

**JULY
2022**



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EDITORIAL NOTE

Dear Readers,

During the month of July, the Mauritius Revenue Authority (MRA) initiated the First Payments of the CSG Income Allowance. The launching was graced by the Prime Minister, Honourable Pravind Kumar Jugnauth and Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development and Mr. Sudhamo Lal, Director-General of the MRA.

The MRA also launched two updated manuals on Income Tax Law and Practice.

Moreover, to reinforce its team in the fight against drug trafficking, border protection and trade facilitation, the MRA recruited sixty-six additional Customs Officers.

Last but not least, to enhance the understanding of our Readers, a new corner entitled: **Did You Know?** adds to the content of our monthly e-Newsletter. To begin with, we shall be talking about;

- **Cost, Insurance, Freight (CIF);**
- **Free on Board (FOB); and**
- **The Implementation of the Harmonized System 2022 at the MRA.**

We would like to seize this opportunity to acknowledge and thank all those who have contributed to make this publication possible.

We wish you a pleasant reading.

Editorial team

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CSG INCOME ALLOWANCE

The Prime Minister commends the MRA for the prompt implementation of the CSG Income Allowance

► Social Contribution (CSG)
Income Allowance (Provide Bank Details)



The first payments were launched by the Prime Minister, Hon. Pravind Kumar Jugnauth at the seat of the MRA Head Office, Eham Court, in Port-Louis, on Friday 8th July 2022, in the presence of Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development, and Mr. Sudhamo Lal, Director-General of the MRA.

Hon. Pravind Kumar Jugnauth commended the MRA for the prompt implementation of the CSG Income Allowance, which was announced by the Mauritian Government, in the Budget Speech 2022-2023. He expressed his gratitude to all employees of the MRA for bringing the organization to new heights of success.

In his address, the Prime Minister highlighted that the CSG Income Allowance will provide a financial relief to some 350,000 people and will cost the Government more than 4.6 billion rupees, and it will not be subject to tax. This direct monthly Income Allowance is paid to eligible employees and Self-Employed individuals in the Republic of Mauritius, and Expatriates, for the months of July 2022 to June 2023, and one additional month as bonus in December 2022, by the Mauritius Revenue Authority (MRA).

The Prime Minister spoke about the difficult global situation impacted by the Covid-19 and the Ukraine-Russia conflict. He observed an upsurge in prices in raw materials and basic commodities. To this end, the CSG Income Allowance is one of the measures taken

by the Government in its endeavour to better support the population.

For Mr. Sudhamo Lal, Director-General of the MRA, the CSG Income Allowance is an exceptional milestone for the working population especially in the current economic situation. He underlined that the implementation of this scheme has been made possible by the Information Services Department, the Finance and the Administration Department, the Operational Services Department and the Taxpayer Education and Communication Department so that the eligible Employees and Self-Employed individuals may benefit from this allowance on time.





Who are eligible for the Income Allowance of Rs.1,000?

- Employees in the Republic of Mauritius, in both the private and public sectors.
- Expatriate Employees.
- Self-employed individuals, both Mauritians and Expatriates.

Eligibility criteria

- Their emoluments, excluding exempt income and statutory end-of-year bonus, together with any basic retirement or widows pension derived, should not exceed Rs. 50,000;
- The individual should be at least 16 and not more than 65 years old, and
- The employer of the eligible employee, as well as the Self-employed Individual, should be in compliance with his obligations under the Social Contribution and Social Benefits Act.

When will the payment be effected?

The CSG Income Allowance will be paid at the beginning of each corresponding month. Any delay in providing the bank details will result in a delay in the payment of the allowance.

How to provide bank account numbers?

To enable MRA to effect payment of the allowance, eligible Employees and Self-employed Individuals should provide their bank account number using the facility available on the MRA website: www.mra.mu

Their bank accounts will be directly credited with the income allowance of **Rs. 1000** if they meet the eligibility criteria.

For any additional information regarding CSG Income Allowance, potential beneficiaries may call on MRA's Help Desk **207 6000**, during working hours, or send an email on fsu@mra.mu



STATISTICS

CSG Income Allowance

By 31 July 2022



The MRA has disbursed Rs. 265 Million for the CSG Income Allowance payment of Rs. 1,000.

