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Officials of the **US Drug Enforcement Administration** paid a courtesy visit to the Director-General of the MRA, Mr. Sudhamo Lal, on 26 April 2022.



# The MRA collaborates with the US Drug Enforcement Administration

The Mauritius Revenue Authority (MRA) organised a training on “Combating Drug Trafficking” from 26 to 28 April 2022 at the MRA Training Academy, Custom House, Mer Rouge in collaboration with the US Drug Enforcement Administration (DEA) and the US Embassy in Mauritius.



The aim of the training is to enhance the skills of Law Enforcement Officers in the identification of precursor chemicals and dangerous drugs, collect evidence and exploit information, and employ operational skills to combat drug trafficking.

The participants from Mauritius Police Force (MPF), Forensic Science Laboratory (FSL), DPP's Office and the MRA Customs actively participated in the sessions. This training will enhance the synergy and the effective collaboration among sister agencies in the fight against drug trafficking. It was a continuation of a course on 'Narcotic Investigation' held in February 2018 by the DEA.



In her keynote address, Mrs. Judes E. DeBaere, Chargé d'Affaires of US Embassy thanked the Mauritius Revenue Authority for having generously accepted to host the training at the Training Academy, Custom House.

*"The DEA and U.S. Government as a whole will continue to work to assist all nations in the East Africa region to combat drug trafficking. Through initiatives such as this training we will increase maritime border security and strengthen investigative capabilities. The skills you take home with you will have an immediate impact on the streets of Mauritius",* she added.

In his closing address, the Director of Customs, Mr. V. Ramburun, expressed his deep gratitude to the US Government and the US Embassy for its unflinching support in building the capacity of enforcement agencies in Mauritius. In this endeavour, Mauritian Enforcement Officers were trained on Narcotics Investigations in February 2018. MRA customs officers are also given the opportunity to attend training courses at the U.S. funded International Law Enforcement Academy in Botswana.

Mr. V. Ramburun highlighted that during the past five years, MRA Customs officers have detected dangerous drugs worth more 5 billion rupees. *"We are leveraging on state of the art equipment to further enhance the operational capabilities of our officers. Body scanners which are speedy and accurate have been procured and are now operational at the airport. A drug loo to facilitate the hygienic recovery of pellets is also operational at the airport and thus reduces lengthy and delicate procedures previously put in place",* he added.

The Three-Day US funded Training culminated with an award of certificates to 38 participants who successfully followed the course.



The ceremony was marked by the presence of Mrs. Judes E. DeBaere, Chargé d'Affaires, US Embassy, Mr. Val Penascino, Regional Security Officer at the US Embassy, Mr. R. Olson, DEA Country Attaché, Mrs. Vidhu Madhub-Dassyné, Director, Forensic Science Laboratory (FSL), Mr. Choolun Bhojoo, Deputy Commissioner of Police, ADSU, Mr. Vivekanand Ramburun, Director, Customs, Mr. Dhoojanaden Maunikum, Director, Human Resources & Training Dept. of the MRA, Senior MRA officers and participants.

# The first case of drug with corporeal concealment detected by the new MRA Whole Body Scanner

Following the installation of a whole body scanning facility at the SSR International Airport, the Mauritius Revenue Authority (MRA) has detected its first case of suspected corporeal concealment of drugs. In fact, on Friday 22 April 2022, the Customs Anti-Narcotics Section (CANS) of the MRA intercepted two passengers at the SSR International Airport arriving on board Kenya Airways flight KQ 270 from Nairobi, Kenya.



The two passengers aged 38 and 46 respectively, were leaving through the Green Channel when they were intercepted by MRA CANS officers. The two passengers were subject to a body search and an examination of their luggage was carried out, but nothing incriminating was found.

A body scan was eventually, carried out on both passengers and their body scanning images revealed the presence of foreign bodies in their stomachs, suspected to be dangerous drugs. Upon questioning, both passengers confessed having swallowed a number of pellets each.



