

THE PRIME À L'EMPLOI SCHEME

**SEPTEMBER
2022**



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EDITORIAL NOTE

Dear Readers,

While the global economy is on a roller coaster, Mauritius is well positioned to meet the upcoming economic challenges with regard to employment.

In such a difficult economic situation, the Mauritius Revenue Authority (MRA) has not only the delicate task of mobilizing enough revenues to ensure that the Government meets its socio-economic objectives, but to also provide financial assistance to Mauritian companies as well.

To support employment, the Government, through the MRA, has launched the *Prime à l'Emploi Scheme*. This innovative scheme aims to bring young Mauritians and Mauritian women into the labour force. Companies are thus encouraged to recruit more and more employees during the period 01 July 2022 to 30 June 2023.

Our readers will recall that MRA was called upon to assist the Government by providing financial assistance to employees and self-employed individuals under the Government Wage Assistance Scheme (GWAS) and the Self-Employed Assistance Scheme (SEAS), respectively, during the lockdowns in Mauritius and in Rodrigues.

From March 2020 to April 2022, some 279,851 workers in the private sector benefitted from the GWAS. As at April 2022, the MRA paid more than Rs. 20.8 billion. Under SEAS, 262,574 self-employed individuals were paid financial assistance to the tune of Rs. 7 billion to sustain their living and that of their family members. These initiatives added themselves to the Negative Income Tax (NIT) and the Special Allowance being paid to eligible employees since 2018.

From revenue collection to the distribution of financial assistance, the role of the MRA has evolved during the last few years!

We wish you a pleasant reading.

Editorial team

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Finance Act 2022:

THE MRA IMPLEMENTS THE PRIME À L'EMPLOI SCHEME

► Prime à L'Emploi Scheme

NEW



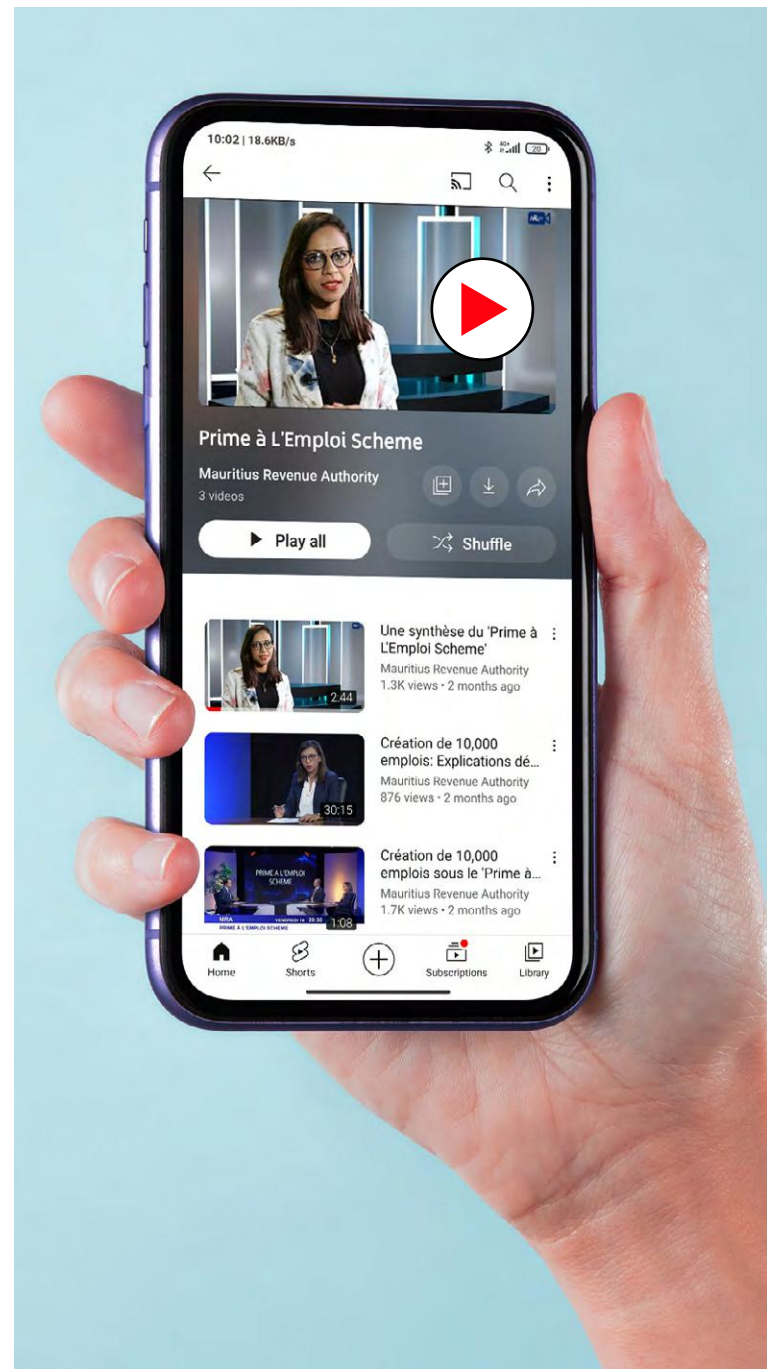
Following the promulgation of the Finance Act 2022, the Mauritius Revenue Authority (MRA) has been entrusted with the responsibility of paying the Prime à l'Emploi to employers.

