

Combatting Transnational Financial Crime

Regional Workshop on
Advanced Investigative
Techniques and
Interviewing Skills

Pg 5

MRA launches "TAX CONNECT" initiative

Redefining Tax Administration:
From Collection to Connection

Pg 7

The Revenue Tribunal Act

A new Legal Framework for
Revenue Dispute Resolution in
Mauritius

Pg 15

DID YOU KNOW?
The Nice Classification

EDITORIAL NOTE

EDITORIAL TEAM

Editor:

Amick TEELUCKDHARRY

Managing Editor:

Dana VEERASAMY
Jhabeer HOSSUNNALLY

Associate Editor:

Chetranee PERYAGH

Section Editors:

Madhosing THECKA
Yaseerah SHAH
Arshad TOORABALLY

Creative Designer:

Mehraj BHAGEERUTH

Photographer/ Videographer:

Neehal MOORGHEN

Contributors:

Customs Dept.

Objections, Appeals and
Dispute Resolutions Dept.

Human Resources and
Training Dept.

Disclaimer

This Newsletter is for information purposes only. The content therein should not be reproduced or reedited without the prior authorisation of MRA.

In an increasingly complex economic environment, the role of the Mauritius Revenue Authority extends far beyond revenue collection. It is also about protecting the economy, safeguarding legitimate businesses, strengthening public confidence and ensuring that the rule of law prevails. This edition of MRA Newsletter places particular emphasis on one major area of concern: Intellectual Property Rights infringement, a growing challenge that affects innovation, fair trade, consumer safety and national revenue.

IPR infringement is not a minor commercial offence. Counterfeit goods undermine genuine enterprises, deprive the country of lawful revenue and expose consumers to products that may be unsafe or of poor quality. Through its enforcement operations, border control measures and collaboration with rights holders and other agencies, MRA continues to play a decisive role in detecting, intercepting and preventing the circulation of infringing goods. These actions reflect our broader commitment to protecting both the marketplace and the public interest.

This commitment also forms part of the wider fight against transnational financial crime. Criminal networks today operate across borders, using sophisticated methods to conceal proceeds, evade taxes, launder money and finance illicit activities. As highlighted during the Regional Workshop on Advanced Investigative Techniques and Interviewing Skills, effective enforcement requires intelligence-led investigations, strong interviewing capabilities, proper documentation and close cooperation among national and international partners. Crime knows no borders, and neither should our enforcement efforts.

In this same spirit of accountability and fairness, the Revenue Act continues to provide an important legal framework for strengthening revenue administration.

It supports MRA in ensuring compliance, improving efficiency and reinforcing the integrity of the tax system. Closely linked to this framework is the role of the Revenue Tribunal, which provides taxpayers with an avenue to seek redress in an independent and structured manner. This contributes to transparency, fairness and trust in the administration of revenue laws.

As we move forward, MRA remains committed to combining enforcement with service, vigilance with fairness, and compliance with taxpayer engagement. The promising Tax Connect Initiative represents a refreshing step in this direction. By bringing MRA closer to taxpayers, encouraging dialogue and promoting a better understanding of obligations and rights, Tax Connect brings a breath of fresh air to revenue management. It reflects a modern, responsive and people-centred approach – one that strengthens trust and reinforces our shared responsibility in building a compliant and progressive society.



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

4

Intellectual Property Rights (IPR) Infringement

MRA Customs scales up battle against counterfeit goods

5

Combatting Transnational Financial Crime

Regional Workshop on Advanced Investigative Techniques and Interviewing Skills

7

MRA launches "TAX CONNECT" initiative

Redefining Tax Administration: From Collection to Connection

10

MRA Education Tours

Educating the taxpayers of tomorrow

13

Capacity Building

MRA invests in people, powers performance

14

Independence Day 2026

MRA Officers showcase proud participation in National Parade

15

The Revenue Tribunal Act

A new Legal Framework for Revenue Dispute Resolution in Mauritius

20

Appointment

Mr. Amal Lolljee appointed Director, MSTD

22

MRA Customs Border Security Report

Narcotics interceptions

24

MRA in the mediaThe Modern Sentinel: Redefining the role of MRA Customs in the 21st Century

26

DID YOU KNOW:

The Nice Classification

INTELLECTUAL PROPERTY RIGHTS (IPR) INFRINGEMENT

MRA CUSTOMS SCALES UP BATTLE AGAINST COUNTERFEIT GOODS

The Mauritius Revenue Authority (MRA) Customs Department continues to enhance its enforcement actions against Intellectual Property Rights (IPR) infringements, reflecting its commitment to protecting consumers, supporting legitimate businesses and safeguarding Government revenue.

Over the past three years, MRA Customs has seized 463 packages comprising 222,858 IPR infringing items, demonstrating sustained vigilance and a firm commitment to safeguarding the integrity of trade in Mauritius. Counterfeit goods not only undermine Government revenue but also pose serious risks to public health and safety, particularly in the case of medicines, electrical appliances and other consumer products.

A robust Legal and Operational Framework

Action against IPR infringements is undertaken within a structured legal framework grounded in national legislation and aligned with international obligations, including the WTO TRIPS Agreement.

The Customs Act provides a robust framework to combat the import, export, or local sale of goods that infringe intellectual property rights (IPR). MRA is empowered to act both on request and on its own initiative to protect the rights of patent holders, copyright owners and other right holders.

Suspension of Clearance

Under Section 66A, any owner or authorised user of a patent, industrial design, collective mark, trademark, copyright, utility model, layout-design, breeder's right, trade name, or geographical indication may apply in writing to the Director-General to:

- Suspend clearance of imported or exported goods, or
- Detain goods on the local market, if there is a suspicion of infringement.
- The Director-General may also act on his own initiative if there are reasonable grounds to suspect infringement. In such cases:
- Clearance may be suspended for up to 21 working days.
- The owner or authorised user is notified and invited to lodge a formal application within 21 working days.
- If no application is lodged, the suspension is waived and goods are cleared or released.

Duration of suspension

If within 10 working days of notification, the applicant does not initiate legal proceedings, the goods must be released, unless they are refrigerated, in which case release must occur within three working days.

Extensions of a period of not more than 10 working days may be granted in appropriate cases upon request by the applicant.

Targeted Risk-Based controls

IPR enforcement relies on intelligence-led controls and targeted risk profiling conducted by various operational units, including Seaport Operations, Airport Cargo Operations, Risk Management, Surveillance and Enforcement. Where consignments are identified as suspicious, their release is suspended and Right Holders are informed to assist in verifying authenticity. During this process, the goods are secured in Customs warehouses pending the outcome of verification and legal procedures.

