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EDITORIAL NOTE

Dear Readers,

In this edition we shall lay emphasis on Intellectual Property Rights (IPR). The MRA Customs Department has an important role to play in protecting society against fake, pirated and counterfeit goods. Undoubtedly, by protecting Intellectual Property Rights, MRA Customs protects the public from dangerous and hazardous goods on the market, and promotes a healthier business environment.

The number of counterfeit items seized by customs has increased. Between January 2022 and November 2022, the Customs Department seized many counterfeit goods worth Rs. 8,991,333 (Duty paid Value) whereas in 2021, more precisely, from January to December, counterfeit goods worth Rs. 3,278,483 were seized.

MRA Customs cannot fight the battle against counterfeit goods alone. It is important that brand owners register their IP rights at the MRA. In other words, the Customs Department can only protect the 'Rights Holders' of those who apply to Mauritius Customs for assistance to protect their rights.

We wish you a pleasant reading.

Editorial team

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15th Integrity Advisory Committee:

STAKEHOLDERS COMMEND THE WORK OF THE MRA



The Mauritius Revenue Authority (MRA) hosted its 15th Integrity Advisory Committee (IAC) under the Chairmanship of Mr. Sudhamo Lal on Wednesday, 9 November 2022 at the Integrated Customs Clearance Centre (ICCC), Le Chaland, Plaine Magnien. The stakeholders present during the committee expressed their appreciation for the progress made in terms of integrity at the MRA, which is in line with international best practices.

The Integrity Advisory Committee was set up in 2011 by the Board of the MRA to act as a bridge between the MRA and the trading community in order to enhance cooperation and collaboration in the fight against corruption and to promote integrity in the organization.

He explained that the Integrated Customs Clearance Centre (ICCC) is part of a major development plan in the airport area, including the setting up of a Cargo Village and the extension of the Freeport zone which aims to reduce the cost of doing business. He highlighted that this new concept is in line with the



recommendation of the World Customs Organization's (WCO) for Coordinated Border Management (CBM).

Mr. Lal rejoiced that ICCC will be fully operational soon and it will act as a one-stop shop comprising several ministries and departments involved in the clearance of goods.

"MRA, in its quest to become a world class revenue authority, has continuously adopted the best international practices. Thus, the ICCC will facilitate trade, reduce the dwell-time of goods, and contribute in the fight against drug trafficking, money laundering and corruption", the Director-General said.

On her part, Mrs. Sumita Moorroogen, the Director of Internal Audit Division at the MRA, emphasized the Quality Assurance Improvement Program and she reassured the committee that all the recommendations were successfully implemented to ensure good service delivery in a timely manner.

Mr. Vivekanand Ramburun, the Director of Customs at the MRA, elaborated on the operational aspect of ICCC to ensure border protection and fight against drug trafficking.

Mr. Rajeev Gobin, Team Leader, in charge of the Internal Affairs Division at the MRA, gave an overview of the different missions carried out by the MRA on behalf of the World Customs Organization (WCO) for the benefit of various Revenue and Customs administrations around the world.

Also intervening during this event, Mrs. Aruna Radhakeesoon, Chairperson of the National Committee on Corporate Governance, applauded the sustained work of the MRA and its commitment to deliver services effectively at the ICCC.

The other external committee members who were present at the 15th Integrity Advisory Committee were: Mr. Allen Sandrazie, President of the Mauritius Taxpayers Association, Mr. Ameene Kodabux, Treasurer of the Mauritius Council of Social Service, Mr. Mohammud Umar Quayyam Annowar, Board Secretary of the Mauritius Institute of Professional Accountants, and Mrs. Nishta Surajbali, Economist at the Mauritius Chamber of Commerce and Industry, among others.



Mrs. S. Moorroogen, Director, Internal Audit Division



Mr. V. Ramburun, Director, Customs Dept.



