



In this issue...

Taxpayer Satisfaction Survey 2023:
MRA honours the winners

Page 3

Corporate Social Responsibility:
MRA supports APEIM

Page 4

Border Protection:
Rs. 28 Million of
synthetic drugs seized at
a Courier service

Page 4

MRA Annual Football Tournament:
"Bater Boule"
crowned Champion

Page 5

Zoom on the year 2023 at MRA

Page 8

EDITORIAL NOTE

Dear Readers,

As the year 2023 comes to an end, it is important to acknowledge the resilience and dedication of institutions that have continued to perform well despite the various challenges faced. One such institution is the Mauritius Revenue Authority (MRA), which has showcased efficiency and success since its inception in 2006, ensuring a continuous revenue collection for the country. Despite the unprecedented economic situation, MRA has collected a total of Rs. 137 billion for the financial year 2022/2023, compared to Rs. 112.6 billion in 2021/2022.

As we bid farewell to a challenging year, we assure our readers that MRA will keep on serving the citizens of the Republic of Mauritius by upholding the values it cherishes, namely integrity, transparency and accountability, sustained by a high degree of professionalism.

In the pursuit of its digital journey, MRA is coming with a highly ambitious project, e-invoicing, which aims at ensuring a level playing field among economic operators.

In an increasingly interconnected world, collaboration and international cooperation have become vital in combating tax evasion and ensuring a fair and transparent tax system. Hence, MRA is pleased to announce that Mauritius will host the 44th edition of the prestigious CATA Annual Technical Conference in October 2024.

The Commonwealth Association of Tax Administrators (CATA) established in 1978 by a decision of the Commonwealth Finance Ministers, helps member countries through conferences, training programmes, publications and knowledge sharing to develop effective tax administrations that promote sustainable development and good governance. Forty-seven Commonwealth countries are currently active members of CATA.

Stay tuned for more updates.

We wish you all a prosperous 2024

Sincerely,

Editorial team

Disclaimer

This e-Newsletter is for information purposes only. The information should not be reproduced or reedited without the prior authorisation of MRA.

Taxpayer Satisfaction Survey 2023: MRA HONOURS THE WINNERS

The winners of the Taxpayer Satisfaction Survey (TSS) Draw received their respective cheques on Tuesday 5th of December 2023, at the seat of the Mauritius Revenue Authority (MRA) Head Office, Efram Court, Port-Louis.

The first prize, a cash prize of Rs. 25,000, went to Mr. Shah Muhammad Jaleel Kurreembukus, whilst, Mr. Jayecoomar Dooky and Mr. Dhinesh Cahoolessur won the second prize of Rs. 15,000, and the third prize of Rs. 10,000, respectively.

In his keynote address, Mr. Dhanraj Ramdin, Acting Director-General of MRA, emphasized the organization's commitment to embracing digital transformation. He shed light on MRA's ongoing efforts to enhance its services through digitalisation, ultimately aiming to simplify processes, improve efficiency, and provide a seamless experience for taxpayers. Mr. Ramdin also pointed out that Mauritius ranked at the 5th position in the ease of paying taxes index in the World Bank Report, owing to the sustained reforms implemented by the MRA.

For his part, Mr. Roshan Oree, Assistant Director, Research, Policy and Planning Department, MRA, highlighted that MRA had received more than 32,000 valuable comments and suggestions from taxpayers. He further emphasized that *"every comment and suggestion received from taxpayers is being carefully taken into consideration by MRA because the organization values the input provided by taxpayers and understands that their firsthand experiences can offer valuable insights into areas that require attention and improvement."*

Mr. Amick Teeluckdharry, Assistant Director, Taxpayer Education and Communication Department (TECD) indicated that *"the outcome of the Taxpayer Satisfaction Survey conducted till date has allowed MRA to improve the quality of the services it offers to taxpayers year-in, year-out."* The ongoing digital transformation of MRA's services will, no doubt, lead to a more efficient and user-friendly tax system in Mauritius, he concluded.

The outcome of the survey was presented to the MRA Management Team. Based on the feedback received, actions are being initiated at different levels to improve the quality of the various services offered.



Mrs. N. Bunwaree, Director, Finance and Administration Dept. at MRA remits a cheque of Rs. 10,000 to Mr. Dhinesh Cahoolessur



Mr. S. Sonah, Director, Information Systems Dept. at MRA remits a cheque of Rs. 25,000 to Mr. Kurreembukus



Mr. A. Teeluckdharry, Assistant Director, Taxpayer Education and Communication Dept. at MRA congratulating the winners of the TSS Draw 2023

Corporate Social Responsibility: MRA SUPPORTS APEIM

The personnel of the Mauritius Revenue Authority (MRA) demonstrated their generosity by making a symbolic donation of Rs. 24,000 to APEIM, (Association de Parent d'Enfants Inaptés de l'Île Maurice) at the premises of the organisation in Trianon on Tuesday, 05 December 2023. This amount represented part of the funds raised by MRA staff to support the planning of St. Matthew's Mass.

