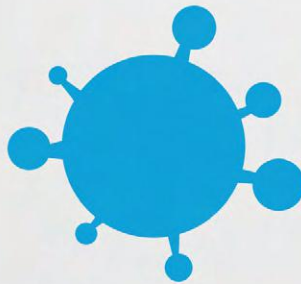


In this issue...

MRA WORKS FROM HOME

A promising experiment in change management

KEEP SAFE FROM
COVID-19



MRA Works from Home:

A promising experiment in change management

Who could have imagined that the Work from Home (WfH) project, which was under experimentation at the Mauritius Revenue Authority (MRA) six months preceding the advent of the lockdown, would become a reality?



Some 150 officers from various tax departments at the Mauritius Revenue Authority (MRA) have worked from home during the lockdown period to ensure an effective implementation of the Government Wage Assistance Scheme (GWAS) and the Self-Employed Assistance Scheme (SEAS) put in place by the Government. At the level of MRA Customs, 150 Customs Officers were physically deployed daily in essential services at the Seaport, the SSR International Airport, the Plaisance Air Transport Services (PATs) and the Surveillance & Enforcement Division. A further 180 others were accessing the Customs Management System (CMS) from home to clear consignments.

By the 13th of May, 2020, around Rs 4.5 Billion was transferred to the account of employers under GWAS to ensure timely payment of salaries to employees. By the same date, approximately Rs 1.3 Billion was credited to the account of 186,000 self-employed workers, eligible for SEAS, in the informal sector, with all arrangements being processed from home.

The Operational Services Department (OSD) spearheaded the implementation of SEAS and GWAS and interfaced directly with all businesses and self-employed workers having various issues with their applications. In this respect, the officers attended to around 43,700 phone calls received at the Helpdesk 2076000 and responded to some 113,000 emails. Officers from the Medium and Small Taxpayers Department (MSTD), the Large Taxpayers Department (LTD), the Objection, Appeal and Dispute Resolution (OADR), the Finance and Administration Department (FAD), the Fiscal Investigation Department (FID) and the Research, Policy and Planning Department (RPP), under the guidance of their respective Directors, provided the necessary support to deal with the heavy workload.

They all teamed up with the Information System Department (ISD) to provide the logistics for the staff to work from home. ISD officers developed online systems, purchased software licenses and distributed approximately 100 laptops. The bandwidth of MRA servers was increased by 4 times and security features were enhanced to support the WfH initiative. The Taxpayer Education and Communication Department (TECD) marked a regular presence in the media to inform the public relevantly to ease performing the online applications.



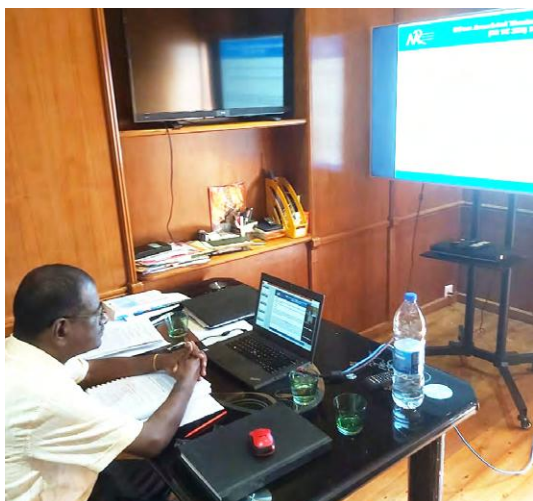
The FAD provided helpdesk officers with softphone facilities at home which were primordial to attend to manifold queries. Some helpdesk officers shouldered the responsibility to credit bank accounts of beneficiaries of SEAS and GWAS promptly. Others have been keeping pace with salary processing, and revenue and expenditure monitoring. The Human Resource and Training Department (HRTD) kept the whole organization apprised of all sanitary and relevant measures. They also used mail-to-everyone to coordinate the collection of the MRA's contribution to the COVID-19 Solidarity Fund which, as at date, amounts to Rs 850,000.