310 000 Bank Accounts were received by the MRA.

The Bank Accounts of 265,050 beneficiaries who have met all the eligibility criteria have been credited.

Awareness Campaign on CSG Income Allowance

The MRA made **68 radio interventions** in July to sensitize potential beneficiaries.

In line with its awareness Campaign for CSG Income Allowance, the MRA participated in a series of TV/RADIO programs broadcasted on the Mauritius Broadcasting Corporation (MBC) and private radios during the month of July.

The MRA officials have participated in the following:

2 TV Programmes on MBC

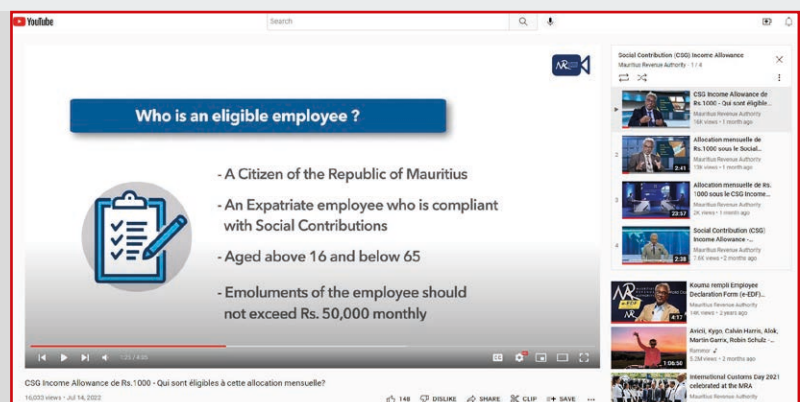
4 TV News Reports

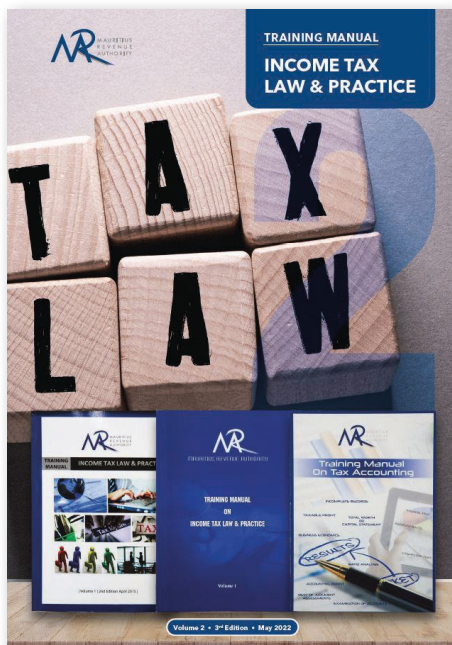
4 Radio Programmes.

18 'One-Minute Radio Programmes' on MBC Radio.

68 Radio Interventions both on public and private radios.

Moreover, various short explanatory videos, produced by the Taxpayers Education and Communication Department (TECD) team are available on MRA Facebook and MRA YouTube Channel.





THE MRA LAUNCHES TWO MANUALS ON INCOME TAX LAW AND PRACTICE

A revised edition of the two-volume Training Manual on Income Tax Law and Practice, prepared by Mr. Mario Hannelas, Technical Advisor to the Director-General at the MRA, was launched on Thursday 07 July 2022 at Ehram Court, Port-Louis.

This in-house publication provides a broad understanding of the Mauritius Income Tax System to tax officials and enhances their right skills and capabilities to be able to perform efficiently at work.

The official launching of the two manuals was followed by a presentation on 'Judicial Review in Tax Matters' delivered by Mr. R. Ramlooll, Solicitor-General.