Mr. R. Gobin, Team Leader, in charge of the Internal Affairs Division



MAURITIUS HELPS SIERRA LEONE IN DEVELOPING ITS ANTI-CORRUPTION FRAMEWORK

Mr. Benedict Tucker, Head of Internal Affairs Unit of the Sierra Leone National Revenue Authority (NRA), and Mr. Hindolo Abu Suliaman, Officer, National Revenue Authority of Sierra Leone participated in a professional attachment initiative with MRA.



The professional attachment aimed at engaging the participants into the MRA internal affairs ecosystem. The two officials commended the MRA for its unflinching support to assist the NRA in developing a robust and sustainable anti-corruption framework.



BENCHMARKING STUDY TOUR ON DIGITAL STRATEGY

Ten delegates from the Tanzanian Revenue Authority (TRA) visited the Mauritius Revenue Authority (MRA) from 17 to 18 November 2022 for a study tour on Digital Strategy.

The following topics were discussed by MRA senior officers:

- Implementation of a Service Desk Strategy
- Integration of internal and external processes and systems
- System's operation and maintenance (Testing, Backups, Data Centre Management, Restoration test)
- Management of Taxpayer Profile Information
- Data Management Strategy Development
- Automation of Tax Administration and Use of Digital Technologies
- Strengthening Information Security Management Programs
- Mechanism established for performance monitoring, evaluation and reporting of digital strategy initiatives



Thanks to the successful Study Tour, TRA has been able to learn various digital initiatives implemented by MRA.

EXCHANGE OF INFORMATION BETWEEN RRA AND MRA

The Mauritius Revenue Authority (MRA) welcomed seven delegates from the Rwanda Revenue Authority (RRA) to the Head Office of the MRA. The Exchange of Information Benchmarking Visit was held from 21 to 25 November 2022.

As a member of the OECD's Global Forum, Rwanda will be peer-reviewed on the standards for Exchange of Information on Request (EOIR) in 2023. Moreover, it has further committed to making its first exchanges under the Automatic Exchange of Information (AEOI) framework in September 2024.

The following topics, among others, were discussed by MRA senior officers: Approach to Exchange of Information (EOI), Approach to OECD Assessments & Operation of EOI Unit, Exchange of Information on Request (Peer reviews, Procedure manual, Statistics, Monitoring and best practices),

Overview of AEOI Project (Challenges encountered during implementation and Estimated cost of the project), AEOI Reporting System (Procurement and tendering processes), Use of AEOI Information for domestic tax purposes, EOIR Tracking System (Make-or-Buy Decision, Scalability of system, Using software providers).

The discussions were cordial. The Rwanda Revenue Authority (RRA) was grateful to the MRA for the opportunity to learn about the said topics.



MRA Health Week:

990 MRA STAFF MEMBERS AVAIL THEMSELVES OF MEDICAL CHECK-UPS



The MRA Health Week, spanning from 17 to 24 November 2022, was launched by Dr. the Hon. Kailesh Kumar Singh Jagutpal, Minister of Health and Wellness, on Thursday 17 November 2022 at the Custom House, Mer Rouge. The aim of this campaign was to provide the staff of MRA with medical check-ups in their workplace. Around 990 members of MRA staff benefited from this free medical examination.

A series of activities was organized for MRA's staff posted at MRA Offices, namely, Ehram Court, Custom House, and Belfort Tower. The medical checkup comprised: health tests for diabetes, obesity, eyesight, hypertension, electrocardiogram and counseling by a doctor. Moreover, presentation on health-related topics such as prevention of cancer, coronary heart diseases, osteoporosis, and the importance of healthy nutrition were also made.

In his opening remarks, Mr. Sudhamo Lal, Director-General of the MRA, highlighted that *"the MRA has developed a comprehensive Health and Safety approach to foster the well-being of its staff, in line with national laws and prevailing rules and regulations"*.



Mr. Lal also dwelt on the health surveillance programme that has been put in place for MRA Officers who work in hazardous environments.

The programme, he added, has been designed in accordance with the provisions of the Occupational Safety & Health Act and aims at detecting health issues among these staff. It entails regular medical check-ups for the staff.