Moreover, the HRTD, along with the FAD, ensured that Customs Officers working on site were provided with the safety components. They also designed a plan to guarantee that all necessary and reasonable measures and precautions be in place for resumption. Overall, all the other departments at the MRA - namely the Internal Audit Division (IAuD), the Internal Affairs Division (IAfD) and the Legal Services Department (LSD) - engaged themselves in their diverse capacities to live the unprecedented WfH experience.



An unprecedented achievement concerned the Assessment Review Committee (ARC). For the first time in Mauritius, the stakeholders used video conferencing to hear appeal cases lodged by taxpayers. This venture was successfully launched on 13 May, 2020.



To ensure that the MRA was responding effectively to all the challenges posed by the lockdown, Board Meetings and Management Meetings were held regularly from home through skype and zoom under the Chairmanship of Mr. Nayen Koomar Ballah and Mr. Sudhamo Lal respectively. By now, MRA departments have held some 120 virtual meetings to thwart any interruption of business activity. Some online sessions even involved international stakeholders such as the African Tax Administration Forum (ATAF), the Organisation of Economic Cooperation and Development (OECD), the World Customs Organisation (WCO) and the European Union (EU). Besides, to better our services, Inhouse Training for 51 Trainee Audit Officers are still occurring daily on Zoom.

The holistic approach to the management of business at MRA heralded a wonderful experience lived from home. Referring to SEAS, Mr. Sudhamo Lal labels its implementation as the biggest case study in change management at the MRA. He asserts that it took the Organisation several years to reach universal e-filing of some 175,000 income tax returns submitted mainly by the upper middle and the high-income earners. In fact, 10 days following the announcement of the scheme, the MRA received around 176,000 SEAS applications online mainly from low income earners, including many informal sector operators.



Mr. Lal believes that the success of the SEAS can be attributed to providing the right facilities at the right time. The impressive fact is that the MRA attained this success merely from home.



Measures implemented by the MRA following the COVID-19 Pandemic



No penalty & interest charged for late submission of returns/statements and late payments

During the lockdown, those who were unable to submit their return/statement, or effect payment on or before the deadline, were not charged any penalty or interest for late submission of return/statement or late payment for the following:

- a. (i) Payment of customs duty, excise duty and taxes under the Deferred Payment Scheme for goods
- (ii) Bills of Entry not submitted within the statutory time frame as provided under Section 9A (1) of the Customs Act.
- b. Returns/statements and payments due
- c. Returns and payments due by operators of Limited Pay-Out Machines, Casinos, Gaming House, Coin Operated Machines and Amusement Machines.
- d. Returns and payments due by betting operators (Bookmakers conducting fixed odds betting on foreign football, Local pool promoter and Agent of a foreign pool promoter).

Removal of VAT on Hand Sanitizers and Protective Masks

Value Added Tax (VAT) was removed as from 24 March 2020 on Hand Sanitizers, Protective masks against dust, odours and the like, and other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.

The two economic measures announced by the government: the Government Wage Assistance Scheme and the Self-Employed Assistance Scheme

The Government of the Republic of Mauritius has taken TWO urgent measures to provide financial assistance to both the formal and the informal sectors. The **Government Wage Assistance Scheme (GWAS)** and the **Self-Employed Assistance Scheme (SEAS)** are implemented by the Mauritius Revenue Authority (MRA) to assist to the formal and the informal sectors, respectively.

The TWO Schemes were initially put in place to ensure that all employees and self-employed persons are provided with a financial assistance for the month of March 2020 which were eventually extended for the months of April and May 2020.

GOVERNMENT WAGE ASSISTANCE SCHEME



The GWAS is an economic measure to provide a Government wage assistance to Employers, to ensure that all employees are duly paid their basic salaries for the months of March, April and May 2020.