To this end, a dedicated platform has been put in place on MRA's website, www.mra.mu, to facilitate this process. This budgetary measure aims to bring young Mauritians and Mauritian women into the labour force.

The Government provides a monthly Prime à l'Emploi of up to Rs. 15,000 for the first year of employment of 10,000 youths aged between 18 and 35 years and for women aged up to 50 years. Companies are thus encouraged to recruit more and more employees during the period starting from 01 July 2022 to 30 June 2023. In order for a company to benefit from this Scheme, the employers must safeguard the employment of an approved eligible employee for a period of at least three years.

Ministries, Government departments, Local Authorities, Statutory Bodies, the Rodrigues Regional Assembly, Public Enterprises, and individuals employing household employees are NOT eligible for this Scheme.

For more details on the Prime à l'Emploi scheme, click on the thumbnail below to view our playlist:



e-FILING SEASON 2022

The deadline for the submission of Individual Income Tax Returns, Season 2022, is on **Monday 17 October 2022**. As at 30 September 2022, more than **107 565 Individual Taxpayers** filed their Individual Income Tax Returns through the MRA's website.

Standard Tax Return

A Standard Tax Return should be submitted by every individual deriving a net income which exceeds Rs 325,000. If a person has a gross income from business exceeding Rs 2 million or if an individual has received emoluments (Pay As You Earn/PAYE), or if a person has derived an income which is subject to Tax Deduction at Source (TDS), the person must submit the Standard Tax Return.

Moreover, if a person has benefitted from the Government Wage Assistance Scheme (GWAS), or has derived a chargeable income, then the latter should submit the Standard Tax Return.

Simplified Tax Returns

All self-employed individuals are required to submit an income tax return and to effect payment of tax, (if any). Self-employed individuals who are not required to submit a Standard Tax Return should nevertheless submit a Simplified Tax Return.

Tax Deductions

Firstly, the exemption for an eligible dependent child pursuing undergraduate studies in Mauritius or abroad is Rs. 225,000. Secondly, the exemption from medical insurance premiums, or contribution to an approved Provident Fund has increased by Rs. 5,000 for self and each dependent. Thirdly, the new deduction for donations to approved charitable institutions is up to a maximum of Rs. 30,000. Finally, the deduction regarding the contribution to an approved personal pension scheme is up to a maximum of Rs. 30,000.

The deductions applicable in the e-filing of Individual Income Tax returns were announced in the Budget and enacted in the Finance Act.

On the other hand, the 2022/23 Budget paves the way for other amendments to the reliefs for personal income tax. For the year ending 30 June 2023, the additional deduction for a dependent child who is pursuing any tertiary studies will be raised from Rs. 225,000 to Rs. 500,000 and it will cover both undergraduate and postgraduate courses. This measure will be effective as from next year.