In view of pushing further its concern for the welfare of its staff, MRA lays emphasis on office ergonomics by providing them with ergonomic workstations, while those with disabilities are provided with facilities such as ramps and wheelchairs.

The Director-General underlined that *"since employees are the most valuable asset, and MRA has the obligation to protect them, the organization has provided regular First-Aid Courses to its staff"*.

In addition, MRA ensures a conducive workplace environment for its staff by enforcing health and safety policies, procedures, regular health and safety visits, inspections and ongoing discussions in health and safety committee meetings.

Mr. Sudhamo Lal also explained that *"since the year 2018, the MRA has put in place an Employee Assistance Programme which is driven by psychologist"*. This programme assists employees in resolving personal problems, including psychological issues, which may affect their performance and their holistic development.

MRA has a Medical Insurance Scheme, whereby the organization contributes to the tune of 70% of the premium for all staff enrolled under it. Under this scheme, members can make claims for expenses incurred on various health issues. MRA has also subscribed to a Group Personal Accident Scheme, catering for cases of accidents.

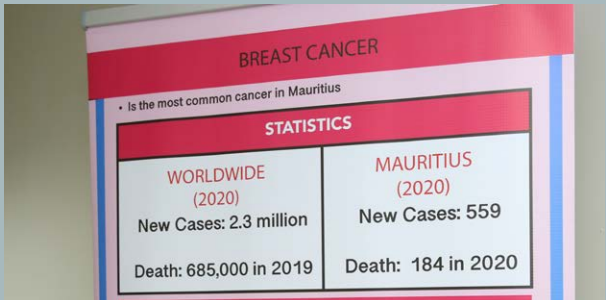


Dr. Jagutpal, the Minister of Health and Wellness, praised the collaborative initiative of both the Ministry and the Mauritius Revenue Authority (MRA) to organize a Health Week which includes Non-Communicable Diseases (NCDs) Screenings, Breast and Cervical Cancer Screenings and free counseling services in health.

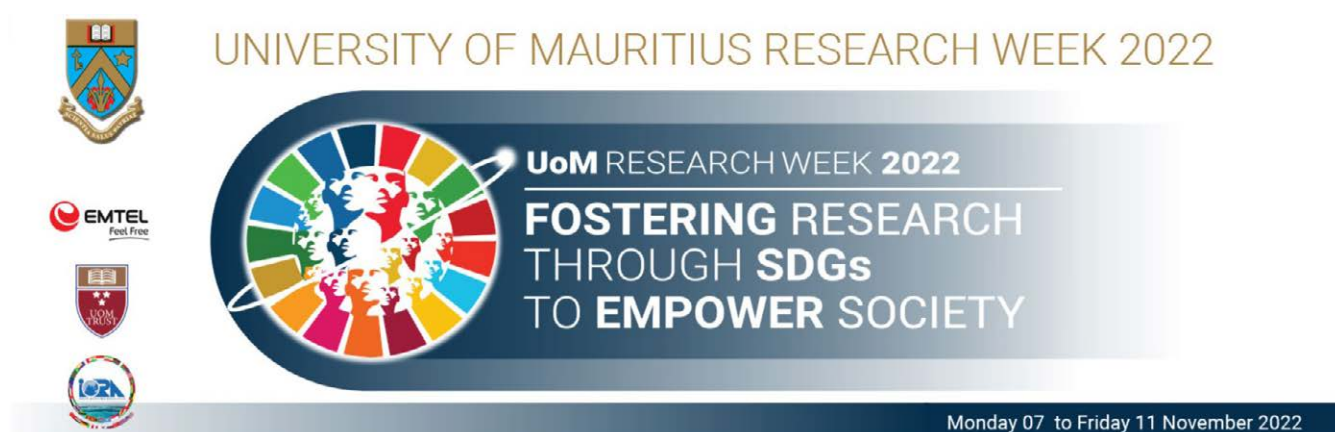
For his part, Mr. Dhoojanaden Maunikum, the Director of Human Resources and Training Department at the MRA explained that “health is essential at work and the MRA has invested significantly in its people”.