Ensuring removal from the market

Where infringement is established, the goods are withdrawn from circulation following the applicable legal process. Seizure is generally effected pursuant to a court order, although some cases may be resolved through out-of-court settlements. In all instances, the objective remains to prevent infringing goods from entering the local market.

MRA Customs also collaborates with the Ministry of Environment, Solid Waste Management and Climate Change and Right Holders to ensure that condemned goods are disposed of in a safe and environmentally responsible manner. Electronic goods are channelled through certified e-waste recyclers, while in exceptional circumstances, goods may be de branded and donated with the agreement of all parties. Disposal costs are borne by Right Holders or importers.

Through continued enforcement, legal oversight and collaboration with stakeholders, MRA Customs remains committed to protecting the integrity of Mauritian trade and strengthening the fight against counterfeit goods.

COMBATTING TRANSNATIONAL FINANCIAL CRIME

REGIONAL WORKSHOP ON ADVANCED INVESTIGATIVE TECHNIQUES AND INTERVIEWING SKILLS



The Mauritius Revenue Authority (MRA), in collaboration with the U.S. Department of Justice and the Federal Bureau of Investigation (FBI), launched a regional workshop on Advanced Investigative Techniques and Interviewing Skills on 30 March 2026 at Custom House, Mer Rouge, Port-Louis.

Spanning from 30 March to 03 April 2026, the five-day workshop brought together 40 investigators and prosecutors from Mauritius and Seychelles. The programme was designed to strengthen regional capacity to combat transnational financial crime through practical, hands-on exercises focused on disrupting criminal networks operating across the Western Indian Ocean. Particular emphasis was placed on improving case development, evidentiary standards and the application of modern forensic techniques.

In his keynote address at the opening ceremony of the workshop, Mr. Rohit Ramnawaz, Director-General of MRA, highlighted the growing complexity of financial and transnational crime, noting its evolution into sophisticated, multi-jurisdictional networks involving intricate financial structures and advanced concealment methods. Stressing the need for proactive, intelligence-led enforcement, he stated: *“Crime knows no borders and neither should our enforcement. We must detect, disrupt and deprive criminals of the proceeds of their activities”*

Mr. Ramnawaz identified four key areas requiring sustained vigilance: drug trafficking and money laundering, corruption, tax evasion particularly in complex and high-value cases and the financing of terrorist activities. While acknowledging that the majority of businesses remain compliant, some exploit sophisticated arrangements to conceal income, shift profits or obscure the true nature of transactions.

Addressing tax evasion in particular, he emphasised that such practices undermine the Government’s ability to fund essential public services, create an uneven playing field for compliant businesses and erode public trust in the tax system. He highlighted that tackling these challenges requires intelligence-led investigations, stronger risk-based approaches and enhanced capacity to analyse and challenge complex corporate structures.



Mr. Rohit Ramnawaz, Director-General, MRA

Highlighting the importance of the investigative quality, he noted that every stage, from evidence gathering to structured interviews, must ensure credibility, legal compliance and proper documentation so that cases withstand judicial scrutiny. Strengthening these skills coupled with collaboration among agencies and international partners, including the United States, he concluded, is essential to combating financial crimes, safeguarding revenue, enforcing the law and reinforcing public confidence.



Mr. Caleb Callard, Deputy Chief of Mission at the U.S. Embassy

Mr. Caleb Callard, Deputy Chief of Mission at the U.S. Embassy, highlighted the purpose of the workshop as strengthening capacity building to support investigations and prosecutions of money laundering and complex financial crimes in island countries and Western Indian Ocean region. He emphasised that enhancing analytical, investigative and prosecutorial skills is critical to effectively combating increasingly sophisticated and transnational criminal activities.

Stressing the importance of collective action, he noted that *"by strengthening analytical, investigative and prosecutorial capabilities, we can better disrupt the widespread threats posed by transnational criminal organisations across the region."* He added that subject matter experts from the Federal Bureau of Investigation (FBI) were participating to share practical knowledge and experience aimed at improving investigative techniques and case-building capacity.



The workshop is also expected to deepen collaboration among Mauritian and Seychelles agencies combating financial and cybercrime, while strengthening cooperation with United States enforcement authorities. He further highlighted the importance of expanding intelligence-sharing pipelines, conducting parallel investigations and building on ongoing cooperation.



He concluded by noting that enhancing partners' capabilities contributes to stronger law enforcement, safer communities and greater regional security and prosperity.



MRA LAUNCHES “TAX CONNECT” INITIATIVE

REDEFINING TAX ADMINISTRATION: FROM COLLECTION TO CONNECTION



The Mauritius Revenue Authority (MRA) has taken a bold step towards transforming its relationship with taxpayers through the official launch of its Tax Connect Initiative, a forward-looking engagement platform designed to foster dialogue, enhance understanding and build lasting partnerships.

The initiative was launched through a half-day workshop tailored for manufacturing companies, hosted at the Mauritius Export Association (MEXA) in Port Louis. This landmark event signals the beginning of a new era in taxpayer engagement.

A paradigm shift: From enforcement to engagement

In his opening address, Mr. Amick Teeluckdharry, Assistant Director at the Taxpayer Education and Communication Department (TECD), articulated the vision behind the initiative as a decisive shift in philosophy:



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

“For decades, revenue authorities have been defined primarily by one word: collection. Collection is necessary. But in today’s complex and evolving economic landscape, collection alone cannot define us.”

He introduced the guiding principle of the initiative –

“From Collection to Connection: Engage, Educate, Empower” – emphasising MRA’s commitment to humanising tax administration, strengthening communication and building trust-based relationships with taxpayers.

Mr. Teeluckdharry also highlighted the strategic importance of the manufacturing sector, describing it as a cornerstone of the Mauritian economy, driving employment, exports and national development.



Strengthening public-private synergy



Mrs. Lilowtee Rajmun-Jooseery, CSK, Director of MEXA

Welcoming the initiative, Mrs. Lilowtee Rajmun-Jooseery, CSK, Director of MEXA, praised MRA for fostering closer collaboration with the private sector. She underscored the value of such platforms in promoting constructive dialogue and mutual understanding.

Adding to this perspective, Mr. Mahmad Oozeer, Director of the Operational Services Department (OSD), emphasised the critical role of taxation in sustaining economic growth. He noted that the manufacturing sector contributes between 12% and 18% of GDP, while also benefiting from public investments in infrastructure and workforce development.