The passengers were handed over to ADSU for medical examination and follow up. After the necessary medical examination, the two passengers purged 119 pellets of drug suspected to be heroin.



# The MRA educates its stakeholders



For the month of April 2022, MRA's resource persons conducted an educational session at the Federation of Progressive Unions on the Portable Retirement Gratuity Fund (PRGF). This session was delivered on 07 April 2022, by Mrs. Pratima Puholoo, Section Head at the Operational Services Department of the MRA.

Stakeholders were informed of the main features of the Portable Retirement Gratuity Fund, which is implemented, as from the month of January 2022.

Moreover, with a view to raise awareness on the importance of taxation among the youngsters, four educational sessions were conducted for students of Lycee Mauricien, Floreal SSS, Loreto College, Curepipe and Quartier Militaire SSS.



## Frequently Asked Questions

# VAT Refund Scheme on Residential Building/Apartment

### 1. What is this scheme about?

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

### 2. Who can apply for a refund of VAT under this scheme?

Any person who is a citizen of Mauritius of 18 years of age or over, and whose annual net income for income tax purposes and that of his spouse does not, in the aggregate, exceed 1 million rupees.

### 3. What are the other conditions to be met to be able to apply for the refund?

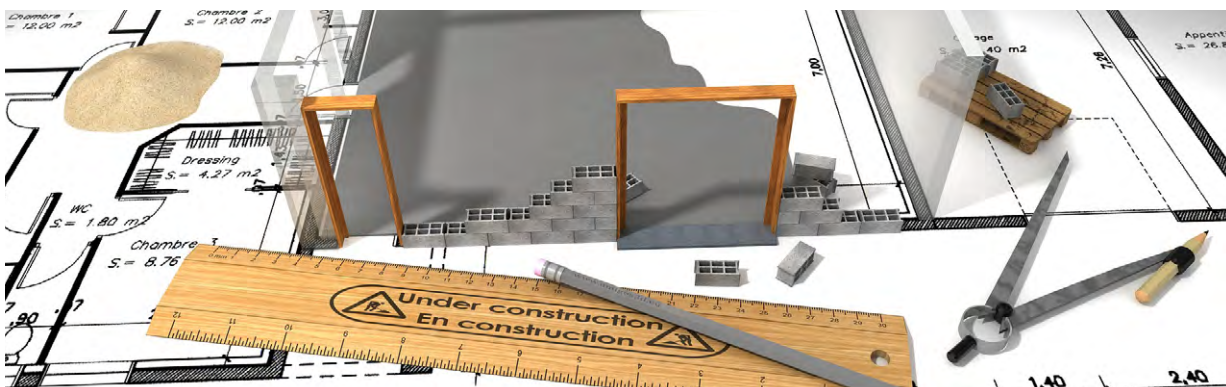
- i. The construction of the residential building, house or residential apartment must be started and completed in the years 2014 to 2024 and in the period of 6 months ending 30 June 2025;
- ii. The applicant or his spouse must be the owner or co-owner of the residential building or residential apartment; and
- iii. The cost of the construction of the residential building or the purchase price of the residential apartment or house must not exceed 3 million rupees;
- iv. The claim for refund shall not be in relation to a property on:
  - a. Pas Geometriques;
  - b. Real State under the Investment Promotion ( Real State Development Scheme) Regulations 2007;
  - c. Property Development under the Investment Promotion (Property Development Scheme) Regulations 2015;
  - d. Invest Hotel under the Investment Promotion (Invest Hotel Scheme) Regulations 2015;
  - e. Smart City under the Investment Promotion ( Smart City Scheme) Regulations 2015.
- v. The refund is applicable on the construction of a first residence only.

### 4. If the cost of the construction of the residential building or the purchase price of the residential apartment exceeds 3 million rupees, can an application still be made for the refund of VAT on the first 3 million rupees?

