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EDITORIAL NOTE

Mauritius: Advancing Transparency, Fiscal Excellence, and Regional Leadership

June 2025 has been a defining month for the Mauritius Revenue Authority (MRA), reflecting our dual commitment to national responsibility and regional cooperation.

On 05 June, Dr. The Honourable Navinchandra Ramgoolam, Prime Minister and Minister of Finance, presented the National Budget, outlining a strategic vision for economic recovery, social upliftment, and fiscal consolidation. As always, MRA stands ready to translate policy into practice. Although the Finance Bill has yet to be enacted, some budgetary measures have already come into effect, while the majority remain pending formal passage. True to its mandate, MRA is aligning operations for timely, effective implementation, while ensuring clear public communication to foster awareness and compliance.

This domestic momentum was mirrored internationally, as the MRA hosted a Peer Learning Exchange Workshop under the aegis of the World Bank and the African Tax Administration Forum (ATAF). Delegates from Cameroon and Zambia reaffirmed Mauritius' stature as a centre of excellence in tax administration, particularly in Automatic Exchange of Information (AEOI).

Among the region's early adopters, Mauritius stands out for leading from within. The platform powering AEOI operations was developed entirely in-house, reflecting technical strength, innovation, and institutional autonomy.

MRA officers are increasingly sought after as expert resource persons, guiding peer administrations in developing and refining their systems, underscoring Mauritius' rising influence in the region.

More than a technical feat, AEOI builds trust, deters evasion, and promotes compliance.

As we look ahead, MRA remains unfaltering in its commitment to excellence, transparency, and service. The journey continues, with innovation as our engine and cooperation as our compass.



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

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NATIONAL BUDGET 2025/26

KEY FISCAL MEASURES

The 2025/26 Budget introduces a comprehensive set of fiscal measures. The following measures specifically concern individuals and cover key areas such as personal income tax, VAT, financial assistance schemes, amnesty programmes, and other provisions. A full list of changes applicable to all categories of taxpayers and the public at large may be downloaded [here](#).

PERSONAL INCOME TAX

a. Review of Personal Income Tax Rates and Bands

Current tax rates and bands	Rate (%)	New tax rates and bands	Rate (%)
First Rs 390,000	0	First Rs 500,000	0
Next Rs 40,000	2	Next Rs 500,000	10
Next Rs 40,000	4	Remainder	20
Next Rs 60,000	6		
Next Rs 60,000	8		
Next Rs 300,000	10		
Next Rs 300,000	12		
Next Rs 300,000	14		
Next Rs 400,000	16		
Next Rs 500,000	18		
Remainder	20		

The new income tax rates and bands will be effective as from income year starting on 01st July 2025, i.e., on income received by an individual as from 01st July 2025.

b. Deduction for Dependent Child with a disability

A taxpayer will be able to claim in respect of a child with a disability, the full deduction for a dependent child irrespective of any financial assistance provided to the child under the National Pensions Act or the Social Contribution and Social Benefits Act.

c. Fair Share Contribution on High-Income Earners

A high-income earner, earning annual net income exceeding Rs 12 million, inclusive of dividend income, will be required to pay a Fair Share Contribution at the rate of 15 percent of his chargeable income after adding thereto any dividend income received during the year from domestic companies.

The contribution will be collected under the PAYE system on income received by an individual as from 1 July 2025 and it will be applicable for 3 consecutive income years, i.e., up to 30 June 2028.

d. Review of taxation of Car Benefit

The monetary values of fringe benefits to be included in the gross income of an employee provided with a company car are being reviewed as follows:

Car Benefit	Monthly Taxable Benefits (Rs)	
	From	To
Cylinder Capacity -		Car costing not more than Rs 3 million
up to 1,600cc	9,500	12,000
1,601 to 2,000cc	10,750	13,500
above 2,000cc	12,000	15,000
Electric Car	N/A	13,500
Car costing -		Car costing more than Rs 3 million
more than Rs 3 million up to Rs 5 million	N/A	25,000
more than Rs 5 million up to Rs 8 million	N/A	35,000
more than Rs 8 million	N/A	50,000

e. Review of Personal Reliefs and Deductions

The following personal reliefs and deductions will be removed as from income year starting on 01st July 2025:

- deduction of wage paid to a household employee;
- donation to charitable institutions;
- relief for adoption of animals; and
- angel investor allowance.

VALUE ADDED TAX

- a. The following products will be made zero-rated for VAT purposes as from 06 June 2025:
 - i. fruit and vegetable purées for infants;
 - ii. canned vegetables such as tomatoes and mushroom;
 - iii. frozen packed vegetables such as potatoes, beans, spinach and mixed vegetables; and
 - iv. hairdressing services.
- b. It will be clarified that cameras for CCTV systems are zero-rated for VAT purposes.
- c. The VAT Refund Scheme on the construction of a residential building or the purchase of a residential apartment or house from a property developer will end on 30th June 2025 and will not be reconducted.
- d. The fees payable for a VAT or TAX ruling will be increased from:
 - i. Rs 2,000 to Rs 3,000 for an individual; and
 - ii. Rs 10,000 to Rs 15,000 for any other person.

FINANCIAL ASSISTANCE SCHEMES

- a. The following allowances payable under the Social Contribution and Social Benefits Act which are ending on 30th June 2025 will be renewed for two years, i.e. up to 30th June 2027:
 - i. Revenu Minimum Garantie Allowance; and
 - ii. Equal Chance Allowance.

The amount of the allowance payable monthly will be as follows:

Allowance	Monthly Allowance	
	July 2025 to June 2026	July 2026 to June 2027
Revenu Minimum Garantie Allowance	Maximum of Rs. 890	Maximum of Rs. 1,890
Equal Chance Allowance	Rs. 2,000	Rs. 2,000

- b. The following allowances under the Social Contribution and Social Benefits Act which are ending on 30th June 2025 will be renewed and phased out over two years except for a member of a household who is a beneficiary under the Social Register of Mauritius:
 - i. CSG Income Allowance;
 - ii. CSG Child Allowance;
 - iii. CSG School Allowance;
 - iv. Pregnancy Care Allowance; and
 - v. Maternity Allowance.

A member of a household who is a beneficiary under the Social Register of Mauritius will continue to benefit from the above allowances in full.