Mr. Mahmad Oozeer, Director, Operational Services Department

He stressed that:

- Tax compliance and integrity are essential for competitiveness
- Investor confidence depends on a transparent fiscal environment
- Sustainable growth is anchored in responsible tax practices

Mr. Oozeer also delivered an insightful presentation on the Cumulative Pay As You Earn (PAYE) system, encouraging participants to leverage the comprehensive resources available on MRA website: www.mra.mu

Driving compliance through knowledge

The workshop pursued with two detailed technical sessions led by officers of the Operational Services Department:

- Mrs. Pavina Jhoollun, Team Leader, provided a comprehensive overview of:
 - Portable Retirement Gratuity Fund (PRGF)
 - Contribution Sociale Généralisée (CSG) / National Savings Fund (NSF)



Mrs. Pavina Jhoollun, Team Leader, Operational Services Department

- Mrs. Mokshada Beegan, Team Leader, addressed:
 - Mandatory tax returns
 - Employer obligations including PAYE, CSG, PRGF and Return of Employer

The session concluded with an interactive Q&A segment, reinforcing MRA's commitment to transparency, accessibility and responsive support.



A dedicated committee driving transformation

The Tax Connect Initiative is spearheaded by a dedicated committee chaired by Mr. Mahmad Oozeer, Director of OSD.

Committee Members:

- Mr. Lolljee - Director, Medium and Small Tax Department (MSTD)
- Mr. Rajeev Gobin - Officer-in-Charge, Internal Affairs Division
- Mr. Amick Teeluckdharry - Assistant Director, TECD (Initiator and Coordinator)

Reaffirming the vision of the initiative, Mr. Teeluckdharry stated:

"The goal is to move beyond the transaction. By humanising MRA and providing direct channels of support, we empower taxpayers to fulfil their obligations with confidence rather than apprehension."

Looking ahead: Expanding the reach

As part of its 2026 strategic roadmap, MRA will extend the Tax Connect Initiative across various economic clusters in the coming weeks. These sessions aim to deepen engagement, enhance compliance awareness and strengthen partnerships with the broader business community.

Towards a New Tax Culture

The Tax Connect Initiative marks a transformational step in redefining the role of MRA, from a traditional revenue collector to a trusted partner in national development.

By prioritising engagement, education and empowerment, MRA is laying the foundation for a more collaborative, transparent and forward-looking tax ecosystem in Mauritius.



MRA EDUCATION TOURS

EDUCATING THE TAXPAYERS OF TOMORROW



What does taxation really mean to a young student? For many, it is an abstract concept, distant, complex and often misunderstood. The Mauritius Revenue Authority (MRA), through its Taxpayer Education and Communication Department (TECD), is changing that perception by bringing taxation to life.

In March 2026, MRA opened its doors to four hundred and fifty secondary school students as part of a series of immersive educational tours. More than just visits, these sessions were designed to connect young minds with the realities of how a nation functions, how revenue is collected, safeguarded and ultimately reinvested in society.

Following an initial session earlier this year, two additional tours held on 6 and 13 March 2026 each welcomed around 200 students from schools across the island. Through direct exposure and interactive engagement, students were introduced to the vital role of taxation, customs operations and public finance, laying the foundation for a deeper sense of civic responsibility.



Bringing taxation to life

On 6 March, students from the Mahatma Gandhi Institute, Queen Elizabeth College, St. Mary's College, Dr. Maurice Curé State College and Floréal SSS experienced firsthand the operational side of customs enforcement. A highlight was the Customs K9 Unit demonstration, where trained dogs illustrated their remarkable ability to detect prohibited goods and undeclared currency, turning theory into a vivid, memorable experience.

The 13 March session brought together students from Droopnath Ramphul State College, Royal College Port-Louis, Pailles SSS, Rabindranath Tagore Secondary School and Ashfield Grammar School. Through engaging presentations and exchanges, they gained a clearer understanding of MRA's role at the heart of revenue collection, trade facilitation and national security.

Leadership, Vision and Purpose

Beyond the demonstrations and presentations, the tours carried a deeper message, one of responsibility, contribution and nation-building.

Addressing the students, Mr. Amick Teeluckdharry, Assistant Director of the TECD, brought taxation into a broader human and societal perspective. He invited them to see taxes not as a burden, but as a shared investment in the country's future, one that sustains healthcare, education, infrastructure and social protection.



Mr. Amick Teeluckdharry, Assistant Director, Taxpayer Education and Communication Dept.

He reaffirmed MRA's guiding philosophy:

"Compliance through Education, Engagement and Empowerment."

Positioning MRA within the global landscape, Mr. Teeluckdharry highlighted its standing as a modern and high-performing tax administration, currently undergoing assessment by the International Monetary Fund (IMF) under the Tax Administration Diagnostic Assessment Tool (TADAT). This, he noted, reflects a firm commitment to transparency, efficiency and continuous improvement.

"In a rapidly evolving world, our actions are guided by SMART objectives, Specific, Measurable, Achievable, Relevant and Time-bound, ensuring that our strategies translate into real impact for the nation," he emphasised.



From taxes to tangible impact

Taking the conversation further, Dr. Rakesh Thecka, Team Leader at the TECD, connected taxation to everyday life. He explained how revenues flow into the National Consolidated Fund, ultimately financing programmes that shape the well-being of every Mauritian citizen.

But beyond systems and structures, his message was clear: this is about people.



Dr. Rakesh Thecka, Team Leader, Taxpayer Education and Communication Dept.

"These tours are not just about awareness, they are about building trust and a sense of ownership," he said. *"When young people understand the system, they are more likely to believe in it and contribute to it."*



A vision beyond the classroom

The educational tours are part of a broader, forward-looking vision. Through innovative and people-centred initiatives, MRA is redefining how it engages with the public, starting with the youth.

Among these initiatives is the introduction of Tax Clubs in secondary schools, designed to embed tax education within the school culture. Through interactive activities such as quizzes, debates and simulations, students are encouraged to learn, question and engage with real-world issues in a dynamic way.

In doing so, MRA is positioning itself not merely as a revenue authority, but as a trusted partner in national development, working alongside citizens to build a more informed, responsible and resilient society.



CAPACITY BUILDING

MRA INVESTS IN PEOPLE, POWERS PERFORMANCE

The Mauritius Revenue Authority (MRA) continues to reinforce its institutional strength by placing people at the heart of its strategy. Through targeted in-house capacity building, the Authority is equipping its workforce with the competence, confidence and resilience required to meet evolving operational demands.

In March 2026, a total of 98 officers participated in specialised training programmes spanning investigative techniques, narcotics detection, data intelligence, workplace safety and health awareness, hence reflecting a holistic approach to both performance and well-being.