The money donation will contribute to APEIM's ongoing efforts to provide vital support, resources, and services to children with special needs. APEIM is a non-governmental organization dedicated to advocating for the rights and well-being of children with disabilities in Mauritius.



Border Protection:

RS. 28 MILLION OF SYNTHETIC DRUGS SEIZED AT A COURIER SERVICE

The Mauritius Revenue Authority (MRA), in collaboration with the Anti-Drug Smuggling Unit (ADSU), seized circa 1880g of synthetic drugs worth more than Rs. 28 Million at a Courier service on 06 December 2023.

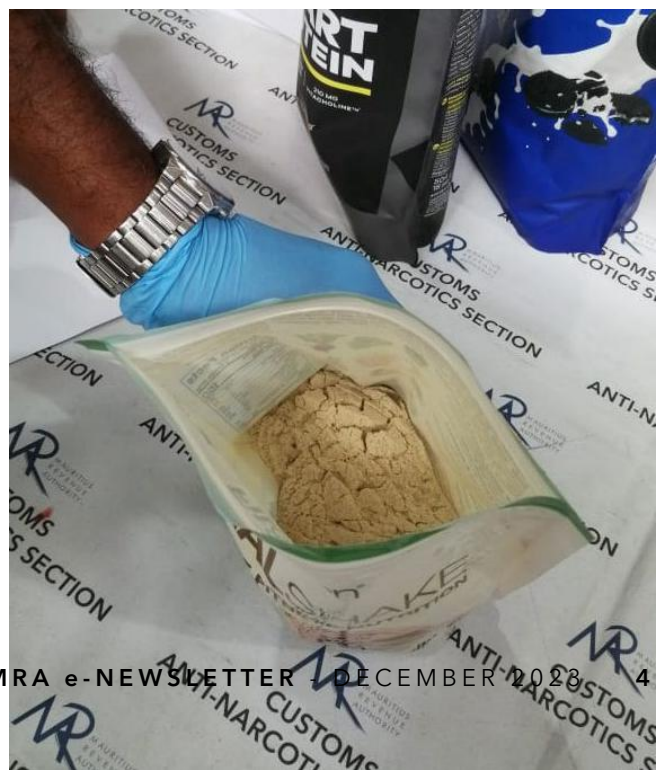
A parcel declared as food supplements was selected for examination by MRA CANS Officers based on established risk indicators, along with ADSU Officers. The parcel was scanned and it was found to contain one aluminum sachet with a certain quantity of a brownish powder inside, another aluminum sachet and one plastic sachet each containing a certain quantity of an off-white powder.

A field test for synthetic drug was carried out and same was positive.

A controlled delivery operation was set up by ADSU. Three persons have been arrested during the controlled delivery exercise. One of the arrested persons was found to be in possession of a firearm with live ammunitions.

This significant seizure is again a testament to the effectiveness of MRA's strategies in detecting and preventing the illegal importation of drugs into Mauritius.

MRA remains steadfast in its commitment to safeguarding the well-being and safety of its citizens by actively working to eradicate the drug trade within the country. MRA, therefore, reiterates its appeal to the members of the public to report suspected drug cases/ illicit activities to MRA through the MRA Stop Drug Platform (www.mra.mu), or by calling on the Hotline 8958.



MRA in the Media: RADIO/ TV PROGRAMMES



The Mauritius Revenue Authority (MRA) broadcasts a series of Radio and TV programmes aimed at educating the public about key taxation aspects and keeping them informed about the latest tax developments.

In December 2023, the MRA produced a number of programmes across various channels both in Mauritius and Rodrigues.

In Mauritius, the MRA made 3 TV interventions and 72 radio interventions to reach a wide audience. In addition, they aired 20 "one-minute radio programmes" on Kool FM and MBC Radio, ensuring that crucial tax information was disseminated effectively to the public.

In Rodrigues, the MRA also made efforts to educate the population about taxation matters. They aired 20 "one-minute radio programmes" on Rodrigues FM, as well as a TV programme entitled "Ship in a box" which was broadcast on 19 December 2023.

Mauritius

72 Radio interventions

20 "One minute radio Programmes" broadcast on Kool FM and MBC Radio.