MRA has extended its medical campaign to December 2022, for staff who could not make it in the month of November.



MRA CONTRIBUTES IN SDGs



Mr. Sudhamo Lal, Director-General of the Mauritius Revenue Authority participated in the UoM Research Week 2022 which took place at the University of Mauritius on Monday 7 November 2022. The theme was: Fostering Research through SDGs to Empower Society. The event aimed at providing evidence-based research conducted on the 17 SDGs and their implications for society at large.

In his address, Mr. Sudhamo Lal stated that one of the Sustainable Development Goals is to reduce inequality. *"Taxation is a powerful tool to finance the SDG projects, and the country has made significant progress on taxation. There was a time when we had a single rate of income tax of 15%. That is, the rich, the middle income and the lower middle-income taxpayers, paid the same rate. Today, we have marginal income tax rates of 10%, 12.5 % and 15%, which makes the system more progressive"*.

Mr. Lal elaborated on the solidarity levy of 25% which is applied to those persons having a leviable income exceeding Rs. 3 million, that is, those at the top end of the income bracket. *"Taxation", he added, "is important to mobilize the necessary resources with a view to eradicate poverty and hunger, promote sustained and inclusive economic growth and social progress, combat inequalities and protect the environment"*. Tax growth is correlated with economic growth and the population's well-being.

During her key-note address, Honorable Leela Devi Dookun-Luchoomun, Minister of Education, emphasized the collaboration between universities and the world of work. The Sustainable Development Goals (SDGs) is a framework to guide companies, which will, therefore, be a vector of change, especially for Mauritius in the future, she said.



On her part, Ms. Aruna Radhakeesoon, Attorney-at-Law, explained that the Sustainable Development Goals represent methods and processes for the business community. They also characterize good practices as well as standards, she said.

Mr. Avinash Meetoo, Digital Advocate observed that the population is ageing and the workforce is not yet ready for the jobs of the future. *"The country needs more and better people (ware). We need to train our people and we need to bring back the Diaspora and incite foreigners to come"*, he insisted.

The research week was held in hybrid mode, i.e. with face-to-face and virtual sessions, with presentations of academic projects by staff, students and other organizations to showcase findings via both in-person presentations as well as virtual interactions.

'Income Tax in Mauritius'

NEW PUBLICATION BY MR. M. MOSAFEER

Mr. Mustupha Mosafeer, former MRA Director of the Compliance Departments and Technical Advisor to DG, made a presentation on his latest book entitled "Income Tax in Mauritius", on Friday 18 November 2022 at the seat of the MRA, Ehram Court. The book not only comprehensively covers the taxation of individual taxpayers, but also contains a detailed analysis of the taxation of corporations and other corporate structures, such as trusts, corporations and foundations.

Around fifty-one MRA officers participated in this event during which the following topics were discussed: Income tax Act, Corporate taxation, Mauritius Tax Act, Tax policy, Capital Gain, etc.

Mr. Mosafeer had a focused analysis on topics such as the definition of income, the residence and source rules of taxation, section 74 of the Income Tax Act 1995, amongst others. He also provided his insights on the new amendments brought by the Finance (Miscellaneous Provisions) Act 2022 to the Income Tax Act 1995.

Mr. Mosafeer also outlined some local tax cases, which according to him, are jurisprudence and will be very helpful for MRA officers when conducting tax audit.

He strongly believes that *"A tax on income has become part of our life and it is one of the ways in which the Government, representing the people, pays for the services that the people demand, like security, education, health service and support for the less well-off".* Hence, he is of the view that *"it is a propitious time to review the Income Tax Act in the light of the evolution of tax policy at the international level, while preserving the clauses which are still valid today".*



78 RADIO INTERVENTIONS MADE BY MRA OFFICIALS

In November 2022, MRA officials participated in 3 TV interventions and 78 radio interventions on Health Week, e-Invoicing, Tax Arrears Settlement Scheme (TASS) and Prime à l'Emploi to sensitize the public.