Strengthening Enforcement Capabilities



A key highlight was the **Mock Crime Scene Exercise (MCSE)** conducted by INTERPOL from 2 to 6 March 2026 at Custom House, Mer Rouge. This intensive, scenario-based training enhanced the investigative and operational readiness of the Anti-Narcotic Unit, with hands-on exposure to K9 drug detection and complex case handling.

Further strengthening border protection, the second batch of Narcotics Detection (Cascading Knowledge) training was held on 23 March 2026.

Sixteen frontline officers were equipped with advanced profiling and intelligence-gathering techniques to better intercept illicit drug flows. The session was led by Mr. M. Gokhoolah, supported by Mr. V. Seetah and Mr. P. Rajee.

Enhancing Intelligence Through Data

In line with global best practices, MRA conducted a **WCO CEN Platform Training** on 30-31 March 2026. This strategic initiative aimed at improving both the quality and volume of seizure data entered into the Customs Enforcement Network.



By strengthening data accuracy, MRA is enhancing its ability to generate actionable intelligence and disrupt illicit trade more effectively. The training, led by Mr. J. Deelchand, brought together 12 officers from key operational units.

Promoting Safety and Operational Efficiency



A **Rack Safety Training** held on 17 March 2026 at Luxshed focused on safe storage practices and warehouse efficiency.

Participants, including Customs Officers and operational staff, gained critical skills to minimise risks, improve organisation and optimise space utilisation, reinforcing a culture of safety and professionalism.

Investing in Staff Well-being



Recognising that performance is rooted in well-being, MRA also organised a health awareness session on **Endometriosis and Polycystic Ovary Syndrome (PCOS)** on 23 March 2026.

Led by Dr. C. S. Ramdaursing, the session engaged 55 staff members and promoted early detection, informed decision-making and a supportive workplace culture.

Through these initiatives, MRA reaffirms a clear principle: a capable, informed and healthy workforce is the foundation of sustainable excellence.

MRA OFFICERS SHOWCASE PROUD PARTICIPATION IN NATIONAL PARADE



The celebration of Mauritius' National Day on 12 March 2026 at the historic Champ de Mars stood as a vibrant tribute to unity, patriotism and national pride. The event brought together the Mauritius Revenue Authority (MRA), the Disciplined Forces and numerous organisations, all demonstrating their commitment to the nation through a display of discipline and professionalism.

MRA, through its Customs Department, delivered a noteworthy performance reflecting its core values of integrity, vigilance and excellence. **A total of 36 Customs Officers were mobilised, comprising 6 Customs Officer II (COII) and 30 Customs Officer I (COI).**

Marching in perfect synchronisation, the Customs contingent showcased remarkable coordination and unity, mirroring the dedication they demonstrate daily as frontline protectors of the nation's borders and facilitators of legitimate trade. Their performance followed 14 days of intensive training, resulting in a flawless execution that drew admiration from spectators and dignitaries alike.

Distinguished presence

The ceremony was graced by His Excellency Mr. Dharambeer Gokhool, President of the Republic of Mauritius and Dr. the Hon. Navinchandra Ramgoolam, GCSK, FRCP, Prime Minister.

The presence of the President of the Republic of

Seychelles, Dr. Patrick Herminie, as Chief Guest, accompanied by First Lady Mrs. Veronique Herminie, added a strong regional dimension, highlighting enduring diplomatic ties.

Held under the theme **"In Peace, Justice and Liberty"**, the ceremony featured the hoisting of the national flag, the national anthem and a 21-gun salute, alongside the symbolic trooping of the National Colour by a Police helicopter. The event was further enhanced by impressive aerial displays from national and regional forces.

Operational excellence on display

The participation of the Customs Anti-Narcotics Section further underscored MRA's critical role in national security. The unit, represented by 4 Dog Handlers, K-9 dogs Scarlet, Honey and Nacre and 2 K-9 vehicles, showcased the Department's advanced capabilities in combating drug trafficking and strengthening border control.

A legacy of service

For MRA, participation in the National Day Parade goes beyond ceremony; it is a reaffirmation of its commitment to the safety, security and prosperity of Mauritius.

The Authority commends all participating officers for their exemplary performance, which brought pride to the institution and reinforced its role as a trusted guardian of national interests.

The Revenue Tribunal Act

A New Legal Framework for
Revenue Dispute Resolution in Mauritius



1. Introduction

An effective tax system requires not only sound legislation and efficient administration but also a fair and transparent mechanism for the expeditious resolution of disputes between taxpayers and the revenue authorities.

The establishment of the Revenue Tribunal marks a significant reform in the landscape of revenue dispute resolution in Mauritius. The Tribunal has been created under the **Revenue Tribunal Act 2025 (RTA)** which has come into operation on **5 January 2026**, replacing the Assessment Review Committee (ARC).

This reform represents an important step in modernising the institutional framework for resolving tax and revenue disputes. The Tribunal now serves as the independent body responsible for hearing appeals against determinations made by the Director-General of the Mauritius Revenue Authority (MRA) or by the Registrar-General.

2. Historical Background: From the Assessment Review Committee to the Revenue Tribunal

Prior to the establishment of the Revenue Tribunal, tax disputes in Mauritius were handled by the ARC, created under MRA Act.

The ARC was mandated to hear representations from taxpayers who were dissatisfied with assessments or determinations issued by MRA or the Registrar-General. The system was often considered limited in its institutional structure and procedural framework. As tax legislation became more complex and the volume of disputes increased, the need for a more specialised tribunal-based mechanism became increasingly evident.

To improve the efficiency, transparency and accessibility of tax dispute resolution, the Government enacted the **Revenue Tribunal Act in July 2025**, with the legislation being proclaimed in on 22 December 2025 and the Revenue Tribunal becoming operational shortly thereafter.

The reform aims to provide a more structured and independent judicial forum capable of handling revenue appeals in a fair and timely manner.

3. Establishment of the Revenue Tribunal

The Revenue Tribunal has been established as an **independent institution dedicated to resolving tax and revenue disputes**.

The Tribunal became operational in January 2026, replacing the ARC for appeals relating to determinations made by MRA or the Registrar-General.

The reform is considered to be a milestone in the evolution of revenue administration in Mauritius, reflecting broader efforts to modernise and rationalise the dispute resolution process. It also aligns Mauritius with international best practices where dedicated tax tribunals provide a structured forum for resolving disputes between taxpayers and revenue authorities.

4. Objectives and Vision of the Reform

The establishment of the Revenue Tribunal aims to improve the integrity and effectiveness of the tax system through a more structured dispute resolution mechanism.

Its primary objectives include:

- **Ensuring fair, impartial and transparent adjudication of revenue disputes**
- **Providing greater accessibility to justice for taxpayers**
- **Enhancing efficiency and timeliness in handling appeals**
- **Strengthening confidence in the tax dispute resolution system**

By introducing procedures which aim at expediting the disputes resolution process and providing institutional independence, the Tribunal seeks to create a more balanced environment for resolving disputes between taxpayers and the revenue authorities.