The topics discussed by Mr. R. Ramlooll, Solicitor-General, were as follows:

- Judicial Review in Tax Matters
- Mode of Applying for Judicial Review (Order)
- Statement containing grounds for application and relief sought (applicant cannot travel outside the statement)
- Section 119 of the Constitution
- Notice of Motion
- Affidavit
- Third principle to natural justice
- Portable Retirement Gratuity Fund



MRA RECRUITS 66 NEW CUSTOMS OFFICERS

Sixty-six new Customs Officers have received their letters of appointment. After the successful completion of their one-year intensive training programme on Customs issues, laws and processes, and physical training, they received their letter of offer on Wednesday 20th July 2022 during a 'Passing Out' ceremony. The event was held at the Integrated Customs Clearance Centre (ICCC) at Plaine Magnien, in the presence of Mr. Dhanraj Ramdin, MRA Acting Director-General, Mr. Vivekanand Ramburun, Director of Customs, Mr. Dhoojanaden Maunikum, Director of Human Resources & Training, and close relatives of the new recruits.

In his address, Mr. Dhanraj Ramdin highlighted on MRA's core values, namely, integrity, responsiveness, fairness, transparency and accountability. He underscored the importance of the MRA Oath of Confidentiality to sustain their daily task.

Commitment and lifelong learning are the key drivers, Mr. Ramdin emphasized. The wearing of the coveted Customs uniform should be a matter of pride and honour, he added. The Ag. Director-General commended the newly appointed Customs Officers and wished them a long and fruitful career in MRA Customs.



On his part, Mr. Dhoojanaden Maunikum congratulated the new recruits for their hard work and dedication during their one-year training. He made an appeal to them to serve the MRA and the nation with diligence and honesty for a promising future.





Mr. Vivekanand Ramburun explained the challenges that a Customs Officer may face in his/her career. He underlined the evolution of the tasks of a Customs Officer from revenue collection to border protection and the protection of society at large against money laundering and drug trafficking.

During this ceremony, the Customs Officers made a solemn pledge, by way of an Oath of Confidentiality and Commitment, to truly serve the MRA to the best of their abilities and to fulfil their obligations with professionalism, diligence, integrity and honesty.

The MRA has a workforce of approximately 1500 employees, out of which, 637 Customs Officers including the new recruits. It is worth underlining that, since its inception in 2006, the Organization has been living up to its commitment of being an equal opportunity employer.



MRA TOASTMASTERS CLUB ELECTS ITS NEW EXECUTIVE COMMITTEE MEMBERS

Accredited in February 2021, the MRA Toastmasters Club is a nonprofit educational organization that teaches public speaking and leadership skills. The Club helps people from diverse backgrounds to become more confident speakers, communicators, and leaders. As at date, the MRA Toastmasters Club has 24 subscribed members. The meeting takes place every first and third Wednesdays of the month.

After one and a half year of existence, the MRA members have significantly improved in the art of communication and public speaking and have also represented our club in the International Toastmasters Speech Contest 2021 and 2022.

During both contests, the MRA Toastmasters Club won the following trophies:

- First place in Table Topics Contest at Area Level (Port Louis and Ebène) in 2021
- First place in Evaluation Contest at Area Level in 2021
- Third place in Evaluation Contest at Division Level (Mauritius and Madagascar) in 2021
- First place in Table Topics Contest at Area Level in 2022
- First place in Table Topics Contest at Division Level in 2022
- Semi-Finalist in Table Topics Contest at District Level (Africa) in 2022



The election for the new Executive Committee Members of the Mauritius Revenue Authority Toastmasters Club was held on Wednesday 22 June 2022 at Level 6, Custom House, Mer Rouge.

The new team of eight members are:

President: Mr. Sewraj Duhonarrain

Vice President Education (VPE): Mr. Vinod Dabeea

Vice President Membership (VPM): Mrs. Vashuda Devi Degnarain

Vice President Public Relations (VPPR): Mrs. Aroona Mugon

Secretary: Mrs. Chaya Devi Fowdar Sham

Treasurer: Ms. Monisha Devi Bundun

Sergeant at Arms (SAA): Mr. Intish Goreeba

Immediate Past President (IPP): Ms. Fraiihah Beigum Bhunnoo

According to Mr. Sewraj Duhonarrain, new President of the MRA Toastmasters, "the Club is the gateway to be a great public speaker and leader". He encourages the MRA staff to join the MRA Toastmasters Club, where they will learn and practice the art of Communication and Public Speaking.