The details of the Scheme are as follows:

- Private sector employers were required to pay the salary to all their employees for March, April and May 2020 as per the normal practice by securing a financial support from the Government through the MRA;
- The monthly financial contribution from the Government was equivalent to the employee's salary up to a maximum of Rs 25,000 a month, and Rs 25,000 for those earning between Rs 25,000 and Rs 50,000 monthly. No assistance was extended to employers in respect of their employees earning more than Rs 50,000 monthly;
- As at 13 May 2020, around Rs 4.5 billion were already credited into the bank account of employers. Payment of the GWAS for the month of May 2020 is still ongoing.

SELF-EMPLOYED ASSISTANCE SCHEME



The SEAS is an economic measure to assist self-employed individuals who have suffered a loss of revenue as a consequence of the lockdown.

Eligible self-employed individuals and tradespersons received a financial support of Rs. 5,100 for the period 16 March 2020 to 15 April 2020. For the fortnight 16 April 2020 to 30 April 2020, an amount of Rs 2,550 was paid, and for the period 01 May to 31 May 2020 an additional amount of Rs 5,100 was paid to the self-employed individuals. The allowance of Rs 5,100 per month represents half of the monthly minimum wage in Mauritius.

The scheme is applicable to self-employed individuals who are in business and tradespersons operating in the informal sector, e.g. masons, cabinet makers, plumbers, hairdressers and artists provided that the self-employed or tradesperson is a Mauritian national above 18 years of age and who has been economically active for the last 3 months.

Some self-employed are precluded from applying under the Scheme such as those already benefiting from Government assistance under other welfare programmes, (persons receiving basic retirement pension, social benefits, registered fisherman etc.) as well as High income earners with household income exceeding Rs 50,000 a month and individuals engaged in business where they derive only passive income (rent, dividend etc).

By the end of April 2020, Rs 1.3 billion was already paid to the self-employed individuals.