5. Jurisdiction and Scope of the Tribunal

The Revenue Tribunal hears appeals from persons who **are aggrieved by a determination made by:**

- The Mauritius Revenue Authority
- The Registrar-General

These appeals typically arise after the objection stage in the dispute resolution process. Where a taxpayer remains dissatisfied with the outcome of a determination of the objection directorate, the matter may be appealed to the Tribunal for an independent review.

They may relate to various revenue laws, including taxation and other statutory revenue matters administered by these authorities.

All appeals that have previously been lodged with the ARC shall be taken over by the Revenue Tribunal.

6. Composition and Powers of the Tribunal

The Revenue Tribunal is composed of members appointed under the provisions of the RTA.

The Tribunal is currently composed of an Ag. Chairperson and two Vice-Chairpersons, all of whom are legally qualified and appointed by the Public Service Commission. Apart from the Chairperson or a Vice-Chairperson, any division of the Tribunal hearing a case will also generally have two Members, i.e. a case is heard by a panel of 3 persons.

The Tribunal operates as a specialised adjudicative body with powers similar to those of a court, including the authority to summon witnesses and require the production of documents or records.

7. Procedures for Lodging an Appeal

Notice of Appeal

Any person aggrieved by a determination of MRA or the Registrar-General may lodge a **Notice of Appeal** with the **Secretary of the Tribunal within the prescribed time limit of 28 days of the date of the determination of the objection directorate.**

The Notice of Appeal may be lodged manually (i.e. at the Registry of the Tribunal) in triplicate or may be sent electronically.

Any person who lodges an appeal shall also serve a copy of the Notice of Appeal containing his ground of appeals to all the parties to the appeal

within the specified timeframe.

The person may be required to pay 5% of the amount determined or Rs 5 million, whichever is the lower, to MRA, as applicable, at the time of making the appeal.

There are obligations on both the appellant and the respondent to file Statement of Case, Reply to Statement of Case and Witness Statement, under specified circumstances, within specified time periods.

Statement of Case by appellant

Where an appeal is made to a determination of the Director-General under the specified legal provisions mentioned in Rule 3, the **appellant** is required to file a **Statement of Case (SoC).**

The SoC, in the form set out in the Second Schedule to the Revenue Tribunal Rules 2026, shall be filed in triplicate at the Registry of the Tribunal, not later than 28 days after the filing of the notice of appeal. A copy must additionally be submitted to MRA at the same time.

Reply to Statement of Case

Where the appellant has filed a SoC in respect of an appeal to a determination of MRA covered under Rule 3(2), MRA is required to submit a Reply to the Statement of Case (SoR), in triplicate, with copy to appellant, not later than 28 days after the appellant has filed his Statement of Case (SoC).

Witness Statement

Witness Statements are to be filed by both parties, in triplicate, not later than 28 days after the Respondent has filed his Statement of Reply (SoR).

A witness statement, duly certified and signed, has to be filed for each witness of the parties that the parties intend to call at the hearing of the appeal.

Examination-in-chief

A witness who has filed a witness statement is required to attend the hearing of the appeal and confirm the content of his witness statement under oath. Unless the Tribunal grants leave, the witness will not be subject to further examination-in-chief.

Statement of Case by Respondent

Where an appeal is made against a determination of MRA, in all other cases not covered under Rule 3(2) (i.e the exceptions under Rule 3(2)), MRA is required to file a Statement of Case (SoC).

The Statement of Case (SoC) (in the form set out in the Fourth Schedule to the Revenue Tribunal Rules 2026) shall be made, in triplicate, with copy to the appellant not later than 28 days after the filing of his notice of appeal.

Other appeal cases not covered under Rule 3(2)

As provided under Rule 3(9), the Tribunal may, notwithstanding the exemptions provided but taking into account the magnitude of the interests at stake or the importance or intricacy of the questions of fact or law involved in the appeal, require an appellant to file a SoC (in triplicate in the Registry of the Tribunal) and for both the appellant and the respondent to file witness statements (in triplicate in the Registry of the Tribunal) after the appellant has filed the SoC.

Hearing of the case

The hearing of a case will normally be conducted at the principal seat of the Tribunal.

However, a hearing may be conducted remotely (i.e online or through video conferencing) as may be directed by the Tribunal.

For the purpose of settling procedural matters and scheduling, preliminary hearings will be held by the Tribunal not later 120 days after the appeal has been lodged by the appellant.

Delivery of decisions

The Tribunal shall give its decision not later than 90 days after the close of the hearing of the appeal, save in exceptional circumstances and with the consent of all parties.

8. New Procedural Features

The structural change of replacing the ARC by the Revenue Tribunal aim at ensuring a more efficient and effective tax disputes resolution mechanism and hence, the introduction of new features which include:

- **Oath** - Evidence to be adduced before the Tribunal would be taken under oath.
- **Power of Summon** - The Tribunal may make such order requiring the attendance of a person as it thinks necessary or expedient for the disposal of the appeal.

- **Production of any record, document or exhibit** - The Tribunal may make such order requiring the production of any record, document or exhibit as it thinks necessary or expedient for the disposal of the appeal.
- **Award of costs** - The Tribunal may make such order as to costs as it may consider appropriate.
- **Dismissal of appeal cases (frivolous or vexatious)** - Where it appears to the Tribunal, upon consideration of the grounds of appeal and the Statement of Case of an appellant and the Reply to the Statement of Case of the respondent, that an appeal is frivolous or vexatious, it may dismiss the appeal without any oral hearing.
- **Public Officer (former public officer/officer on interdiction/on leave)** - Where MRA requires the presence of a former public officer who is no longer in the public service or a public officer who is on interdiction or is on leave, to give evidence before the Tribunal, MRA may, through a Court Usher, serve upon that officer, not later than 10 days before the hearing, a notice to attend the hearing.
- **Jurisdiction of the Tribunal regarding penalty and interest** - The RT shall have jurisdiction as regards any dispute around the application of penalty, except for the payment of interest, imposed under an enactment specified in the Schedule to the RTA.
- **Non-disclosure of documents or other evidence to MRA for the purpose of a determination** - As provided under section 9(2) of the RTA, where documents or other evidence have not been disclosed for the purpose of a determination of MRA, such documents or evidence may not be admissible in an appeal before the Tribunal.
- **Rules** - The RT may make rules, with the approval of the Attorney-General, for the purposes of lodging and hearing of appeals before the Tribunal as provided under section 15 of the RTA.