- c. The Housing Loan Relief Scheme under the Income Tax Act which is ending on 30th June 2025 will be renewed and phased out over two years.
- d. The amount payable monthly for the allowances which are being phased out will be as follows:

i. CSG Income Allowance

Monthly income derived by an individual	Monthly Allowance	
	July 2025 to June 2026	July 2026 to June 2027
Not exceeding Rs 20,000	Rs 2,000	Rs 1,000
Above Rs 20,000 but not exceeding Rs 25,000	Rs 1,667	Rs 833
Above Rs 25,000 but not exceeding Rs 30,000	Rs 1,333	Rs 667
Above Rs 30,000 but not exceeding Rs 50,000	Rs 1,000	Rs 500

ii. Other Allowances

Allowances	Monthly Allowance	
	July 2025 to June 2026	July 2026 to June 2027
CSG Child Allowance	Rs 1,667 per child	Rs 833 per child
CSG School Allowance	Rs 1,333 per child	Rs 667 per child
Housing Loan Relief Scheme	Rs 667	Rs 333
Maternity Allowance (9-months)	Rs 1,333	Rs 667
One-off Allowance		
Pregnancy Care Allowance	Rs 2,000	Rs 1,000

- e. The payment of the Independence Allowance under the Social Contribution and Social Benefits Act will be stopped as from 01st July 2025.

However, a household who is a beneficiary under the Social Register of Mauritius will continue to benefit from this allowance.

- f. Under the Income Tax Act - Prime à L'emploi Scheme **No new application will be entertained under the scheme after 05th June 2025.**

However, the Prime à L'emploi allowance will continue to be paid in respect of eligible employees approved by the Mauritius Revenue Authority (MRA) on or before 05th June 2025.

a. Tax Dispute Settlement Scheme (TDSS)

MRA will introduce a one-off TDSS to reduce the backlog of tax cases under dispute or litigation at the Assessment Review Committee, the Supreme Court or Privy Council.

Under this Scheme, a taxpayer who withdraws his case at the Assessment Review Committee, the Supreme Court or Privy Council and has a tax claim will benefit from a full (100%) waiver of penalties and interests.

The Scheme will be in operation up to 31st March 2026 and will apply to cases under litigation as at 05th June 2025. A taxpayer will only benefit from the scheme if tax due is paid by 31st March 2026.

No amount of tax paid, including penalty and interest, shall be refundable under this scheme under any circumstances, except for cases which are at the Supreme Court where the tax due has already been paid.

b. Voluntary Disclosure Settlement Scheme (VDSS)

The second one-off scheme which will be operated by MRA is the VDSS which will encourage taxpayers who have not declared or under-declared income or taxable supplies in the past to come forward and regularise their tax affairs.

Under this Scheme, a taxpayer will benefit from a full (100%) waiver of penalties and interests.

The VDSS will be in operation up to 31st March 2026 and all payments should have been made by 31st March 2026.

For income tax purposes, the VDSS will relate to non-declaration and under-declaration of income for the Year of Assessment 2024/25 and prior years, excluding returns that are due in June 2025.

For VAT purposes, the VDSS will relate to non-declaration and under-declaration of taxable supplies for the taxable period ended 30th April 2025 and prior periods.

No amount of tax, including penalty and interest paid, shall be refundable under this Scheme under any circumstance.

c. Tax Arrears Settlement Scheme (TASS)

The Tax Arrears Settlement Scheme will be renewed to encourage taxpayers to settle their debts. Under the Scheme, a taxpayer having a tax debt, as at 30th June 2025, will benefit from a full (100%) waiver of penalties and interests.

Under the TASS, a taxpayer should register by 30th November 2025 and will have to settle the tax payments in full by 31st March 2026. It will apply to tax arrears outstanding as at 30th June 2025.

No amount of tax, including penalty and interest paid, shall be refundable under this Scheme under any circumstance.

The three schemes above shall not apply to any person who has been convicted, is under pending civil or criminal proceedings or is the subject matter of an enquiry relating to:

- A. drug trafficking under the Dangerous Drugs Act;
- B. arms trafficking;
- C. an offence related to terrorism under the Prevention of Terrorism Act;
- D. money laundering under the Financial Crimes Commission Act; or
- E. a corruption offence under the Financial Crimes Commission Act.

Other Budgetary Measures

a. Annual Social Contribution return

In order to provide additional time for the submission of the annual CSG return and effect payment of contribution, the deadline will be extended from 31st July to 15th October for:

- i. a self-employed individual; and
- ii. an individual employing a person in his domestic service.

b. Environment Protection Fee

- i. The Environment Protection Fee will be increased for the following goods with effect from 01st July 2025:

Goods	Current	New
Mobile phones having a value exceeding Rs 1,000	Rs 70 per unit	Rs 140 per unit
Batteries for vehicles *	Rs 50 per unit	Rs 100 per unit
Pneumatic tyres *	Rs 50 per unit	Rs 100 per unit
excluding motorcycles, bicycles and wheelchairs *		

c. Power to raise assessments

- i. The powers of the MRA to raise assessments in respect of past years will be restricted to only two years, except in exceptional circumstances.

d. Capping on penalty and interest

- i. Penalty and interest will be capped up to 100% of the amount of tax due.
- ii. The applicable penalties and interest charges for non-payment of tax will be halved where they do not relate to withholding taxes collected on behalf of Government.

EXCISE DUTY

Excise duty is a key revenue-generating tax levied on specific goods such as alcohol, tobacco, and other selected products. It is collected by the Mauritius Revenue Authority (MRA) on behalf of the Government of Mauritius.

Policy measures relating to excise duties may be implemented through various timelines: they can take immediate effect the day following the Budget Speech, be introduced at a later stage, or be enforced only after the formal enactment of the Finance Bill.

Subsequent to the speech, the National Assembly adopted the First and Second Resolutions, outlining the specific excise duty measures that have been implemented by MRA Customs.

First Resolution

The First Resolution provides for an increase in the rates of excise duty with effect from 06th June 2025 on:

1. Alcoholic and tobacco products by 10%

- i. The following rates of excise duty on the main alcoholic products shall be applicable as follows