Moreover, 17 "One-minute radio programmes" were produced and broadcast on MBC Radio during prime time. The selected topics are based on the latest happenings at the MRA, which include assistance schemes, TASS, Prime à l'Emploi etc. The "One-minute radio programme" shares pertinent information with listeners.

Short explanatory videos, produced by the Taxpayers Education and Communication Department (TECD)

team are available on MRA Facebook Page and MRA's YouTube Channel. Same are disseminated to MRA stakeholders, including the media, through e-press releases and a taxpayer mailing list, as and when required. Taxpayers may, as well, subscribe to the **MRA Taxpayer Mailing List** through the MRA website: www.mra.mu

Click on the below links to view the videos:

- **Tax Arrears Settlement Scheme**
- **Today's youth are tomorrow's taxpayers**
- **e-Invoicing: Le nouveau projet phare de la MRA**
- **Une synthèse du 'Prime à l'Emploi Scheme'**

MRA ANNUAL PRAYER



The Mauritius Revenue Authority (MRA) organized its Annual Prayer on Thursday 10 November 2022 at the Shri Kannanur Mariamen Kovil in Port- Louis and saw the participation of the Director-General of the MRA, Mr. Sudhamo Lal, members of the Management Team, MRA staff and members of the public.

The ceremony began with Pooja Vidhi performed by Aaya Iraiven, the Officiating Priest. Bhajans and Kirtans by MRA staff punctuated the whole ceremony.

During his address, Mr. Lal highlighted that MRA plays a very important role in the socio-economic development of the Republic of Mauritius. *"The task we undertake in regards to revenue collection, provision of financial assistance, trade facilitation, and border protection, are the determining factors in ensuring that the country is on track"*, he emphasized.



Mr. Vivekanand Ramburun, Director of Customs at the MRA, called upon the devotees to uphold the path of righteousness. He explained that Dharma is the universal truth in Hinduism, and it helps every human being to lead a virtuous life in harmony with natural laws as defined in the Holy Scripture.



The ceremony culminated with Mangal Aarti which was followed by Maha Prashaad.



BATER BOULE: CHAMPION

The Mauritius Revenue Authority (MRA) organized its Annual Football Tournament and Fun Games at St François Xavier Stadium, Port Louis on Saturday 26 November 2022. Around 300 participants attended this event.

"Bater Boule" was crowned Champion. The team comprised I. Fazalkhan, K. Ramtohum, N. Ramasawmy, K. Sunnotah, K. Mangar, G. Ramma, A. Dabee, M.Y Kinoo, R. Bhunjun and M. Seebaluck,. Mr. N. Ramasawmy was awarded the trophy of Best Player.

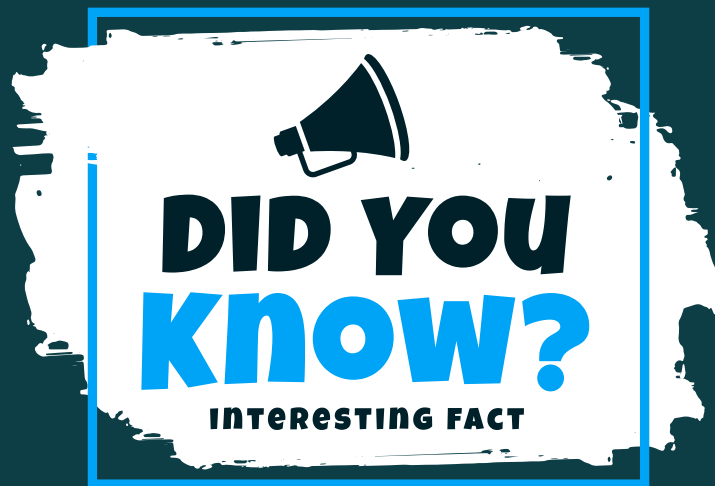


The 1st Runner-Up and 2nd Runner-up teams were "CANS" and "Striking Team", respectively. The Best Fair Play Team award went to "White Eagle".

