting the nation from narcotics.

### Synthetic Drugs disguised as Calcium Carbonate Two Individuals Arrested

On 13 May 2025, Customs officers at the Courier Section uncovered an attempt to smuggle synthetic drugs through a parcel declared as "Calcium Carbonate" from China. The package, arriving on Emirates flight EK703, was flagged during a risk-based profiling exercise.

Inspection revealed a resealable aluminium pouch containing a transparent sachet of white powder. Subsequent analysis confirmed 102 grams of synthetic drugs worth Rs. 1,533,600.

ADSU took charge, initiating a controlled delivery operation that led to the arrest of two individuals in Bambous on 20 June 2025.

### Airport Seizure: Rs. 5.5M Heroin

On 25 June 2025, MRA officers at Sir Seewoosagur Ramgoolam (SSR) International Airport intercepted a female Nigerian passenger traveling from Nigeria via Dubai. Acting on intelligence and profiling techniques, Customs officers referred her for a body scan after suspicious responses during screening.

The scan revealed signs of internal concealment. She later confessed to carrying drugs inside her body and was transferred to hospital. Medical personnel retrieved:

- One cylindrical parcel (approx. 259g) hidden in her private parts
- Four pellets (approx. 107g) concealed in her rectum

The total heroin seized amounted to 366 grams, valued at approximately Rs 5.5 million.

### **Body-Carried Drugs: Rs 33.7M**

In one of the largest internal concealment cases this year, MRA CANS officers intercepted a South African national attempting to exit via the Green Channel at SSR Airport on 12 July 2025. Though his luggage showed no irregularities, inconsistent responses led officers to conduct a body scan revealing suspicious shapes inside his body.

The passenger admitted swallowing drug pellets. Under medical supervision, he expelled:

- 59 pellets (approx. 530g) at the airport
- 66 pellets (approx. 587g) subsequently

Total heroin seized: 1,117 grams, valued at Rs. 16,755,000.

In another major internal concealment case, MRA CANS officers intercepted a female Zambian national attempting to exit via the Green Channel at SSR Airport on 15 July 2025. While her luggage showed no anomalies during scanning and physical examination, her suspicious conduct during questioning prompted officers to conduct a full body scan, which revealed foreign objects inside her body.

Under medical supervision, she expelled:

- 2 pellets initially at the airport
- 72 additional pellets subsequently

Total heroin seized: 1,134 grams, valued at Rs. 17,010,000.

### **Tight Coordination, Zero Tolerance**

These back-to-back seizures highlight the effectiveness of MRA's risk profiling and strong inter-agency coordination with ADSU. From postal consignments to sophisticated concealment techniques, drug traffickers continue to evolve, and so do MRA Customs' capabilities.

MRA reiterates its zero-tolerance policy toward drug trafficking and remains resolute in its mission to secure Mauritius's borders, protect public health, and uphold national integrity.







- 1. Transparent sachet containing **102g** of synthetic drugs worth **Rs. 1,533,600**.
- 2. Drug pellets valued at Rs. 16,755,000.
- 3. Drug pellets valued at Rs. 17,010,000.

# MAURITIUS REVENUE AUTHORITY STAFF ASSOCIATION (MRASA)ELECTION NuDROIT TEAM ELECTED FOR A $5^{TH}$ CONSECUTIVE TERM



The Mauritius Revenue Authority Staff Association (MRASA) proudly announced the election of its Executive Committee for the 2025-2027 mandate. The team, operating under the banner of NuDroit, has been re-elected for an unprecedented fifth consecutive term since first taking the helm in 2016. This continued show of confidence from members is a powerful endorsement of the leadership's commitment, unity, and advocacy on behalf of MRA staff.

# At the forefront of the Executive Committee is Mr. Jean Claude Jonckeer, who retains his position as President of the MRASA.

A seasoned Customs Officer and steadfast leader, Mr. Jonckeer has become synonymous with the association's proactive approach to staff welfare, rights protection, and institutional dialogue. Under his stewardship, the MRASA has solidified its place as a credible and constructive partner within the MRA ecosystem.

With continuity at its core and renewal in its approach, NuDroit has pledged to build on past achievements while exploring new avenues for staff engagement, professional development, and policy influence. As it begins its fifth term, the Executive Committee remains committed to promoting a healthy balance between organisational efficiency and employee well-being.

We congratulate all the elected members and wish them success in steering the association to new heights. The 16-member Executive Committee comprises officers from diverse departments and grades, reflecting the association's inclusive spirit and wideranging representation. The team members bring a blend of experience, energy, and expertise that enables them to advocate effectively for colleagues across all streams of the organisation.

### Category A - Officer/Customs Officer I/II

- 1. Jean Claude Jonckeer
- 2. Ashveer Babboo
- 3. Yesudas Seegoolam
- 4. Soomun Kumar Beejmohun
- 5. Neil Buttohee
- 6. Vinesh Kallychurn
- 7. Kamlesh Mohun
- 8. Imtivaz Imrit

### Category B - Technical Officer

- 1. Vijay Moothien
- 2. Rani Seereekissoon
- 3. Randhir Jogiah
- 4. Leeashi Joyekurrun
- 5. Dewanand Boudena

### Category C - Team Leader

- 1. Phoolchand Ujoodha
- 2. Pheerunggee Igbal

### Category D - Support Officer

1. Poosi Niven

This broad representation ensures that the MRASA continues to resonate with a cross-section of the workforce, championing their concerns and proposing forward-looking solutions in a changing work environment.