Mediation mechanism

The framework also provides for a mediation process allowing parties to reach a settlement of disputes amicably in a fair and reasonable manner.

Where, before the hearing of an appeal, the parties jointly state in writing to the Chairperson that they are willing to settle the dispute by way of mediation, the Chairperson may refer the matter to a mediation panel and thus, the RTA provides for an alternative mechanism for the settling of a dispute with a certain degree of flexibility and informality.

9. Appeal to Supreme Court

Any party aggrieved by the decision of the Revenue Tribunal may make an appeal to the Supreme Court of Mauritius.

Appeal by way of case stated to the Supreme Court is now abolished. Any party appealing to the Supreme Court shall make a full appeal both on questions of facts and points of law.

Any party appealing to the Supreme Court must file a written notice of appeal **not later than 21 days after the date of the final decision** of the Revenue Tribunal, to the Secretary of the Revenue Tribunal. (Note: the appeal shall be lodged at latest by 14.30hrs on the last prescribed day of the delay)

Within a period of 14 days after giving notice of appeal, the appellant must lodge the appeal in the Registry of the Supreme Court and pay the required costs and fees for the appeal and serve the notice of appeal on the respondent and any other party and file the proof thereof in the Supreme Court.

A person intending to resist the appeal, must **not later than 28 days after the date of the service of the notice of appeal**, serve on the appellant a 'notice of intention to resist the appeal' and file the notice in the Registry of the Supreme Court.

Where any party is not satisfied with the judgment of the Supreme Court, a final appeal may be made to the Judicial Committee of the Privy Council (JCPC), which remains the highest appellate court for Mauritius. Such an appeal is generally subject to conditional leave being granted by the Supreme Court of Mauritius.

10. Offences

The RTA provides, under section 12 of the RTA, that where a person commits an offence, including failure to attend the Tribunal after having been summoned to do so or refuses to take an oath before the Tribunal, he may be liable to a fine and to imprisonment for a term not exceeding 2 years.

11. Transitional Provisions

The introduction of the Revenue tribunal required transitional arrangements to ensure continuity in the handling of appeal so as to avoid any disruption of on-going cases.

Any hearing before the ARC which -

- **has started prior to the commencement of this Act** and is pending on the commencement of this Act shall be taken over by the Tribunal and shall be continued and dealt with in accordance with section 20 of MRA Act as if that section has not been repealed; or
- **has not started on the commencement of this Act** shall, on the commencement of this Act, be transferred to the Tribunal and be dealt with in accordance with this Act.

12. Availability of Forms, Guidance and Resources

To facilitate the appeal process, the **Revenue Tribunal's website** provides access to the necessary documentation required to initiate and manage appeals.

These typically include:

- Notice of Appeal Form - used to lodge an appeal before the Tribunal
- Statement of Case template - setting out the facts and legal grounds of the appeal
- Reply to Statement of Case - used by the revenue authority to reply to the appeal

The website also contains archived decisions of the Tribunal dating back to 2013, which were previously issued by the ARC before the establishment of the Revenue Tribunal.

13. Conclusion

The establishment of the Revenue Tribunal represents a major institutional reform in the Mauritian tax appeal system. By replacing the ARC with a more structured and independent tribunal, the reform aims to enhance transparency, efficiency and fairness in the resolution of tax disputes.

The new Tribunal strengthens taxpayer rights while promoting accountability and fairness in the administration of tax laws. As Mauritius continues to modernise its fiscal governance structures, the Revenue Tribunal is expected to play a crucial role in enhancing trust and confidence in the country's revenue dispute resolution system.

APPOINTMENT

MR AMAL LOLLJEE APPOINTED DIRECTOR, MSTD

Following over three decades of distinguished service in tax administration, Mr Amal Lolljee was appointed Director of the Medium and Small Taxpayers Department (MSTD) of the Mauritius Revenue Authority (MRA) in March 2026.

Main contributions

Mr Lolljee has led several high-impact initiatives, notably:

- Spearheading the implementation of VAT on foreign digital services, thereby broadening the tax base.
- Overseeing the rollout of e-invoicing to enhance compliance efficiency.
- Strengthening data-driven auditing approaches.
- Enhancing taxpayer engagement through targeted workshops, particularly on e-invoicing.

Future Focus

As Director, Mr Lolljee's strategic vision centres on strengthening service delivery through:

- **Digital Expansion:** Further embedding e-invoicing and digital platforms into core operations.
- **Risk-Based Compliance:** Leveraging data analytics to enhance accuracy, fairness and efficiency.
- **Enhanced Engagement:** Promoting voluntary compliance through education, dialogue and proactive outreach.



A Fellow of the Association of Chartered Certified Accountants (FCCA) and holder of a Master of Business Administration (MBA) in Financial Management, Mr Lolljee began his career in 1995 as a Trainee Officer at the Income Tax Department.

His steady progression reflects both professional excellence and dedication. Promoted to Investigating Officer in 2000, he later joined the Large Taxpayer Department in 2004, where he gained extensive exposure to complex tax matters.

Following the establishment of MRA in 2006, he was appointed Team Leader in the Fiscal Investigation Department, where he demonstrated strong leadership in managing high-risk cases. In 2015, he became Section Head within the MSTD, playing a pivotal role in shaping compliance strategies and strengthening operational delivery.

Prior to his appointment as Director, Mr Lolljee served as Acting Director of the MSTD, ensuring continuity in leadership and maintaining seamless departmental operations.

During his tenure, he has been instrumental in driving modernisation initiatives, including the implementation of VAT on foreign digital services and the rollout of e-invoicing systems, key reforms aimed at simplifying compliance for SMEs. He also contributes at the regional level as a member of the African Tax Administration Forum (ATAF) Direct Taxation Committee.





MR AMAL LOLLJEE
DIRECTOR,
MEDIUM AND SMALL TAXPAYERS DEPARTMENT

Following over three decades of distinguished service in tax administration, Mr Amal Lolljee was appointed Director of the Medium and Small Taxpayers Department (MSTD) of the Mauritius Revenue Authority (MRA) in March 2026.

What does this appointment represent for you personally?

This appointment is both a profound honour and a defining moment in my career. Having progressed through the ranks, from Section Head to Acting Director, I have developed a deep understanding of the Department's operational and strategic landscape.

To me, this milestone is not merely a promotion, but a reaffirmation of my commitment to public service, integrity and performance. It marks a transition into a role where I can more decisively influence policy implementation, operational effectiveness and service delivery for a segment that is vital to our economy.

My priority is to shape a more agile, data-driven and service-oriented Department, aligned with MRA's strategic ambitions and responsive to emerging challenges.