A series of sports activities, such as "tug-of-war", "spoon/potato race", "gunny-bag race", "relay race", "musical chair", "filling a bottle with a small cup", and "kicking a ball in a cage" was also organized by MRA. The winners of the Fun Games were as follows:

ACTIVITY	WINNER	2 ND PLACE	3 RD PLACE
Ping Pong Balls Spoon Race	Mr. M.Boojhawon	Mr. B. Baboo	Mrs. K. Madun
Fill the Bottle with a Small Cup	Mr. K. Benee	Ms. H. Luchmun	Ms. B. Rungloll
Kick a ball in Small Cage	Team – Miss W. Badry, Ms. A. Sunnassee, Mr. U.Dewan, Mr. A. Mudun, Mr. K. Benee, Mr. L. Ramsurrun		
50m Relay Race	Ms. M. Daboo, Mr. L. Ramjeet, Miss P.Munogee, Mr. S.Koonjah	Ms. V. Ramphul, Mr. T. Raghu, Mr. M. Rampersad, Miss R. Bhuckory	Mr. M. Boodhun, Mr. R. Kamur Appadu, Ms. H. Woolchit, Ms. D. Bucktowar
Sac Race	Mrs. B. Shaik Mohedeen	Ms. M. Daboo	Ms. N. Sahadew
Individual 50m Race (Men)	Mr. H. Choonucksing	Mr. P. Gungapersand	Mr. R. Harnamsing
Individual 50m Race (Women)	Ms. R. Bhuckory	Ms. V. Ramphul	Ms. K. Bhakha
Tug of War (Men)	Team Members: D. Bhoodoo, L. Ramsurrun, K. Benee, V. Gaunpot, B. Baboo, A. Mudun, S. Purseramen, M. Tranquille,		
Tug of War (Women)	Team: Ms. T. Ramjuttun, Miss M. Komul, Miss P. Emerit, Miss D. Bujun, Miss Y. Saleegram, Miss K. Raghoo, Miss W. Badry, Miss A. Shibnauth, Miss H. Musthan, Miss V. Dhayam, Mrs. B.S haik Mohedeen,		
Musical chair	Miss H. Musthan	Mrs. B. Shaik Mohedeen	





COUNTERFEIT GOODS

The importation of counterfeit goods constitutes an infringement to the laws guaranteeing intellectual property. Nevertheless, thousands of fake products enter Mauritius.

The Customs Department of the MRA is responsible for the seizure and the disposal of counterfeit products. In 2021, MRA seized 30,036 counterfeit goods with a duty paid value of Rs. 3,278,483. Likewise, there is an increase in the seizure of counterfeit goods this year. From January 2022 and November 2022, 71,288 seizures worth Rs. 8,991,333 were noted. Most counterfeit products are imported from China, Bangladesh, Turkey, India and South Africa.

The statistics below indicate an increase in the seizure of counterfeit goods.

CONDEMNED IPR INFRINGING GOODS FOR YEAR 2021

IPR UNIT [by application of Section 66A-E of the Customs Act]			
Period	Seizures	Quantity	Duty paid Value [mru]
January	18	2,407	134,378
February	8	1,185	188,329
March	1	2,100	1,419,154
April	1	146	18,250
May	8	467	101,113
June	23	4,630	414,255
July	8	2,404	245,685
August	7	1,093	62,628
September	6	802	186,871
October	8	7,692	286,569
November	7	1,045	59,550
December	22	6,065	161,701
Total	117	30,036	3,278,483