DISINFECT CONTACT ELEMENTS



AVOID HANDSHAKE



AVOID CROWDS



WEAR MASK



USE SOAP



WASH YOUR HANDS AT LEAST 20 SECONDS



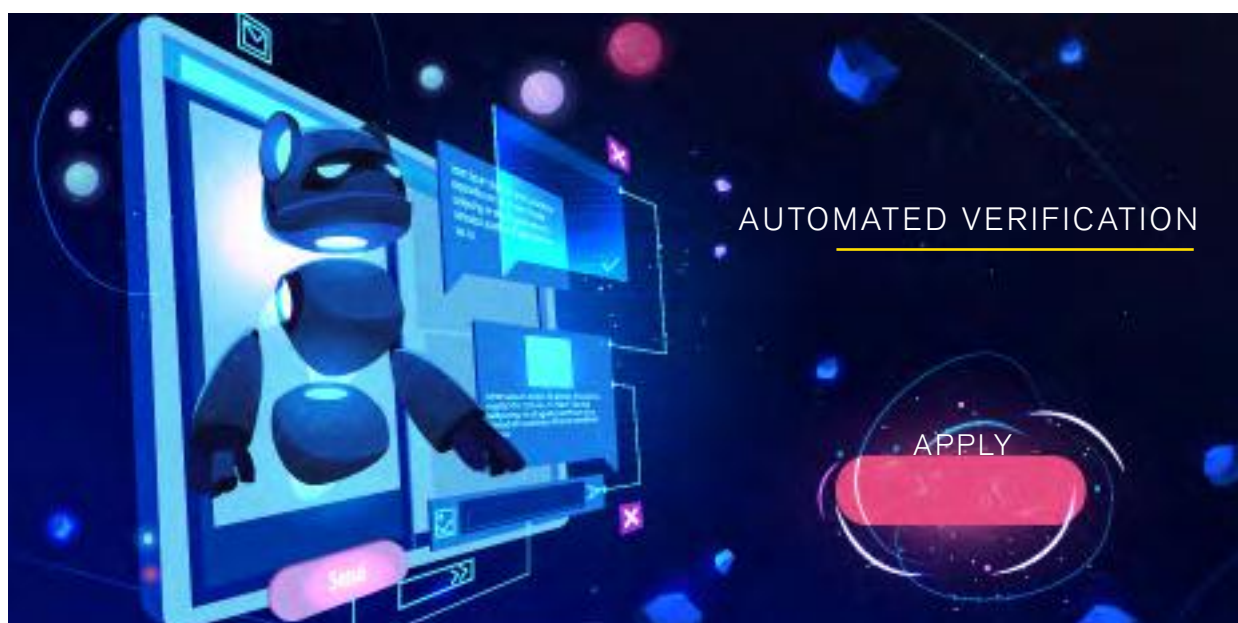
CORONAVIRUS PREVENTION

MRA e-Newsletter - Mar/Apr/May 2020

Online application and automated verification

The MRA has been playing an active role in the design of the SEAS along with officers from the Ministry of Finance, Planning and Economic Development and has put in place the necessary IT, processing and payment infrastructure to receive and verify applications and effect payment to eligible persons. The process followed is summarized below:

- All applications are made electronically on the MRA website with the applicant providing relevant identification details, business registration number if any, bank account number (mandatory in initial phase) etc. A one-time password is sent to applicants when proceeding with the application. This is inserted therein for security reasons;
- There are some in-built upfront controls in the online application form itself, through links with the MRA database of third party information, to ensure that non-eligible persons cannot submit an online application. For example, if the National Identity Card Number is invalid or the person is above 60 years, he/she will not be able to proceed further;
- The processing of applications is made electronically with further checks being made by the IT system. For example, the system will reject any application where the applicant is a dependent in his spouse's income tax return, the applicant receives social security benefits from Government or the household income of the couple exceeds Rs 50,000 in a month;
- Once an application passes all the electronic controls, it is sent for payment to be made directly into the bank account given by the applicant. As a security measure, in the initial phase, the MRA does not credit the same bank account twice. Hence, the importance for each applicant to have his/her bank account.



Self-employed individuals started making applications for SEAS on 1 April 2020 on the MRA website. Within seven working days, the MRA had already processed electronically approximately 165,000 applications, rejected around 37,000 invalid ones and made payment of Rs 5,100 each to some 128,000 eligible applicants. The number of applications received as at 12 April 2020 stood at almost 200,000.

Given the high number of applications, it was anticipated that many applicants would be phoning the MRA to query about the status thereof, thereby overloading the customer service hotline or e-mail facilities. In anticipation of this problem, the MRA decided to provide a facility on the MRA Website to enable any applicant to verify the status of his/her application. If an application is rejected, the applicant is also able to verify the reasons for rejection on this dedicated app.



The Human Resources and Training Department (HRTD) of the MRA stood the challenge of 'connecting people and organisations', the main theme of the International Human Resource Day 2020. The Covid-19 pandemic in fact provided an opportunity for the MRA to connect with people and organisations through the implementation of remote and flexible work practices. ICT being the critical success factor of this laudable achievement oiled the operational mechanism. With the support of the Information Systems Department at the MRA, unexpected results were attained through the Work from Home initiative, the New Normal.

During the lockdown, some 200 officers from various tax departments have worked from home to ensure an effective implementation of the two economic measures put in place by the Government. Around 225 Customs Officers were physically deployed on a daily basis to provide essential services at the Seaport, the SSR International Airport, the Plaisance Air Transport Services (PATs) and the Surveillance & Enforcement Division. At the same time, 180 customs officers accessed the Customs Management System (CMS) from home to clear consignments. Those employees were provided with the necessary digital infrastructure to perform the operations.

Training sessions were organised for supervisors on how to use virtual meeting tools to facilitate their meetings from home. From March 2020, some 15 international workshops/seminars/meetings have been conducted virtually, through Zoom, in collaboration with International Organisations such as the African Tax Administration Forum (ATAF), Organisation for Economic Co-operation and Development (OECD), World Customs Organisation (WCO) and European Union (EU), wherein 60 MRA staff participated. The MRA even went the extra mile to help employees maintain their emotional well-being whereby the MRA Psychologist conducted virtual presentations to various groups of MRA staff.