A successful media campaign for the month of September

The MRA has sensitized the public about the latest happenings at the MRA, which includes TASS, Tax Fraud, e-EDF, e-FILING and the Prime à L'Emploi Scheme.

- 84** radio interventions
- 2** radio programs on e-filing and e-EDF
- 5** TV Programs
- 4** news reports

EDUCATION SESSIONS

MRA conducts education sessions on the Individual Income Tax Returns e-Filing Season 2022

In the context of the Individual Income Tax e-Filing Season 2022, the Taxpayer Education and Communication Department (TECD) started a series of educational sessions for organizations operating in the private and public sectors. During the month of September, TECD conducted more than 25 educational sessions on e-filing.

The overarching goal of the educational sessions is to sensitize individual taxpayers about their obligations to file their income tax returns. This initiative is in line with MRA's endeavor to create a new tax culture promoting compliance, tax avoidance and evasion.



Moreover, year-in, year-out, there is a general feeling at the MRA that the shift from an obligation to pay taxes to a willingness to do so is taking shape. Taxpayers, as MRA partners, reckon the importance of paying taxes. Some fifty educational sessions at colleges in Mauritius are organized each year for students and prospective taxpayers. Through interactive sessions, the latter are kept abreast of the various forms of taxes. Short explanatory videos are shown to them, among which, one on the history of taxation in the world and in Mauritius.

DATA ANALYTICS AND MACHINE LEARNING

14 officials of MRA trained to curb fiscal fraud

A Workshop on 'Data Analytics and Machine Learning' from 12 to 16 September 2022 at the seat of MRA, Eham Court, Port-Louis, has regrouped some fourteen participants from the MRA in view of implementing these modern tools to promote compliance with Value Added Tax (VAT) and curb fiscal fraud. This workshop was organized under the aegis of the African Tax Administration Forum (ATAF), with experts in Data Analytics and Machine Learning.

During the opening ceremony, the Ag. Director-General of the MRA, Mr. Dhanraj Ramdin, conveyed his deep gratitude to ATAF, for providing technical assistance to the Tax Risk Management Unit of the MRA in the field of machine learning. He underscored the availability of new technologies, new data sources, and increasing international cooperation to provide new opportunities for tax administration.



On that note, Mr. Dhanraj Ramdin emphasized that the analysis techniques can help to improve their performance by getting valuable information on taxpayers.

According to Mr. Dhanraj Ramdin, the digital transformation process can further be facilitated through the extensive use of modern technologies and intelligent devices to collect taxes. It reduces the administrative burden and helps the taxpayers to voluntarily meet their tax obligations. *"Analytics will add value in the application of a Compliance Risk Management approach, leading to more rational decisions made by the MRA"*, he said.

Mrs. Sameera Khan, Manager, Technical Assistance in Tax Programmes Directorate, African Tax Administration Forum (ATAF) observed that *"over the years, tax authorities have collected a lot of data resulting from automation and process improvements, both internal and external to the revenue authority"*. She underlined the growing need for assistance with the use of Artificial Intelligence, data modelling and data processing.



Mrs. Sameera Khan further pointed out that tax authorities have collected a lot of data resulting from automation. In her vote of thanks, she emphasized that the MRA is a reference in terms of tax administration and this is one of the reasons why Mauritius was chosen for this capacity building programme.



CAPACITY BUILDING

39 staff trained on Managing and Resolving Conflict at work

The Mauritius Revenue Authority (MRA) hosted a workshop on **'Managing and Resolving Conflict at work'** on Tuesday 27 September 2022 at the Custom House, Mer Rouge. Thirty-Nine MRA officers participated in this training. The resource person was Professor Ved Prakash Torul, Consultant in Employment Law and Industrial Relations.

Prof. Torul underlined the existence of two types of conflicts, namely functional and dysfunctional conflicts. *"Issues crop up because of twisted information which needs to be addressed through effective communication strategies to ensure the smooth functioning of an organization"*.

"Conflicts can thus either be resolved or managed effectively at work", he said. He also laid emphasis on reflective listening and the importance of having a positive attitude in the workplace environment, so as to manage conflicts.