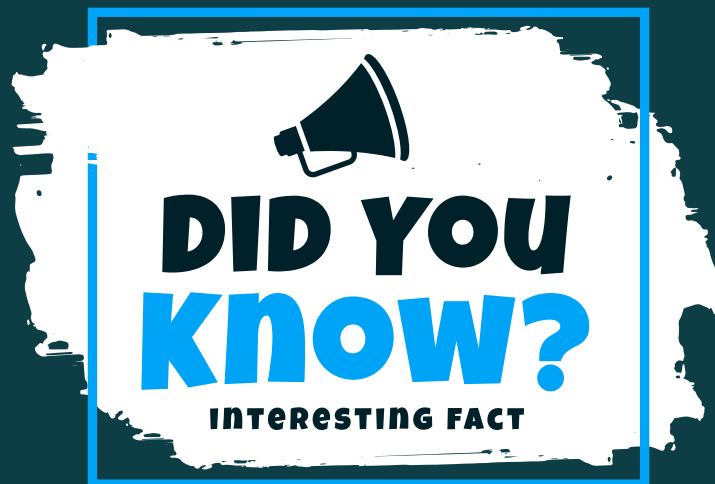
CONDEMNED IPR INFRINGING GOODS FOR YEAR 2022 AS AT 30 NOVEMBER 2022

IPR UNIT [by application of Section 66A-E of the Customs Act]			
Period	Seizures	Quantity	Duty paid Value [mru]
January	19	3,011	311,361
February	10	1,073	103,925
March	15	29,597	3,519,871
April	23	18,279	2,539,962
May	11	963	402,991
June	7	3,515	293,956
July	13	2,531	328,884
August	9	4,058	379,940
September	20	3,693	362,217
October	30	3,136	649,598
November	14	1,432	98,628
Total	117	71,288	8,991,333

The counterfeit products include garments, footwear, bags, handbags, purses, spare parts, mobile phones and accessories, lubricants, cosmetics, toiletries and perfumeries.

The war against counterfeiting can only be won with the unflinching collaboration and commitment of Rights Holders who have a primary responsibility to register their trademarks and take measures to protect their rights in line with the provisions of the law. MRA Customs intervenes on assisting the Rights Holders in collaboration with other agencies to protect the economy and the people of Mauritius against fake and counterfeit goods. The Intellectual Property Rights (IPR) Unit at MRA Customs is here to help Rights Holders.





INTELLECTUAL PROPERTY RIGHTS (IPR)

Intellectual Property (IP) is increasingly being recognized as an economic asset as Mauritius moves towards a knowledge-based economy. The capacity to exploit IP assets will be a determining factor in the development of the economy over the next decade.

MRA Customs is the primary Government agency responsible for regulating all imports and exports of goods. As an intellectual property rights owner, one may ask Customs to help you in protecting IP rights because the benefits of the Intellectual Property System are numerous. It protects society from dangerous goods such as counterfeit pharmaceutical products and spare parts, assists in national socio-economic development, stimulates innovation, attracts investment and correlates to national competitiveness.

Procedures of application for border protection

As the owner or authorized user of a patent, industrial design, collective mark, or mark, copyright, utility model, layout design, breeder's right, trade name or geographical indication, one may apply in writing to the Director-General of the MRA to suspend the clearance of any goods imported, where the IPR is being infringed.

Pre-requirements for application are a certified copy of the registration certificate from the Industrial Property Office, any evidence that one is the owner or the authorized user of a patent, industrial design or a copyright, Power of Attorney in case one is not the right owner; and a security in the form of a bank guarantee. Once the application is approved, it will be valid for a period of 2 years and before its expiry the rights owner will have to submit a fresh application.

Ex-officio action

MRA Customs may act upon its own initiative to suspend the clearance of goods where there is prima facie evidence that an intellectual property right is being infringed if no application for border protection has been made.

De-minimis imports

IPR laws have been enacted to protect IP right holders from commercial exploitation of their trademarks by unauthorized persons. Small quantities of goods of a non-commercial nature, intended for personal use, sent in small consignments or contained in the luggage of a passenger, master or crew member will be released by Customs.

The public may contact the IPR Unit, MRA Customs Department, on 202 0500, or via e-mail on iprcustoms@mra.mu, for further information.





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