Championing the physical and mental well-being have been the top priorities of the HRTD during the crisis. The HR functions were geared up to provide critical communication on safety protocols, hygiene practices, setting up of emergency response teams amongst others. Employee safety became the prime concern, and HR teams partnered with other stakeholders to define ways of ensuring safety and social distancing compliance in the different premises of the MRA. Regular disinfection of MRA buildings has become an essential component of keeping employees safe. The procurement of masks and hand sanitizers has become critical even though there was a dearth in the market.

The first International Human Resource Day was launched on 20 May 2019 where HR was celebrated as a profession. The positive contribution of HR on individuals and organisations on a national and international scale was emphasized. The success of an organization does not solely rest on the HR Department but the credit goes to all employees who contribute, in one way or the other, to the growth of an organization. Thus, celebrating the International HR Day should not be confined to the staff of the HRTD but it is about thanking all the human resources, i.e, staff of the MRA for their unflinching support and selfless dedication.



Acknowledging the importance of Information Systems

Information systems (IS) play a crucial role in the way an organisation handles its external and internal processes with a view to facilitate daily transactions and decision making for the future. MRA has not been an exception since the Information Systems Department (ISD) fuelled the efficiency achieved during the lockdown period.



The Work from Home (WFH) was a success with the collaboration of ISD. WFH was already on pilot test in some specific departments from August 2019 to January 2020, as per the Business Continuity Plan. However, the lockdown gave a push to implement WFH across all departments of the MRA. The ISD facilitated the process and provided staff with the necessary systems and infrastructure to perform the required tasks from home.

The ISD instantly created the necessary online platforms for employers and self-employed individuals to apply for the Government Wage Assistance Scheme (GWAS) and Self-Employed Assistance Scheme (SEAS).



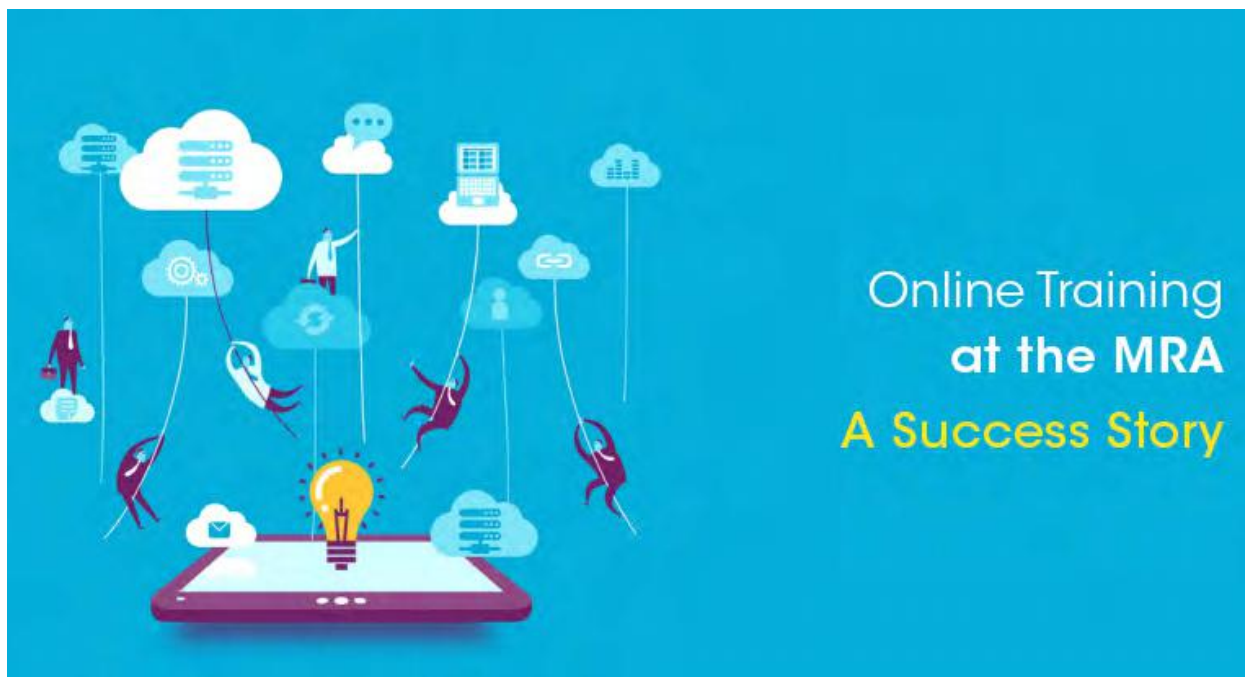
The staff of the ISD worked remotely to provide technical assistance to MRA compliance staff to access vital services from home to attend to internal and external requests. Home working was gradually extended to staff from other departments. Apart from Customs Officers who were physically deployed daily, in essential services in Customs, other Customs Officers (187) were working from home on other essential services such as monitoring/clearance of consignments through the Customs Management System (CMS), risk management and excise operations.