MRA Champions
Champions
Willing
Whough Action
Through

Since 2011, the Mauritius Revenue Authority (MRA) has progressively integrated environmental sustainability into its operations. This journey began with the launch of the Green Productivity Project, spearheaded by the National Productivity and Competitiveness Council (NPCC), aiming to optimise energy use, reduce waste, and promote sustainable governance.

This long-standing commitment was recognised in 2024 when MRA was awarded 2nd Runner-Up at the National Environment Awards (Public Sector category), affirming its role as a key institutional driver of climate-conscious action.

## Staff Engagement and Community Outreach

Central to MRA's green strategy is the Green Productivity and Environment Club, which encourages eco-responsible behaviour among employees and builds a culture of environmental mindfulness across the organisation.

Community engagement is woven into this vision. Through the annual Blood Donation Campaign, MRA combines health and environmental advocacy by gifting plants to donors. To date:

- 200 plants have been grown on the Custom House premises
- 16,000 plants distributed islandwide-symbolising a greener Mauritius through public-private partnership

### **Energy Efficiency at Custom House**

Sustainability measures at Custom House showcase MRA's commitment to energy optimisation:

- Building Management System upgraded for better control of air conditioning
- Reflective waterproofing material installed to minimise heat absorption
- Rainwater harvesting tanks (9,000 litres each) used for irrigation and vehicle washing
- Vehicle procurement aligned with Euro Emission Standards, minimising the fleet's carbon footprint.





### **Recycling and Fleet Optimisation**

To further reduce its environmental impact:

- Used oils and vehicle parts are systematically recycled
- Retreaded tyres extend usability by 15,000-20,000 km per tyre
- GPS fleet tracking systems improve route efficiency, reduce fuel use, and lower emissions

These practical steps align resource efficiency with operational discipline.

### Waste Management and Circular Economy

At the core of MRA's waste strategy is its partnership with Mission Verte, an NGO that has facilitated:

- Recycling bins installation at Custom House
- Secure document shredding and paper recycling: over 30 tons recycled to date. Each ton of paper recycled helps save 17 trees, supporting biodiversity and reducing landfill pressure.

### **Green Architecture and Smart Technology**

The Integrated Customs Clearance Centre (ICCC) stands as a flagship of sustainable building design:

- Equipped with solar panels, natural ventilation, and rainwater harvesting systems
- Built-in daylight-maximising architecture reduces energy dependency

MRA has also adopted:

- LED lighting systems with motion sensors
- Timer-controlled lighting at Ehram Court
- Energy-efficient IT equipment consuming 20-30% less electricity
- e-waste recycling conducted via approved recyclers in line with Ministry regulations

### A Vision for the Future

With over 70 electronic units recycled in the last three years and ongoing research into green technologies, the Facilities and Administration Department (FAD) continues to steer MRA toward higher sustainability standards. This includes exploring:

- Low-impact materials
- Smarter building systems
- Renewable energy integration

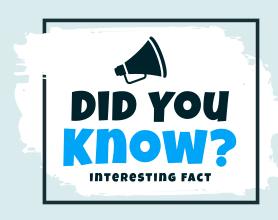
MRA's green transformation is not merely administrative but rather strategic. By embedding sustainability into its operations, the Authority is setting a benchmark in public sector environmental responsibility.

### Charting a greener course

MRA's sustainability journey is not a checklist but it is a continuous evolution. From green infrastructure and energy-efficient operations to employee-led initiatives and national outreach, the Authority is demonstrating that environmental stewardship can be seamlessly integrated into institutional performance.

As climate challenges intensify, MRA's example shows that public institutions can lead by driving meaningful change not just through policy, but through practice. These green efforts are laying the groundwork for a smarter, more resilient Mauritius, where progress and sustainability move hand in hand.





### **DECLARATION OF ASSETS (DOA) AT FCC**

In accordance with the current salary scale at the Mauritius Revenue Authority (MRA), staff of grades 3 and above are required to submit their Declarations of Asset(DOA) to the Financial Crimes Commission (FCC) which has replaced the now-defunct Independent Commission against Corruption (ICAC).

This requirement is established under Section 3(1)(g) of the Declarations of Assets Act 2018.

Section 4(3) of the said Act stipulates that such declarations must be submitted no later than 30 days following a staff's appointment or the vacancy of his office.

In addition, Section 6 of the FCC Act prescribes that fresh declarations must be made to the FCC within 30 days where the officer, his spouse or minor children:

- acquires or disposes of jewellery, precious stone or metal or watch or gold coin exceeding 500,000 rupees;
- ii. acquires, or disposes of a work of art exceeding 500,000 rupees;
- iii. acquires or disposes of any freehold or leasehold immovable property registered in Mauritius or abroad;
- iv. dedicates waqf property under the Waqf Act;
- v. acquires, or disposes of, a motor vehicle, a boat, a ship or an aircraft.





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