Main Alcoholic Products	Current	New
Beer (per litre)		
Up to 9 degrees	Rs 52.80	Rs 58.10
Above 9 degrees	Rs 73.30	Rs 80.65
Spirit cooler (per litre)	Rs 68.85	Rs 75.75
Fruit wine (alcohol by volume/per litre)		
1.2% up to 8.5%	Rs 31.00	Rs 34.10
Above 8.5% up to 18%	Rs 42.75	Rs 47.05
Made wine (alcohol by volume/per litre)		
1.2% up to 8.5%	Rs 66.00	Rs 72.60
Above 8.5% up to 18%	Rs 91.65	Rs 100.80
Wine of grapes (alcohol by volume/per litre)		
<i>In bulk for bottling purposes</i>		
1.2% up to 8.5%	Rs 106.00	Rs 116.60
Above 8.5% up to 18%	Rs 147.40	Rs 162.15
<i>In bottle</i>		
1.2% up to 8.5%	Rs 186.00	Rs 204.60
Above 8.5% up to 18%	Rs 258.25	Rs 284.10
Champagne (per litre)	Rs 1,229.80	Rs 1,352.80
Rum (per litre of absolute alcohol)	Rs 724.10	Rs 796.50
Cane spirits (per litre of absolute alcohol)	Rs 724.10	Rs 796.50
Whisky (per litre of absolute alcohol)		
<i>In bulk for bottling purposes</i>	Rs 1,398.75	Rs 1,538.65
<i>In bottle</i>	Rs 2,236.10	Rs 2,459.70
Liqueur (per litre of absolute alcohol)	Rs 492.00	Rs 541.20

- ii. The following rates of excise duty on tobacco products shall be applicable as follows:

Tobacco Products	Current	New
Cigars (per kg)	Rs 23,510	Rs 25,861
Cigarillos (per thousand)	Rs 13,728	Rs 15,101
Cigarettes (per thousand)	Rs 6,807	Rs 7,488

2. Sugar sweetened products from 6 cents per gramme of sugar to 12 cents per gramme of sugar.

3. Motor vehicles

The following rates of excise/customs duty on vehicles shall be applicable as follows:

i. Motor Cars

Motor Cars	Conventional	Non-Plug-in Hybrid	Plug-in Hybrid
551 - 1,000 cc	45%	25%	15%
1,001 - 1,600 cc	55%	35%	25%
1,601 - 2,000 cc	75%	55%	35%
Above 2,000 cc	100%	75%	55%

ii. Electric Cars

Electric Cars	Rate of Excise Duty
Up to 180 kW	15 %
Above 180 kW	25%

iii. Other Vehicles

Vehicles	Conventional	Non-Plug-in Hybrid	Plug-in Hybrid	Electric
Double Space Cabin Vehicles	30%	20%	15%	Up to 180 kW : 10% Above 180 kW : 15%
Single Space Cabin Vehicles	10%	5%	5%	5%
Vans	10%	5%	5%	5%
Private Buses	20%	15%	10%	5%

A transitional provision has been made whereby the previous rates of excise duty will continue to apply on a vehicle which, as at 05th June 2025, is already in a bonded warehouse or has already been shipped or in respect of which an import permit has already been issued. **However, the vehicle will have to be cleared from Customs on or before 30th June 2025.**

Second Resolution

The Second Resolution provides that the following goods shall be zero-rated for VAT purposes at importation with effect from 06th June 2025:

1. Fruit and vegetable purées for infants;
2. Canned vegetables such as tomatoes and mushroom;
3. Frozen packed vegetables such as potatoes, beans, spinach and mixed vegetables.

NATIONAL BUDGET 2025/26

EMPOWERING STAKEHOLDERS TO UNDERSTAND THE NEW BUDGETARY MEASURES

In line with its strategic mandate to foster a culture of voluntary compliance and civic responsibility, the Mauritius Revenue Authority (MRA) recently launched a targeted public communication initiative to explain the Customs-related measures announced in the 2025/2026 National Budget. This initiative took the form of two 26-minute television programmes—one in Kreol Morisien and the other in Bhojpuri—aimed at breaking down complex fiscal measures into simple, practical information for both the general public and economic operators.

The programmes were designed to enhance understanding of new budgetary provisions and support a smooth transition to their implementation. They highlighted several key changes:

- A 10% increase in excise duty on alcoholic and tobacco products;
- A doubling of the sugar tax, from 6 cents to 12 cents per gram;
- Revised excise/customs duty rates for conventional, hybrid, and electric vehicles;
- The zero-rating of VAT at importation on selected essential food products such as canned vegetables, purées for infants, and frozen packed vegetables;
- Updated passenger allowance for alcoholic products;
- Changes in excise licence fees applicable to regulated activities and operators;
- The VAT Deferred Scheme applicable on the importation of capital goods.

The **Kreol Morisien** programme featured insights from:

- **Mr. Jugdishsing Nundoo**, Section Head – Trade Facilitation and Customs Cooperation Section
- **Mr. Satar Kedoo**, Team Leader – Motor Vehicle Corridor Unit



The **Bhojpuri** edition, initially aired on MBC 3, was rebroadcast on Saturday 28 June, 2025, at 09:30. The MRA resource persons included:

- **Mr. Dinathsing Mungla**, Section Head – Customs Anti-Narcotics Section
- **Mr. Nakesh Bundhoo**, Customs Officer II – Motor Vehicle Corridor Unit



By using television and radio in both Kreol and Bhojpuri—two widely spoken languages across Mauritius—the MRA ensured that its outreach was inclusive and resonated with a broad demographic. The programmes not only clarified technical policy content but also addressed practical concerns raised by businesses and individual taxpayers in the wake of the Budget speech.

By translating complex fiscal policies into accessible, language-appropriate formats, the MRA reaffirmed its commitment to inform, educate, and empower both taxpayers and economic operators. These outreach efforts reflect the Authority's proactive approach to ensuring that stakeholders not only understand their obligations but are also equipped to adapt smoothly to evolving fiscal frameworks.

More than just a revenue collection agency, the MRA positions itself as a trusted partner in economic development—working collaboratively with the public to foster transparency, compliance, and national progress.

PROMOTING TAX TRANSPARENCY

MAURITIUS HOSTS REGIONAL AEOI PEER-LEARNING WORKSHOP



The Mauritius Revenue Authority (MRA) played host to a Peer-Learning Exchange Workshop on the implementation of the Automatic Exchange of Information (AEOI) under the Common Reporting Standard (CRS), from 02 to 05 June 2025, at the Integrated Customs Clearance Centre (ICCC) in Plaine Magnien.

This capacity-building programme was conducted in collaboration with the World Bank and the African Tax Administration Forum (ATAF). Delegates from Cameroon's Direction Générale des Impôts (DGI) and the Zambia Revenue Authority (ZRA) participated in the four-day workshop, which aimed to strengthen regional capabilities in tackling tax evasion through automatic exchange of taxpayer information.

Strong Legal and Operational Foundations

In his opening remarks, Mr. Mahmad Noor Oozeer, Acting Director-General of MRA, welcomed participants and reaffirmed Mauritius's commitment to international tax cooperation. He highlighted the importance of AEOI as a powerful mechanism in combatting tax evasion and restoring trust in tax systems.