In terms of logistics, around 100 laptops were purchased, the bandwidth was increased fourfold, software licences were purchased and security features were enhanced in order to support the WFH initiative.



CORONAVIRUS PREVENTION

MRA e-Newsletter - Mar/Apr/May 2020



Online Training at the MRA A Success Story

Fifty-one Trainee Tax Officers joined the MRA family on 02 March 2020 and started a new chapter in their career. They embarked with their curriculum course on taxation which spanned over a period of one year. Who would have believed that on 20 March 2020, Mauritius would be subject to complete lockdown?

The challenge was to shift from face to face training to virtual learning. The way forward was to turn the challenge into an opportunity by leveraging on technology, ensuring effective communication, confidence, collaboration and commitment. Initial communication with the Trainees was established through WhatsApp, email and telephone.

e-learning was promoted to allow the trainees to complete their curriculum on time. To achieve this endeavour, Zoom was adopted and virtual training was given on a daily basis which started as from 26 March 2020. The training unfolded smoothly and became an ideal platform for trainees and resource persons alike to interact and engage with meaningful and constructive dialogue.

Mr M. Hannelas, Director, Large Taxpayer Department (LTD), Mrs C. Gunnoo, Director, Medium & Small Taxpayer Department (MSTD) and Section Heads made a point to share their unique experiences with the trainees, thereby adding value to the overall quality of the training. The Trainees expressed their entire satisfaction with new knowledge and skills imparted to them on taxation. They will be sitting for their first trimester examination in mid June 2020 and benefit from a series of guided revision, homework and group assignments and debriefed on areas of improvements. This new model of learning has become the new normal and has been replicated with 23 temporary Officers who are about to complete their third Trimester.

In the same vein, the MRA Training Academy extended a series of online training to other members of the MRA. For instance, Intellectual Property Rights weeks on Brand Protection was held during the month of May 2020. Various in-house training such as 'Practices to boost mental resilience' was conducted by Ms. S. Pokeerbux, MRA Psychologist.

The MRA Training Academy capitalized on a number of online training offered by ATAF, the WCO as well as the Anti-Money Laundering Legislation dispensed by Resource Persons from the EU among others. Moreover, international virtual missions on Tax Administration responses to COVID-19 were attended by Mr Sudhamo Lal, Director-General of the MRA, together with other Directors and Assistant Directors.

Online training and meetings have become the new normal at the MRA and rests firmly anchored on the following adage ***"Where there is a will, there is a way, and the will shall not falter and the mind shall be kept alive towards the objective"***.