Mr. Dhoojanaden Maunikum, the Director of Human Resources and Training Department at the MRA explained that *"conflict is inevitable in the everyday landscape, especially for most team leaders and managers. However, we must learn how to manage and accept conflict."*

MRA intends to pursue its capacity building programme by conducting more comprehensive trainings around the theme to improve the skills of its personnel.

At the end of the workshop, Prof. Torul paid a courtesy call on Mr. Sudhamo Lal, Director-General of the MRA.



MRA CELEBRATES SAINT MATTHEW'S DAY WITH FERVOR

The traditional St. Matthew's Mass was celebrated with fervor on Wednesday 28 September, 2022 at the St Louis Cathedral, Port Louis. The theme for this year was: "St. Matthews teaches us that God is always with us."

The Director-General of the MRA, Mr. Sudhamo Lal, Father Labour, the Vicar General of the Diocese of Port-Louis, Father Gregoire, Pandit Pramod Kumar Shamjhu, members of the MRA Management Team and MRA staff participated in the celebration which started at 09h30.

In his address, Mr. Lal explained that St. Matthew's Annual Mass is an opportunity to pay homage to the Patron Saint. *"A collective prayer is organized every year at St. Louis Cathedral. A similar event will be celebrated at the Shri Kannanur Mariamen Kovil, Albion Dock in the weeks to come"*, he said.

On his part, Father Gregoire explained that *"in any religious tradition, there's always two forces: good or bad. And we are instruments of God, so we should fight against evil"*.

Pandit Pramod Kumar Shamjhu, MRA Customs Officer, stressed on the unity of religion. He also put emphasis on *"the importance of paying homage to God and soliciting the blessings of Lord Krishna and Mother Durga during this very auspicious period of Govinden and Navratree"*.

Mr. Christian David, Coordinator of the Organizing Committee, stated in his address that *"the job of a tax collector is subject to hardships. This was true at the time of St. Matthew and is equally true today. We have to seek the blessing of God to conduct our task with love and diligence"*.







DID YOU KNOW?

INTERESTING FACT

The **importation and exportation of any goods requires the importer /exporter to complete certain Customs Formalities**. Here are the steps to follow:

You must first have a Tax Account Number (TAN) and a password (it is the same password used for online submission of tax returns).

- i. In case you do not have a password:
 - For an **individual**: Click [here](#) and follow the instructions below to reset your password.

Insert your user ID (TAN) and tick on 'forgot password'. Follow the instructions on the website.

- For a **company**: Click [here](#) and follow the instructions to reset your password.
- ii. Once the password is obtained, click [here](#) to proceed with the online registration.
 - iii. Once you get your import/export documents, you can opt for 'Self Registration as Importer/Exporter'. Alternately, if you are having difficulties, you may contact a Customs Broker/a Freight Forwarding Agent who will assist in registering you as an importer/exporter at MRA Customs. When opting to be registered with the Customs Broker/ Freight Forwarding Agent, you will need to give only your TAN and **not your password**.
 - iv. A user manual on e-registration is available on the website of MRA to guide you through the application and can be accessed [here](#).

- v. The following documents need to be uploaded online:

- Authorisation form MRA/CUS/TFCC/REG AU 01 should be duly filled by both importer/exporter and declarant for self-registration. The form can be downloaded [here](#).
- Authorisation form MRA/CUS/TFCC/REG AU 03 should be duly filled by both importer/exporter and declarant for registration done by a broker/ an agent on behalf of the importer/exporter. The form can be downloaded [here](#).
- Proof of address (recent utility bill).
- NIC of the director (in the case of a company).
- Business Registration Certificate or Letter stating that goods are for personal use, whichever applies (in the case of an individual).
- The 'Application for Duty Remission on Motor Car Form' should be duly approved by MRA Customs.
- In case the applicant is a civil servant, 'Application for Duty Remission on Motor Car Form' duly approved by MRA Customs.
- In case the applicant is a taxi operator, the 'Public Service Vehicle Licence' is issued by the National Land Transport Authority.
- In case the applicant is a Freeport Operator, the Freeport Certificate issued by the Economic Development Board.

For further information, our readers can visit the website of MRA on www.mra.mu





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