"The Automatic Exchange of Information sends a clear message to taxpayers that tax administrations are watching. It empowers administrations to act effectively without relying on voluntary disclosure or lengthy investigation," he said.



Mr. Mahmad Noor Oozeer, Acting Director-General of MRA

Mr. Oozeer underscored that over USD 1 trillion has been lost by the African continent through illicit financial flows over the last five decades, an amount equivalent to the total development aid received in that same period.

Also addressing the session, Mr. Faisal Oozeerally, Director of the Large Taxpayer Department (LTD), shared MRA's journey in implementing AEOI since its first CRS exchange in 2018, as well as its participation in the OECD Crypto Asset Reporting Framework (CARF) pilot. Mauritius is among 58 jurisdictions committed to implementing CARF by 2027.



Hands-On Learning from MRA Experts

Delegates were immersed in a four-day programme of technical sessions covering the legal, technological, operational, and risk-management dimensions of AEOI implementation. The sessions were conducted by subject-matter experts from across MRA, with each department presenting on its area of responsibility through a practical, hands-on approach.

The knowledge-sharing sessions opened with the Large Taxpayers Department (LTD), led by Mr. Faisal Oozeerally, Director, alongside Mr. Rabi Djapermal, Team Leader, and Mr. Krishna Rambaksh, Section Head. Their presentation introduced delegates to the Mauritius tax system in the context of EOI, MRA's organisational structure, and the internal framework of the AEOI Unit. Key areas included the AEOI Business Process Manual, compliance structures, and operational procedures. The team also outlined the Authority's outreach and sensitisation activities targeting Financial Institutions (FIs), including collaboration with regulators, onboarding and training sessions, and responsive communication through emails, phone calls, and the "Titbits" series.



Mr. Faisal Oozeerally, Director, Large Taxpayers Department (LTD)

On the second day, the Information Systems Department (ISD), under the guidance of Mr. Soobhash Sonah, Director, and supported by Mr. Ashvin Luckoo and Mr. Sachin Moti (both Section Heads), provided detailed insights into the OECD's confidentiality and data safeguard requirements. Topics covered included server infrastructure, network security, and the application ecosystem supporting AEOI. Participants were also introduced to the AEOI CRS Portals, IT system architecture, OECD schema, and protocols for data transmission via the Common Transmission System (CTS).



Mr. Soobhash Sonah, Director, Information Systems Department (ISD)

Technical demonstrations continued with a session led by the Tax Risk Management Unit (TRMU), under the Medium & Small Taxpayers Department and Fiscal Investigations Department, where Mr. Leo Ferre, Director, and Mr. Shivshekur Ramphul, Section Head, walked participants through how AEOI data is used for domestic tax compliance.

They showcased MRA's risk analytics process, how non-compliant FIs are identified, and how data triggers are used to initiate audits or compliance reviews.



Mr. Leo Ferre, Director, Fiscal Investigations Department (FID)

On Day 3, Mr. Rajeev Gobin, Team Leader in charge of the Internal Affairs Division, discussed human resource safeguards under the OECD Confidentiality framework, including employee vetting, disciplinary processes, and exit protocols. This was followed by Mrs. Sumita Devi Moorooogen, Director of the Internal Audit Division, who addressed broader data security strategies such as risk management for AEOL, data breach protocols, and IT security audits.



The programme also featured a forward-looking session led by the Operational Services Department (OSD), represented by Mr. Mahmad Oozeer, Acting Director-General, who presented MRA's data quality management approach. His intervention included a walkthrough of the taxpayer registration process, data profiling practices, and how quality is maintained across integrated systems and during Data Extraction, Transformation, and Loading (ETL).

Finally, Mr. Luvraj Pandoo and Miss Deeveya Thakoor, Data Analysts, contributed to the analytics-focused sessions with a live demonstration on the administrative and compliance functions of the AEOL Unit, including how filing irregularities are flagged and managed.

Together, these sessions offered the Cameroon Delegation and attending international experts, a comprehensive, real-world view of Mauritius's AEOL system—from infrastructure and legislation, to outreach, risk analysis, and strategic operations.



Composition of the Visiting Delegation

SN	Name	Organisation	Title
1	Mr. John KINYUY	Cameroon's Direction Générale des Impôts (DGI)	Head of IT Department
2	Mr. TANYI MBIANYOR Joseph AWUNTI	Cameroon's Direction Générale des Impôts (DGI)	Head of IIEU
3	Mr. NJIMOLUH NJUTAPMVOUI Hamad Nasser	Cameroon's Direction Générale des Impôts (DGI)	IT Officer
4	Mr. ESSOMBA BALLA Jean Yannick	Cameroon's Direction Générale des Impôts (DGI)	IT Officer
5	Ms. ABIAYA'A MBONGO'O Esther	Cameroon's Direction Générale des Impôts (DGI)	Research Officer, IIEU
6	Mr. NGOUMOU Claude	Cameroon's Direction Générale des Impôts (DGI)	IT Officer
7	Ms. Nana Akua Achiaa Amoako Mensah	World Bank	Senior Consultant, International Tax
8	Mr. Alfredo Revilak	World Bank	Senior Consultant, International Tax
12	Baxter Simwanza	Zambia Revenue Authority (ZRA)	Senior Software Developer
13	Chawezi Nkhama	Zambia Revenue Authority	Senior Software Developer
14	Christopher Kabamba	Zambia Revenue Authority	Assistant Director Systems Development and Implementation
15	Izukanji Simumba	Zambia Revenue Authority	Senior Software Developer
16	Jehaph Nkhata	Zambia Revenue Authority	Senior Software Developer
17	Lengwe Mushimba	Zambia Revenue Authority	Senior Software Developer
18	Mutinta Chumba	Zambia Revenue Authority	Senior Tax Inspector (EOI Unit)
19	Reem Abudzeid	ATAF	EOI Specialist
20	Harrison Chapu	Zambia Revenue Authority	Director, Innovation and Project Management



VOICES

FROM THE WORKSHOP



Ms. Nana Akua Achiaa Amoako Mensa, Senior Consultant on International Tax at the World Bank, underscored the value of implementation-level exposure during her intervention: *"As a consultant, it's eye-opening to witness the AEOI framework functioning in practice. Engaging directly with frontline officers deepens our understanding in a way that theory alone cannot."*



Mr. Alfredo Revilak, also a Senior Consultant on International Tax at the World Bank, praised the workshop for fostering multilateral synergy. *"These peer-learning forums are crucial in closing the gaps exploited by bad actors. When jurisdictions collaborate and align, we reinforce the integrity of the global tax ecosystem,"* he added.