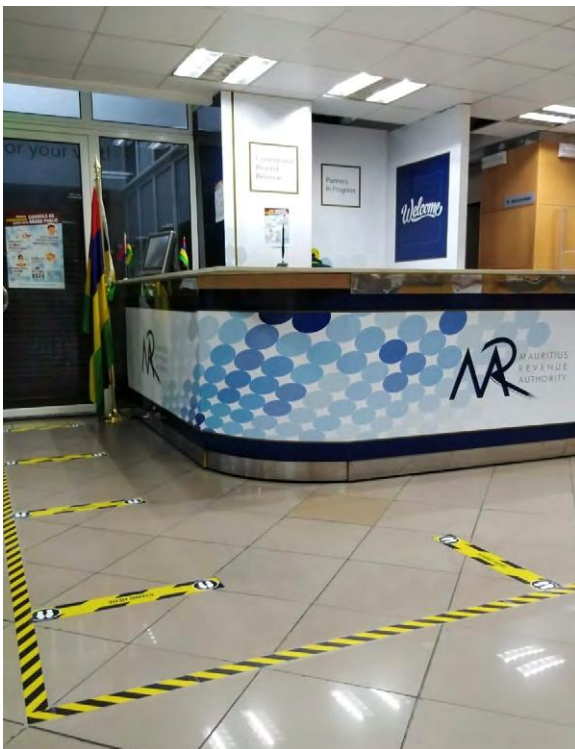


Sanitary measures taken by the MRA for the protection of its staff

The MRA has put in place a series of measures to protect its staff and stakeholders against any risk that may arise from Covid-19. Immediately after the confinement was announced by the Government, safety measures were taken since many MRA officers were physically deployed in essential services on a daily basis.

A Resumption Plan was developed, defining the new working arrangements and measures that were established, to ensure a smooth restart of normal business. Guidelines on safety measures concerning hand hygiene, social distancing, self-isolation, travelling and 'No Shaking-Hands Policy' were communicated to staff through circulars and posters.

Sanitisers have been placed at strategic location such as at the entrance of each building, lift lobbies and toilet entrances. Pocket size hand sanitiser bottles have been distributed to each officer upon resumption of duty, for their personal use. At all point of entry of office premises, contactless thermometers are being used to take temperature of staff and visitors. Individuals accessing the premises are also requested to wear their face masks.



In line with the Government's policy to test all front liners, COVID-19 Rapid Test were conducted on 220 Custom Officers who had worked during the confinement period, at Custom House, PATS & SSRIA, and all were tested negative. Same arrangements was made for staff working at Cash Counter and Customer Service at Eham Court.

Markings to respect social distancing in premises have been made and same have been placed on the floor to ensure appropriate space when proceeding to office. Office doors are kept open to avoid unnecessary touching of door handles. Cleaning and disinfection of all MRA premises, including air conditioning, were done.

Staff members are refrained from holding meetings with colleagues and stakeholders. Alternatively, they are able to discuss with colleagues and stakeholders by phone, e-mail, and through videoconferencing. Training & developmental activities, both local and international are effected virtually, through online facilities. The canteen at Custom House and gyms are temporarily closed. Temporary isolation rooms have been catered for and a Response Team has been set up to attend to emergencies.



The Covid-19 Monitoring Committee, chaired by the Director-General, with members of the Management Team met once every month to review the situation. A Sub-Committee meets every week to look into the daily prevention, control and emergencies prevailing in office.



WASH YOUR HANDS
AT LEAST 20 SECONDS



USE SOAP



WEAR MASK



AVOID CROWDS



AVOID HANDSHAKE



DISINFECT CONTACT ELEMENTS

Online hearing of tax case by the ARC



Due to the lockdown, all tax cases scheduled up to 29 May 2020 at the Assessment Review Committee (ARC) were postponed. However, the ARC took the initiative to hear appeal cases through video conferencing.

The first case was heard virtually on 13 May 2020. The taxpayer was represented by his legal and tax representatives and the MRA was assisted by a representative from the State Law Office (SLO). Both parties attended the online hearing and appreciated the new experience without the need to move from home.

The new initiative was well received by the MRA counterpart and it is firmly believed that it will facilitate both the MRA and stakeholders to expedite finalisation of cases in the most effective and efficient manner.



e-PAYMENT OF TAXES

Services redefined

Register yourself for the
DIRECT DEBIT facility

HOW?

Download a
PLACH DIRECT DEBIT MANDATE form
from MRA website: www.mra.mu

Print a copy and
fill-in the required information.

Send a signed copy of the form to the
head office of the MRA,
Ehram Court, Port Louis.

For additional information, visit MRA website or
phone MRA helpdesk on 207 6000.