What is your three-year roadmap for enhancing the relationship between MRA and SMEs?

My vision is to move towards a digital-first partnership with SMEs, built on three core pillars:

1. Service Transformation

We will simplify processes, expand digital services and reduce administrative burdens. The progressive implementation of e-invoicing will play a central role in making compliance more seamless and aligned with modern business practices.

2. Data-Driven Compliance

By leveraging real-time data and digital platforms, we will enhance our ability to understand taxpayer behaviour and adopt more targeted, risk-based interventions. This ensures that compliant businesses benefit from a more facilitative approach.

3. Proactive Engagement and Education

We will intensify outreach through digital channels, offering clearer guidance and practical support to SMEs, with the aim of fostering a strong culture of voluntary compliance.

Measuring Success

Key performance indicators will include:

- Improved voluntary compliance rates
- Reduction in filing and payment errors
- Decreased time required to meet tax obligations
- Increased adoption of digital services, including e-invoicing
- Faster resolution of taxpayer queries
- Higher levels of taxpayer satisfaction

What are your strategic priorities in the context of digitalisation?

In the short term, our focus is on simplifying compliance by accelerating e-invoicing and enhancing the digital user experience. The implementation of VAT on foreign digital services has already established a more level playing field.

In the medium term, we aim to transition towards a proactive, intelligence-driven model. By harnessing predictive analytics and real-time data, we will move from reactive enforcement to targeted engagement.

Our overarching goal is to build a Department that is agile, data-driven and responsive, delivering improved compliance, faster processes and stronger relationships with the business community.

What legacy do you aspire to leave?

I aspire to leave a legacy of transformational leadership, guiding the Department through a period of meaningful digital evolution—where compliance becomes more intuitive and the relationship between MRA and SMEs is built on trust and partnership.

I also aim to foster a culture of innovation, professionalism and accountability, where every team member contributes to continuous improvement.

To my colleagues, my message is simple:

Our strength lies in collaboration. Every interaction with taxpayers is an opportunity to demonstrate our value and reinforce trust in MRA. Together, we can build a modern, responsive and impactful tax administration.

MRA CUSTOMS BORDER SECURITY REPORT

NARCOTICS INTERCEPTIONS

The Mauritius Revenue Authority (MRA) continues to demonstrate its commitment to national security and the fight against illicit trafficking. During the month of March 2026, a series of operations conducted by the Customs Anti-Narcotics Section (CANS) led to the interception of narcotics with a total estimated street value exceeding Rs 116 million.

These seizures, ranging from high-grade hashish to hard drugs like heroin and cocaine, highlight the effectiveness of MRA's risk-profiling strategies and its role as a primary shield at our borders.

MAJOR SEIZURE 1

Hashish and cannabis
Street Value: Rs 61 Million
Date: 23 March 2026
Location: SSR International Airport

Field	Details
Suspected Substance	Hashish and Compressed Cannabis
Street Value	Rs 61,050,000
Quantity Seized	6.05 kg of Hashish and 10.45 kg of Cannabis
Profiled Passenger	28-year-old Female French National
Concealment Method	60 small packets and 18 square-shaped packets vacuum-sealed and wrapped in cling film
Status	One person arrested; investigation by ADSU is underway

Following a scan of an abandoned suitcase, MRA Customs identified significant anomalies that led to a major discovery. The luggage, belonging to a French national arriving from Paris, contained a large quantity of vacuum-sealed drugs.

This intervention represents the highest-value seizure of the month, successfully disrupting a major smuggling attempt from Europe



MAJOR SEIZURE 2

Cocaine and Heroin
Street Value: Rs 43 Million
Date: 28 February 2026
Location: SSR International Airport

Field	Details
Suspected Substance	Cocaine and Heroin
Street Value	Rs 43,650,000
Quantity Seized	1.46 kg of Cocaine and 1.45 kg of Heroin
Profiled Passenger	Male passenger from Madagascar (Flight MK289)
Concealment Method	Four rectangular parcels concealed inside a bag within the luggage
Status	Suspect and exhibits handed over to ADSU for further investigation

Targeted profiling by MRA Customs officers led to the interception of a passenger arriving from Antananarivo. Upon a detailed examination of the traveler's luggage, officers uncovered concealed hard drugs.

This operation was crucial in preventing a substantial amount of narcotics from reaching the local market.



MAJOR SEIZURE 3

Cannabis

Street Value: Rs 11 Million

Field	Details
Suspected Substance	Cannabis
Street Value	Rs 11,670,000
Quantity Seized	7.78 kilograms (combined gross weight)
Profiled Passenger	Parcels arriving from South Africa via flight SA190
Concealment Method	Five glass jars in carton boxes and two cake boxes
Status	Three individuals arrested following a controlled delivery by ADSU

In a coordinated effort across postal and courier facilities, MRA CANS intercepted two separate consignments originating from South Africa.

These operations demonstrate MRA's vigilance not only at passenger terminals but also within the logistical supply chain. The interventions led to a successful controlled delivery and subsequent arrests.



MRA remains dedicated to protecting the citizens of Mauritius through advanced intelligence and rigorous enforcement.

Members of the public are encouraged to support these efforts by reporting suspicious activities via **MRA Stop Drug Platform** or the **Hotline 8958**.

MRA IN THE MEDIA

THE MODERN SENTINEL: REDEFINING THE ROLE OF MRA CUSTOMS IN THE 21ST CENTURY



In an era defined by rapid globalisation and digital transformation, the Mauritius Revenue Authority (MRA) Customs department is undergoing a profound evolution.

Moving far beyond its traditional origins as a revenue collection agency, the modern Customs department has emerged as a sophisticated cornerstone of national security and economic facilitation. This strategic shift toward a more agile and protective future was recently detailed in an informational TV programme broadcast on the Mauritius Broadcasting Corporation (MBC), entitled **"The Role and Operation of the Customs Department"**, with a secondary version in Mauritian Bhojपुरi entitled **"CHARCHA - Bhojपुरi Programme on the role of MRA Customs."**

On the MBC TV programme, Mr. Rajendra Gupta Ramnarain, the Director of Customs and Mr. Jagdishsingh Nundoo, Section Head, Customs Department explained how they use modern technology to secure Mauritius's borders.

From Fiscal Collection to Trade Facilitation

With over 90% of imported items now exempt from traditional customs duties, shifting the fiscal focus toward Value Added Tax (VAT), MRA has pivoted its mission toward economic enablement.