Ms. Reem Abudzeid, Exchange of Information Specialist at ATAF, reinforced the organisation's commitment to regional cooperation, stated, *"Information exchange is a vital instrument in curbing illicit financial flows across Africa. Mauritius's experience is exemplary, and ATAF is eager to continue partnering on such impactful initiatives."*



Mr. John Kinyuy, Head of the IT Department at Cameroon's Direction Générale des Impôts, described the AEOI journey as a stepwise learning process. He remarked, *"The key takeaway from MRA is to approach AEOI in layers, step by step. Despite initial investments, the long-term payoff in capacity building and transparency is undeniable."*



Ms. Mutinta Chumba, Senior Tax Inspector in the Exchange of Information Unit at the Zambia Revenue Authority, commended Mauritius for its leadership. *"I was truly impressed by how far Mauritius has come in implementing AEOI. The insights we've gained, from data security to compliance strategy, are tools we're eager to bring back home,"* she conveyed.

**The Automatic Exchange
of Information &
Common Reporting
Standard**

AEOI & CRS



Career Inspiration and Institutional Growth

The workshop also offered inspiration beyond its technical agenda, shedding light on the evolving career landscape for African tax professionals. A notable example was shared through the story of Mr. Alfredo Revilak, who began his journey as a public servant in Mexico's tax administration. His leadership in implementing the CRS in his home country eventually led to his recruitment by the World Bank, where he now advises governments worldwide on international tax reform.

His story is emblematic of the growing global demand for expertise in AEOI and tax transparency, a path increasingly open to professionals from institutions like MRA.

The World Bank continues to enlist technical experts through consultancies, secondments, and technical assistance programmes, offering new international career opportunities to skilled tax officers.

By hosting this hands-on benchmarking mission, the Mauritius Revenue Authority reaffirmed its standing as a regional leader in tax transparency, while demonstrating its ongoing commitment to capacity-building and peer learning. This initiative also aligns with MRA's responsibilities under the ATAF Agreement on Mutual Assistance in Tax Matters (AMATM) and its broader mission to support a fairer, more cooperative global tax system.

What Is AEOI and Why It Matters

The **Automatic Exchange of Information (AEOI)** allows for the regular, standardised sharing of taxpayer information between countries. Data such as account balances, dividends, interest, and pensions are automatically reported to the taxpayer's country of residence.

Benefits of AEOI:

- Deters offshore non-compliance
- Encourages voluntary asset disclosure
- Enhances revenue collection without tax hikes
- Strengthens transparency and global cooperation

Mauritius is among the few African countries to have fully implemented CRS reporting, with a mature framework backed by secure IT infrastructure and a dedicated audit team.

The Role of ATAF

The **African Tax Administration Forum (ATAF)** is a continental organisation that brings together over 40 tax administrations across Africa. Its mission is to improve tax systems through cooperation, technical assistance and policy advocacy.

ATAF helps its members implement global standards like the **Common Reporting Standard (CRS)** and the **Base Erosion and Profit Shifting (BEPS)** framework. It also represents Africa's interests in international tax discussions, including at the OECD and UN.

Mauritius, through MRA, is an active member and signatory to the **ATAF Agreement on Mutual Assistance in Tax Matters (AMATM)**.

Careers at the World Bank for Tax Professionals

The World Bank Group offers a range of opportunities for experienced tax officials seeking to make a global impact. Its work in domestic resource mobilisation, tax policy and fiscal reform opens doors to advisory, research and capacity-building roles worldwide.

Opportunities include:

- International consultancies
- Technical assistance missions
- Long-term advisory roles
- Participation in tax reform projects in developing economies

MRA officers and other African professionals are increasingly represented in these roles, with recruitment driven by proven expertise and field experience.

Ms. MARY BAINE APPOINTED AS THE NEW EXECUTIVE SECRETARY



Ms. Mary BAINE
New Executive Secretary, ATAF

03 June 2025, Pretoria –The African Tax Administration Forum (ATAF) is proud to announce the appointment of Ms. Mary Baine as its new Executive Secretary, effective 1 July 2025. Ms. Baine succeeds Mr. Logan Wort, who has served as ATAF's Executive Secretary since its establishment in 2009.

Ms. Baine brings a wealth of leadership experience and a deep commitment to advancing fair, effective, and inclusive tax systems across the African continent. Before this appointment, she served as the Deputy Executive Secretary of ATAF, where she led the organisation's strategic planning, international cooperation, and African multilateral initiatives with distinction. Prior to joining ATAF, Ms Baine held senior roles in the government of Rwanda, including that of Commissioner General of the Rwanda Revenue Authority and Permanent Secretary in the Ministry of Foreign Affairs. Her remarkable career has been defined by a passion for African-led development and her tireless efforts to strengthen domestic resource mobilisation as a foundation for sustainable growth.

In announcing her appointment, ATAF Chairperson Mr Edward Kieswetter stated: *"Ms Baine's appointment marks a new and exciting chapter in ATAF's journey. Her extensive expertise, demonstrated leadership, and unwavering dedication to the Forum's mission uniquely positioned her to lead ATAF in the next phase of its journey."*

ATAF stands as the pre-eminent African network aimed at improving tax systems in Africa through knowledge sharing, capacity development and active contribution to the regional and global tax agenda through the development of Africa informed and focused policies and positions. Striving to build efficient and effective tax administrations in Africa, ATAF has positioned itself as the leader on African

tax matters, thereby supporting the enhancement of economic development on the continent, and improving the living standards of the people of Africa.

As the new Executive Secretary, Ms. Baine will continue to inspire and lead ATAF's strategic direction, champion the interests of its 44 members and the African Continent, and support Africa's evolving development agenda.

ATAF extends its deepest gratitude to Mr. Logan Wort for his exceptional leadership over the past 15 years. Under his stewardship, ATAF grew into a respected continental institution, playing a pivotal role in shaping tax policy, enhancing capacity, and promoting international tax cooperation for African countries.

In his concluding remarks the ATAF Chairperson said, *"Mr. Wort leaves a legacy of excellence, integrity, and impact. As we welcome Ms. Baine into this new role, we look forward to building on this strong foundation and accelerating progress toward a more equitable and prosperous Africa"*.

Source: ATAF

The Mauritius Revenue Authority (MRA) extends its sincere appreciation to Mr. Wort for his outstanding leadership over the past 15 years. Under his stewardship, ATAF has grown into a highly respected institution, playing a pivotal role in shaping tax policy, advancing capacity building, and fostering international collaboration across the African continent.

Additionally, MRA warmly congratulates Ms. Baine on her achievements and wishes her all the best in her new endeavour.