More interestingly, if a person is hesitant to join the Toastmasters Club, he/she can attend the Club session as a Guest.

New projects

Club meetings in a different set-up

The Mauritius Revenue Authority Toastmasters Club usually meets at Custom House, Mer Rouge. However, due to the coronavirus the members of the Club preferred to hold virtual meetings, via Zoom. With the ease of the sanitary restrictions, the Mauritius Revenue Authority Toastmasters Club is planning to hold meetings outside the formal layout. For instance, a Club meeting themed around Nature or Breaking the traditional barriers may be conducted in an unconventional space like a garden or a park.

Organization of Club Contests

With a view to helping members to further improve their eloquent skills, Speech Contests, Evaluational Contests and Table Topics Contests will be organized within the Club. The members of the Mauritius Revenue Authority Toastmasters Club will be rewarded accordingly.

YouTube Channel

The Club plans to create its own YouTube Channel and upload relevant videos.

MRA Toastmasters Club Website

In addition to the present WhatsApp group/mail, the Mauritius Revenue Authority Toastmasters Club aims to set up its own website to provide more visibility of the Club.



STAFF WELFARE

MRA consolidates its team for better stamina

Guided by a spirit of friendship and camaraderie, the Mauritius Revenue Authority (MRA) organized a Team Building Exercise in collaboration with the National Coast Guard (NCG) Training, the Finance and Administration Department and the Human Resources and Training Department in June 2022.

Thirty staff participated in this Team Building Exercise. It started at 08h45 with a visit to 'Pont Naturel' followed by nature walk of about six kilometers from Le Bouchon public beach along coastal road. The first part of the exercise culminated with a wellness and yoga session in line with the famous adage 'a sound mind in a sound body.'



Moreover, sports activities and games were also organized at the NCG Training School and each team competed against each other.

The exercise ended at around 14h45 with a debriefing exercise and prize giving to the winning teams.

Another Team Building Exercise was also organized for 66 Trainee Customs Officers on 04 and 11 June

2022 in collaboration with the NCG Training School. The aim was to nurture team skills through guided activities such as sports and games.

It is worth underlining that similar activities for other department and sections of the MRA will be organized in the near future.



CSR

MRA staff support the Association of Disability Service Providers

Employees of the MRA participated financially to the setting up of a Football Club by the **Association of Disability Service Providers (ADSP)** on Friday 22 July 2022. The donation, remitted by MRA staff will benefit some 30 children with special educational needs.

In her address, Mrs. Patchemah Ullagen emphasized the importance of having the Special Educational Needs (SEN) programme to respond positively and adequately to the special educational provision in place. She strongly believes in the creation of a barrier-free and child-focused learning environment to ensure the inclusion of all students with SEN, irrespective of their age, gender, ethnicity, language, social status and impairment. Mrs. Patchemah Ullagen explained that the curriculum was designed in such a way that it allowed flexibility and adaptability to be implemented together with the mainstream curriculum for primary education, provided by the Ministry of Education.

Situated at Long-Mountain, ADSP caters for around 80 children with Special Education Needs by providing special academic education, holistic programmes and life skills training. Moreover, the ADSP offers Pre-vocational skills training to students with limited academic performance. The students are trained in personal hygiene in kitchen/table setting, household tasks, Art & Craft and gardening.

It was also an opportunity for the Taxpayers Education and Communication Department (TECD) at the MRA to distribute some sweets, juice and little gifts to the children.

The event was marked by the participation, among others, of Mr. Dhanraj Ramdin, Ag. Director- General at the MRA and Mr. Mario Hannelas, Technical Advisor to the Director-General.





DID YOU KNOW?