"The role of Customs has evolved with the times," noted Mr. Ramnarain, with over four decades of service. *"While we remain a revenue authority, our primary mandate in the 21st century is the fluidity of commerce. We act as an engine for economic growth, ensuring that businesses can import raw materials and export finished goods with minimal friction."*

To achieve this, MRA has embraced a comprehensive digital architecture. Mr. Nundoo emphasised during the broadcast that the transition to fully electronic declarations and automated processing means that importers and maritime brokers no longer face the bureaucratic delays of the past.

From initial filing to final delivery, the process is now paperless, allowing Mauritius to remain competitive in a global market where time is the most valuable currency.

The shield of society: Security and Public Health

Customs serves as the nation's first line of defense. This "protective" role is multifaceted, targeting the influx of illicit substances and counterfeit goods that threaten the fabric of Mauritian society.

The Customs Department has intensified its crackdown on narcotics, reporting significant seizures over the past two years. However, the threat is not limited to drugs alone. Mr. Ramnarain highlighted the risk of counterfeit medicines and substandard automotive spare parts.

By preventing these items from entering the domestic market, Customs operates as a silent guardian of public health.

This mission is conducted through rigorous collaborative networks with the Ministry of Health and Wellness, the Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries and the Mauritius Police Force to monitor and control veterinary products, foodstuffs and pharmaceutical standards.

Risk Management and International Synergy

In a world of high-volume trade, MRA's solution lies in "Risk Management", a data-driven approach that identifies high-risk shipments while fast-tracking compliant traders.

"Our system uses established criteria to validate declarations," explained Mr. Nundoo. "We target verification toward those who attempt to bypass the law, while facilitating those who respect it. This 'intelligence-led' policing is supported by a robust networking system with regional partners to share information on illicit trade routes."

On the economic front, Customs is the practical arm of Mauritius's international trade policy. By implementing bilateral treaties with partners such as India, Turkey, Pakistan and the UAE, as well as participating in blocs like SADC (Southern African Development Community) and the Indian Ocean Commission, MRA ensures that Mauritian goods receive preferential treatment abroad while managing reciprocal benefits domestically.

Click [here](#) for further information on treaties and Double Taxation Avoidance Agreements (DTAA).







“
**We have a great team
 working with a common
 spirit**
 ”

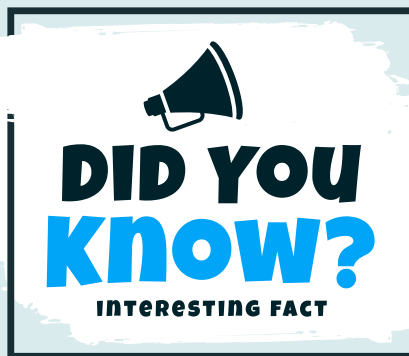
A vision for the future

As MRA and its Customs Department continue to modernise, the focus remains clear: the balance of Customs enforcement and trade facilitation. By leveraging technology and international cooperation, MRA Customs is not just a regulator of trade, but a vital architect of the nation's economic and social stability.

In the words of Director of Customs, Mr. Ramnarain, the spirit of the department is one of collective effort: "We have a great team working with a common spirit. The challenges are enormous, but our commitment to the society we protect remains absolute."



- 
CHARCHA: A Bhojpuri programme on ...
Video courtesy of @MBCOnlineMauritius
- 
Le rôle et le fonctionnement des servi...
Video courtesy of the @MBCOnlineMauritius
- 
Educational Tour 2026 at MRA
All rights reserved.
- 
Les commerces en ligne explosent. Q...
Video courtesy of the @MBCOnlineMauritius
- 
Educational Tour 2025 in Rodrigues HD
Educational Tour on the Importance of Taxation held in Rodrigues in 2025, for...
- 
Opening Ceremony - Developing a risk...
00:00 - 0:36 Welcome Note by Mr Stephen Mendes, Customs Administration Adviso...



What is the Nice Classification?

The Nice Classification (NCL) is the internationally recognised system used to classify goods and services for the registration of trademarks. It was established under the Nice Agreement (1957) and is administered by the World Intellectual Property Organization (WIPO).

Mauritius, like many countries, applies this system in its trademark registration process to ensure alignment with global standards. The classification is updated regularly to reflect evolving industries, technologies and market practices.

1. Structure of the System

The Nice Classification divides all goods and services into **45 classes**:

- **Classes 1-34** - Goods (e.g. chemicals, clothing, electronics, food products)
- **Classes 35-45** - Services (e.g. advertising, finance, education, legal services)

Each class groups products or services with similar characteristics, ensuring consistency and transparency in trademark registration worldwide.

Examples of commonly used classes:

- Class 3: Cosmetics and cleaning products
- Class 5: Pharmaceuticals
- Class 9: Electronics and IT equipment
- Class 25: Clothing, footwear, headgear
- Class 30: Food products (coffee, rice, spices, etc.)
- Class 34: Tobacco products
- Class 35: Advertising and business management
- Class 41: Education, training, entertainment
- Class 45: Legal and security services

2. Purpose and Practical Importance

The Nice Classification serves several key objectives:

- Standardising trademark registration across jurisdictions
- Defining the scope of trademark protection
- Facilitating trademark searches and comparisons

When filing a trademark:

- Applicants must specify the relevant class(es)
- Protection is limited to those classes
- Identical or similar trademarks may coexist in different classes where there is no likelihood of confusion

Example:

“Lotus” can refer to:

- a car brand (Class 12) and
- a cosmetics brand (Class 3)

3. Relevance in Mauritius

3.1 For Trademark Registration

The Industrial Property Office of Mauritius uses the Nice Classification when examining trademark applications. Businesses must ensure their trademarks are registered under the correct classes to secure proper protection.

3.2 For Customs Enforcement

The Mauritius Revenue Authority (MRA) publishes a list of registered trademarks, including their respective classes. This enables Customs officers to:

- Verify whether goods infringe registered trademarks
- Identify counterfeit goods more efficiently during inspections
- Take legal action under the Customs Act (Sections 66A-66E)

3.3 For Rights Holders

Proper classification allows authorities to:

- Suspend clearance of suspected counterfeit imports or exports
- Detain infringing goods on the local market
- Act proactively when there are reasonable grounds for suspicion

3.4 For Consumers

The system also plays a role in consumer protection. When Customs seizes counterfeit goods such as clothing (Class 25), electronics (Class 9), or cosmetics (Class 3), consumers are protected from unsafe or low-quality products.

4. Staying Informed

The use of the Nice Classification in Mauritius ensures consistency with international trademark practices and strengthens enforcement against counterfeit goods.

Stakeholders are encouraged to consult MRA trademark registry for updates and ensure compliance with the correct classification when registering trademarks.





Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius
T: +230 207 6000 | F: +230 211 8099 | E: headoffice@mra.mu | W: www.mra.mu