OUTREACH MISSION IN RODRIGUES

PROMOTING TAX AWARENESS AND CIVIC ENGAGEMENT AMONG YOUTHS



As part of its ongoing efforts to promote tax literacy and foster a culture of compliance, the Mauritius Revenue Authority (MRA) recently undertook a successful educational and media outreach mission in Rodrigues. The mission, led by Dr. Thecka and Mrs. Dangeot, aimed to enhance public understanding of taxation and highlight the role of the MRA in the socio-economic development of both Mauritius and Rodrigues.

Educational Tour at Mon Plaisir Cultural Centre

A key highlight of this initiative was the educational tour conducted on 18 June 2025 at the Mon Plaisir Cultural Centre, which brought together around 200 students from Grades 10 to 13 representing various educational institutions across Rodrigues. The programme was designed to equip students with foundational knowledge of taxation, fiscal policies, and the responsibilities of the MRA.

The session included an informative power point presentation and short educational videos that explored:

- The concept and purpose of taxation
- Different types of taxes administered by MRA
- The significance of tax compliance and its socio-economic impact





Students engaged enthusiastically throughout the session, asking pertinent questions and actively participating in discussions. The educational tour was also covered by the Mauritius Broadcasting Corporation (MBC) Rodrigues, and a news item was broadcast on the same day, highlighting the relevance of the initiative and capturing feedback from participants.

Media Campaigns: Engaging the Broader Community

To share the message beyond the training room, MRA also organized media campaigns in Rodrigues:

Television Programme: Rodrigues Sa

A 30-minute television programme titled "L'important Pey Tax" was recorded on 19 June 2025 and broadcasted on Wednesday, 25 June 2025, at 20:30 on MBC 2 under the programme Rodrigues Sa. The episode centered on the importance of tax compliance and its direct correlation with national development. Through interviews, the programme emphasized the role of every citizen, particularly the youth in building a resilient and a transparent fiscal culture.

Radio Programme: Talk Show

A 40-minute radio talk show was recorded and broadcasted on 18 June 2025 on Rodrigues FM. The programme, titled "Talk Show - MRA Rodrigues", featured in-depth discussions on the MRA's mandate, the benefits of tax compliance, and the challenges posed by non-compliance. The engaging format allowed for clear explanations of complex fiscal topics, making them accessible to a wider audience.

Strengthening Public Engagement in Rodrigues

This multi-pronged outreach mission underscored MRA's dedication to inclusive tax education and public engagement. By targeting both students and the general public through structured learning experiences and strategic media dissemination, the initiative not only improved tax awareness but also fostered civic responsibility.

Dr. Thecka and Mrs. Dangeot's active participation were instrumental in the mission's success. Their interactions with students and the media reinforced the importance of transparency, integrity, and partnership between citizens and the tax authority. MRA remains committed to nurturing a tax-compliant generation that contributes meaningfully to the socio-economic fabric of Mauritius and Rodrigues. These initiatives reflect our proactive approach to building trust and fostering long-term voluntary compliance through education and outreach.



MRA'S DIGITAL JOURNEY

FROM PAPER TRAILS TO DATA-DRIVEN DECISIONS



With the advent of technology, MRA has shifted seamlessly from cumbersome paper-based processes to managing, transmitting, and sharing valuable electronic data for informed policy decision-making. Learning from previous challenges, MRA has built a strong operational framework, positioning itself as a leader in digital tax administration, attracting the attention of African countries seeking expertise in this digital domain. This resilience and adaptability are precisely why international delegations visit Mauritius to seek expertise and glean insights from MRA's practical experience.

Taxpayer data is treated as confidential and therefore data is securely managed within MRA Data Centre.

MRA's transformation has brought about 100% online e-filing. This digital leap has significantly enhanced efficiency and accessibility for taxpayers. Furthermore, robust Data Governance measures are implemented to ensure the proper and secure access of electronic data, a vital element in maintaining public trust and data integrity.

Taxpayer data is treated as confidential and therefore data is securely managed within MRA Data Centre. This centralized approach ensures data consistency and facilitates efficient data utilization.

A stringent and robust Information Security framework is an important component of MRA's operations, extending to the data control and protection of data related to individuals. MRA staff undergo rigorous

training on the latest technologies and are mandated to maintain strict confidentiality when utilizing stored data.

MRA is also well-equipped for the physical control of real-time data, with information security protocols. This approach underscores MRA's dedication to protecting sensitive information.

A prime example of MRA's technological prowess is its utilization of an Enterprise Data Warehouse. Data is extracted, and Machine Learning (ML) is integrated to generate summarized reports. This enables supervisors and the management team to make data-driven decisions, facilitated by interactive dashboards that allow for easy comparison of data over the years. This analytical capability is essential for identifying trends and optimizing tax administration strategies.

The evolving MRA digital landscape entails added risks of data leaks or breaches. In order to safeguard data confidentiality, integrity and availability, IT Security audits are performed regularly. The aim is to identify vulnerabilities in IT systems, policies and procedures, as well as any exploitable weaknesses. These audits play an important role in upholding the trust of taxpayers and stakeholders.

Building on its successful digital transformation, MRA is continuously expanding its initiatives through the implementation of additional measures such as e-invoicing and streamlined return filing processes. These advancements will further enhance operational efficiency, improve taxpayer compliance, and reinforce the nation's position as a leader in digital tax administration.

MAKING TAX INCENTIVES WORK

HOW SMART INCENTIVE DESIGN CAN DRIVE ECONOMIC TRANSFORMATION AND SOCIAL IMPACT

Tax incentives—preferential tax provisions aimed at promoting targeted activities—can be powerful tools in national development strategies. When applied judiciously, they spur investment, stimulate innovation, foster employment, and advance social or environmental goals.

Yet, tax incentives are a double-edged sword. If poorly designed or weakly governed, they can erode revenue, distort fair competition, and open the door to abuse and corruption. To guide better policymaking in this complex area, the Platform for Collaboration on Tax (PCT)—a joint effort by the IMF, OECD, UN, and World Bank—has established a clear and actionable framework: The Tax Incentive Principles (TIPS).

Mauritius: A Snapshot of Current Tax Incentives

In Mauritius, tax incentives are primarily announced in the national Budget Speech, typically delivered in early June, and are administered by the Mauritius Revenue Authority (MRA) under the guidance of the Ministry of Finance.