INTERESTING FACT

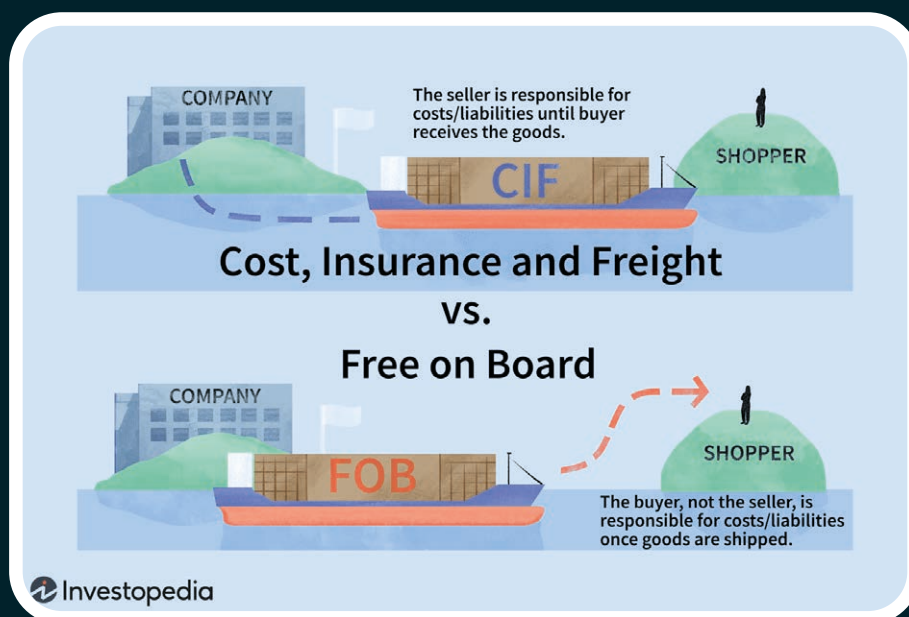
Cost, Insurance and Freight (CIF)

Cost, insurance and freight (CIF) are international shipping agreements used in the transportation of goods between a buyer and a seller. The seller covers the shipping cost and insurance.

Free on Board (FOB) Value

Free on Board (FOB) is a shipment term used to specify whether the seller or the buyer is liable for goods that are damaged or destroyed during shipping.

The main difference between FOB and CIF is the liability and ownership transfer. In most cases of FOB, liability and title possession may alter when the shipment leaves the point of origin. Whereas with CIF, responsibility transfers to the purchaser when the goods reach the point of destination.



IMPLEMENTATION OF HARMONIZED SYSTEM 2022

The MRA is fully migrated to the seventh edition of the Harmonized System (HS) nomenclature which entered into force on 1st January 2022. The HS is used worldwide for the uniform classification of goods traded internationally, and has been accepted by all Contracting Parties to the Harmonized System Convention.

The MRA Customs worked in close cooperation with the World Customs Organization (WCO), which is within the framework of the EU-WCO Programme for Harmonized System in Africa (HS-Africa Programme) to successfully ensure the timely and coordinated implementation of the HS 2022 amendments on 1st January 2022.

The new HS 2022 edition brought a total of 351 sets of amendments covering a wide range of goods moving across borders.

Some of the major changes are:

- New Heading for Electrical and electronic waste and scrap under the Basel Convention. (e-Waste)
- New Sub-heading for nicotine-based products, electronic cigarettes and similar personal electric vaporizing devices.
- Unmanned aerial vehicles (UAVs) such as drones have also gained their own specific provisions to simplify the classification of these aircrafts.
- Smartphones will have their own sub-heading.
- Separate identification of flat panel display modules irrespective of their final use.
- Diagnostic kits for the identification of infectious diseases; new provisions for placebos and clinical trial kits for medical research.
- Many new subheadings have been created for dual use goods that could be diverted for unauthorized use, such as radioactive materials and biological safety cabinets, as well as for items required for the construction of improvised explosive devices, such as detonators.
- New subheadings for specific chemicals controlled under the Chemical Weapons Convention (CWC), for certain hazardous chemicals controlled under the Rotterdam Convention and for certain persistent organic pollutants (POPs) controlled under the Stockholm Convention.
- New subheadings have been introduced for the monitoring and control of fentanyl and their derivatives as well as two fentanyl precursors at the request of the International Narcotics Control Board (INCB).
- New heading has been introduced for gases controlled under the Kigali Amendment of the Montreal Protocol.





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