No. An application for refund of VAT would be entertained only where the cost of the construction of the residential building or the purchase price of the residential apartment or house does not exceed 3 million rupees.

### 5. What is the maximum amount of VAT that an applicant can claim for the construction of a residential building or the purchase of a residential apartment or house?

Any refund of VAT to the applicant and his spouse must not in the aggregate, exceed 300,000 rupees.



## Frequently Asked Questions

### VAT Refund Scheme on Residential Building/Apartment

#### 6. How and when to apply for a refund of VAT under the scheme?

Application for refund must be made electronically on the website of MRA: [www.mra.mu](http://www.mra.mu) within 30 days from the end of every quarter during which the VAT has been paid. An application will not be entertained where it is made more than 12 months from the date of the VAT invoice or receipt.

#### 7. Can a claim for refund be made in respect of any amount of VAT paid during a quarter?

An application must be made only if the amount refundable in respect of a quarter exceeds 25,000 rupees. If the amount refundable does not exceed Rs 25,000 in respect of a quarter, it may be claimed in the subsequent quarter provided the total amount claimed in the application exceeds Rs 25,000.

This threshold of Rs 25,000 would not apply;

- i. in respect of the final application; or
- ii. if the amount of VAT paid during a quarter and the three preceding quarters does not exceed Rs. 25,000.

#### 8. What documents should be submitted with an application for refund under the scheme?

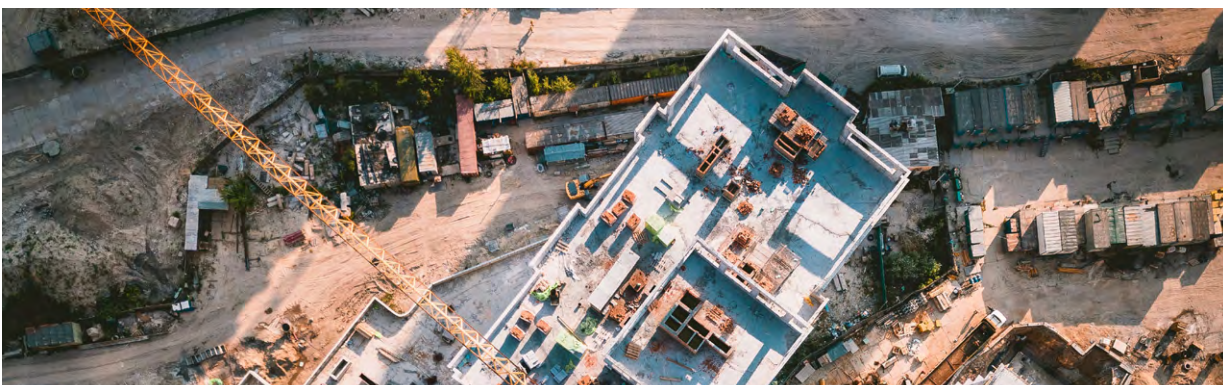
For the first application only, applicants should provide hard copies of the following documents:

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

For subsequent applications, only original VAT invoices must be submitted in hardcopy for verification. Applications should be made through the MRA website: [www.mra.mu](http://www.mra.mu)

#### 9. How much time does it take for an application for refund to be approved by the MRA?

The MRA will proceed with the refund within 30 days from the date of receipt of the application, provided all conditions are satisfied and relevant documents submitted.



## Frequently Asked Questions

### VAT Refund Scheme on Residential Building/Apartment

#### 10. How to calculate the deemed VAT that can be claimed for refund upon the purchase of a residential apartment or house from a property developer?

The deemed VAT can be calculated as follows:

**Purchase Price x 0.104**

##### What about payment by instalment?

Where the payment is made by instalment, the amount to be claimed in a particular quarter is to be calculated as follows Amount paid x 0.104, provided the total amount claimed does not exceed purchase price x 0.104

#### 11. Where can the application for VAT refund be made?

Applications must be made electronically on the MRA website: [www.mra.mu](http://www.mra.mu)