Below is an overview of select schemes currently in effect:

For Individuals (FY ending June 2025):

- Rainwater harvesting systems
- Fast charger for electric cars
- Donations via electronic mode to charities
- Personal pension contributions
- Angel Investor Allowance
- Adoption of animals from approved NGOs
- Private school fees for dependents
- Employment of carers

For SMEs:

- 4-year tax holiday for SMEs (with turnover ≤ MUR 30 million and meeting eligibility criteria)
- Presumptive tax regime: 1% of gross income for eligible businesses (turnover ≤ MUR 10 million)
- Tax Arrears Settlement Scheme: Waiver of penalties and interest



Six Global Principles for Smart Tax Incentives

1. JUSTIFICATION

A tax incentive should be granted only if it is expected to deliver a net social benefit—benefits that exceed costs—based on clear, public reasoning.

2. DESIGN

Incentives must be sharply focused on the intended activity, avoid spillover distortions, and include caps and sunset clauses to prevent long-term fiscal leakage.

3. INTERNATIONAL CONSIDERATIONS

All incentives must respect international obligations, such as tax treaties and the Global Minimum Tax framework, and avoid fueling harmful tax competition.

4. LEGISLATION

The legal basis for any incentive should be clearly written into tax law, reviewed by the Ministry of Finance, and subject to parliamentary approval and public disclosure.

5. IMPLEMENTATION

Effective governance is key: tax authorities must oversee administration, supported by adequate technology, compliance checks, and inter-agency coordination.

6. EVALUATION

Incentives must be regularly evaluated and transparently reported, including estimates of revenue forgone and the profile of beneficiaries, to ensure ongoing relevance and impact.



End of Fiscal Year

2025

What You Need to Know

As the financial year concludes in June 2025, the Mauritius Revenue Authority (MRA) reminds all taxpayers—companies, employers, and individuals—to take note of their respective tax obligations and submission deadlines.

Timely action ensures compliance and helps avoid unnecessary penalties.

For Companies

If your company's accounting year ends in June 2025, please note:

- Return of Income Submission: On or before 29 December 2025
- Tax Payment: On or before 29 December 2025
- Nil Return or Loss Declaration: May be submitted by 15 January 2026

For Employers

As the fiscal year ends, employers must:

- Submit the Return of Employee (ROE) by 15 August 2025
- Issue a Statement of Emoluments to each employee by the same date

For Individual Taxpayers

If you fall under any of the following, you are required to file an income tax return electronically by 15 October 2025:

- Total net income exceeding Rs 390,000
- Gross business income over Rs 2 million
- Emoluments in respect of which tax has been withheld under Pay-As-You Earn (PAYE);
- Income subject to Tax Deduction at Source (TDS), or has a chargeable income

Employee Declaration Form (EDF)

Employees who are eligible for reliefs, deductions, or allowances are required to submit the Employee Declaration Form (EDF) to ensure accurate PAYE deductions throughout the income year.

The EDF facility will be accessible on the MRA website (www.mra.mu) following the enactment of the Finance Bill 2025. Employees are encouraged to complete and submit their EDFs promptly once the online portal becomes available.

JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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DECEMBER

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Stay Compliant. Stay Informed.

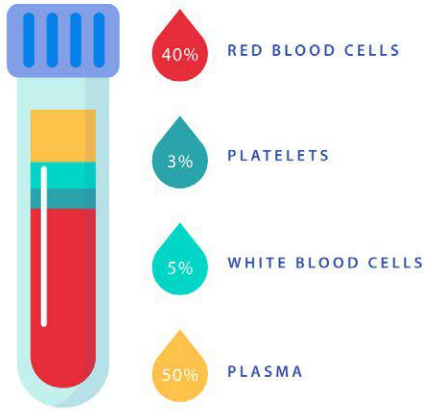
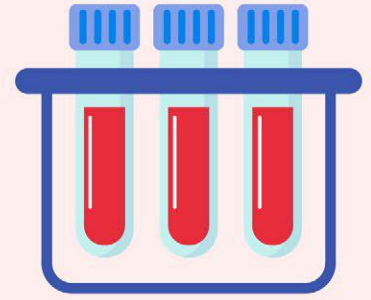
The MRA encourages all taxpayers to embrace a culture of responsibility, transparency, and punctuality.

For further guidance or online filing, visit: www.mra.mu

Together, let's foster a culture of fiscal responsibility, transparency, and trust.

MRA BLOOD DONATION 2025

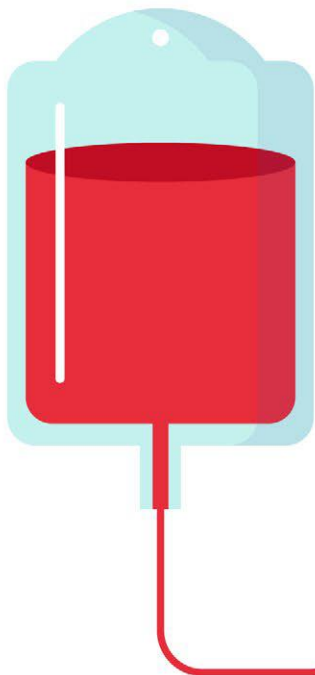
A LIFESAVING RENDEZ VOUS



Blood is life, and every pint donated brings hope to someone in need.

The Mauritius Revenue Authority (MRA) invites every Mauritian to be part of this life-saving endeavour. Let's turn compassion into action: **Donate Blood. Save Lives.**

The event spans two days to encourage wider participation and help ensure a stable blood supply for our hospitals, which require approximately 150 pints of blood daily.



A LIFESAVING COMMITMENT

- A** In 2023, MRA collected 1,759 pints of blood. That number rose to 1,816 pints in 2024, reflecting the growing impact of our social mission.
- B** For MRA Blood Donation 2025, we are setting our sights higher with an ambitious goal of 2,000 pints. Together, let's make it our most impactful year yet.
- AB** Donate blood. Save lives. See you then!

EVENT DETAILS

Day 1: Wednesday, 16 July 2025

☒ **Time:** 07H00 – 17H00

☒ **Locations:**

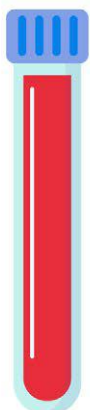
- MRA Head Office, Eham Court, Port-Louis
- Belfort Tower, Dauphine Street, Port-Louis
- Custom House, Mer Rouge

Day 2: Friday, 18 July 2025

☒ **Time:** 08:00 – 16:00

☒ **Locations:**

- SSR International Airport
- Integrated Customs Clearance Centre (ICCC), Le Chaland Road, Plaine-Magnien



SPREADING THE WORD

To mobilize support, MRA's strategic communication plan includes:

- ☒ Radio spots/ Programmes
- ☒ Live radio coverage during the event
- ☒ Posters and flyers for public outreach
- ☒ Social media awareness via Facebook, LinkedIn, X and YouTube channel
- ☒ LED displays at Municipal and District Councils
- ☒ WhatsApp and email alerts

A PARTNERSHIP FOR WELLNESS

MRA Blood Donation 2025 is the fruit of months of hard work, strategic planning, and strong collaboration between MRA, the Ministry of Health and Wellness, and the National Blood Transfusion Service, reflecting a united effort to promote health and save lives.





30 MINIT
OU LETAN
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SOV
3 LAVI

Vinn donn ou disan!

Merkredi 16 Ziyet 2025

07h00 – 17h00

- Eham 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



**VINN DONN
OU DISAN**

FMSC BADMINTON CHAMPIONSHIP 2025

MRA SECURES DOUBLE BRONZE

The Mauritius Revenue Authority (MRA) proudly participated in the **Fédération Mauricienne de Sports Corporatifs (FMSC) Badminton Championship 2025**. The event was held across two consecutive Sundays, on 01 and 08 June 2025, at the National Badminton Centre in Rose Hill.

The MRA team made its mark with commendable performances, clinching third place in two Men's Doubles categories, and bringing home bronze medals and trophies.

High Participation from Top Institutions

The championship welcomed participants from a wide array of institutions, including:

SWAN Ltd, Afrasia Bank Ltd, Orange Ltd, State Bank of Mauritius, Central Electricity Board, Air Mauritius, ABSA Bank Ltd, Mauritius Broadcasting Corporation, and the University of Mauritius. Sixteen dedicated MRA staff members—drawn from Customs, Large Taxpayer, Operational Services, and HR & Training—represented the Authority with teamwork, sportsmanship, and determination.

Medal-Winning Performances

MRA earned two third-place finishes in Men's Doubles and clinched two bronze medals, thanks to the strong coordination and competitive edge of the following pairs:

- **Mr. Indranath Parsad Sookhye (Team Leader, Customs) and Mr. Lalbahadur Seewoo (Technical Officer, Customs)**
- **Mr. Vijay Moothien (Technical Officer, Large Taxpayer Department) and Mr. Ramanand Sookdeb (Customs Officer II, Customs)**

Their success is a testament to MRA's growing presence in corporate sports and its commitment to fostering team spirit across departments.

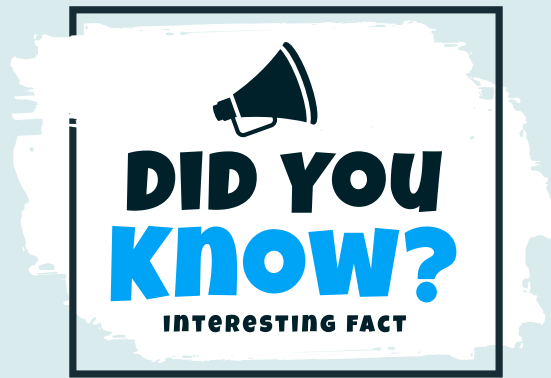
Title	Name	Surname	Post	Department
Mr	Mehvin	Beeharry	Technical Officer	Customs
Mr	Vicky	Damree	Technical Officer	Customs
Mr	Zunib Ud-Din	Mungroo	Customs Officer II	Customs
Mr	Jaychand	Ramneorah	Customs Officer II	Customs
Mr	Lalbahadur	Seewoo	Technical Officer	Customs
Mr	Ramanand	Sookdeb	Customs Officer II	Customs
Mr	Indranath Parsad	Sookhye	Team Leader	Customs
Mr	Danveer	Surjoo	Customs Officer I	Customs
Mr	Khesaven	Pachee	Customs Officer I	Customs
Mr	Pushan Kumar	Swambar	Customs Officer I	Customs
Mr	Teejesh	Bahadoor	Customs Officer I	Customs
Mr	Muhammad Salman Fawwaaz	Noormamode	Customs Officer I	Customs
Mr	Avinay	Joye	Customs Officer I	Customs
Mr	Kamlesh	Ramtohol	Support Officer I	Operational Services
Miss	Danousha	Basenoo	Support Officer I	HR & Training
Mr	Vijay	Moothien	Technical Officer	Large Taxpayer Department

A Showcase of Team Spirit

The championship served not only as a sporting competition but also as a platform to foster camaraderie, employee well-being, and inter-departmental synergy.

MRA extends its congratulations to all participants and looks forward to further engaging in national and inter-corporate sporting events.





WHAT HAPPENS AFTER THE BUDGET?

Following the delivery of the National Budget Speech by the Minister of Finance, a defined legal and parliamentary process unfolds to give effect to new fiscal measures, including tax adjustments, spending allocations, and regulatory reforms. Here's how the process works:

Budget Speech Presentation

The budget process begins with the Minister of Finance delivering the Budget Speech in the National Assembly, usually in early June.

This speech outlines:

- Economic outlook and government priorities
- Revenue and expenditure strategies
- Tax changes, levies, and duty adjustments
- New fiscal and policy initiatives

Adoption of Resolutions Under the Revenue (Temporary Protection) Act

To ensure immediate implementation of key revenue measures, especially changes to excise duties, VAT, and Customs duties, the Government relies on the Revenue (Temporary Protection) Act—also known as the Temporary Revenue Measures Act.

Key Purpose:

- Allows specific Resolutions (notably the First and Second Resolutions) to be adopted by the National Assembly right after the Budget Speech.
- These resolutions make selected budgetary measures immediately enforceable, even before the Finance Bill is enacted.
- This ensures there is no legal vacuum in implementing urgent fiscal changes.

Budget Debate in Parliament

After the resolutions are adopted, the general Budget Debate begins in Parliament.

This multi-day debate allows Members of Parliament to discuss the merits and implications of proposed policies

Appropriation Bill

This bill provides legal authority for the government to withdraw funds from the Consolidated Fund to finance approved expenditures.

- It ensures the government can function financially until the Finance Bill is passed.
- Must be passed before the start of the new fiscal year (typically by 30 June).

Finance Bill

The Finance Bill formally incorporates all budgetary measures including those already covered by the resolutions into law.

It introduces or amends tax legislation such as:

- Income Tax Act;
- Value Added Tax Act;
- Excise Act;
- Customs Act; and
- Other financial statutes

The Finance Bill undergoes debate, possible amendment, and eventual approval by Parliament.

Enactment as the Finance Act

Once approved, the Finance Bill is assented to by the President and becomes the Finance Act for that year. This Act consolidates the fiscal framework and permanently enacts the temporary measures originally passed under the First and Second Resolutions.

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