3 TV Interventions

Rodrigues

20 "One minute radio Programmes" on Rodrigues FM

1 26-minute TV programme entitled "Ship in a box" broadcast on 19 December 2023

MRA Annual Football Tournament: "BATER BOULE" CROWNED CHAMPION

The Annual Football Tournament organized by the Mauritius Revenue Authority (MRA) took place at St François Xavier Stadium in Port-Louis on Saturday, December 16, 2023. Around 200 participants attended this event.

The football team "Bater Boule" was crowned champion once again this year, claiming victory over the "Eagles" from the Veteran Team. Ten football teams took part in this year's edition, including two veteran teams, a first in MRA football history. The Veteran Match, labeled as the 'Gala Match,' received high praise from all attendees.

The participating teams included Romeo FC, The Tiki Takas, Red Gentleman SC, Terminator, Dubrovnik FC, Bater Boule, Batch 22, IS Warriors, and two veteran teams, The Eagles & Golden Boys.

The 1st Runner-Up and 2nd and 3rd Runner-up teams were "Dubrovnik" and "The Tiki Takas," respectively. The "IS Warriors" received the Best Fair Play Team award, and the Best Player Award was presented to Niven Vadivel Ramasawmy.

MRA extends its heartfelt gratitude to all the players, supporters, and partners who made it a grand success.





DID YOU KNOW?

INTERESTING FACT

TAX ARREARS SETTLEMENT SCHEME (TASS)

The Tax Arrears Settlement Scheme (TASS) which provides for full waiver of penalties and interests on tax arrears due, was renewed. If tax arrears, outstanding as at 02 June 2023, under an assessment raised or a return submitted on or before 02 June 2023 under the Income Tax Act, the VAT Act or the Gambling Regulatory Authority Act, are fully paid on or before 01 April 2024, any penalty and interest included in the tax arrears will be fully waived, provided that an application for the waiver is made to the MRA on or before 03 January 2024.

Taxpayers having assessments pending as at 02 June 2023 before the Assessment Review Committee, the Supreme Court or Judicial Committee of the Privy Council, and who wish to join the scheme, may do so by withdrawing the case before these institutions.

The scheme is **NOT** applicable to a person:

- i. Who has been convicted of an offence on or after 01 July 2012;
- ii. Against whom there are any pending or contemplated civil or criminal proceedings;
- iii. Who is the subject matter of an enquiry relating to drug trafficking under the Dangerous Drugs Act; arms trafficking, an offence related to terrorism under the Prevention of Terrorism Act; money laundering under the Financial Intelligence and Anti-Money Laundering Act; or a corruption offence under the Prevention of Corruption Act.

The facility to make the application electronically is available on MRA website: www.mra.mu

► Tax Arrears Settlement Scheme (TASS)





ZOOM
ON YEAR 2023
AT THE MRA

MRA
A - Z



Annual Press Conference:

MRA COLLECTS RS. 137 BILLION: A 21.6% INCREASE



The Annual Press Conference of the Mauritius Revenue Authority (MRA) held on Thursday 31 August, 2023, at the MRA headquarters in Eham Court, Port-Louis, was a success. Mr. Sudhamo Lal, the Director-General of MRA, highlighted the organization's achievements, new initiatives and projects.

MRA has reaffirmed its efficiency and effectiveness as a world-class revenue-raising authority, exceeding previous year's revenue collection by a growth of 21.6% for the fiscal year 2022/2023. In this period, MRA collected a total of Rs. 137 billion, a significant increase from Rs. 112.6 billion in 2021/2022. Out of the total collection, Rs. 128.2 billion was remitted to the consolidated fund, serving as a crucial resource for government financial activities that support public services, infrastructure development, social welfare programmes, and other national expenditures.

As for Corporate Tax, the latter has generated Rs. 22.6 billion, representing a substantial increase of 36.8% compared to the previous year's collections.

Net VAT collections for the fiscal year 2022-2023 amounted to Rs. 47,766 million, a growth of 24.8% over the previous financial year.

This annual gathering, attended by members of the MRA Management Team and media professionals, reiterated MRA's unwavering dedication to fostering innovation, transparency, and collaboration in its relentless pursuit of financial excellence and socio-economic progress.

The event concluded on a high note with an engaging interactive session, allowing media professionals to actively participate and contribute their valuable insights.





BLOOD DONATION 2023: MRA COLLECTS 1759 PINTS OF BLOOD



The Mauritius Revenue Authority organized its Annual Blood Donation on Wednesday 05 July 2023 and Friday 07 July 2023. This year, MRA remitted a record-breaking of 1759 pints of blood to the Blood Transfusion Service.

On Wednesday 05, blood donors converged to three MRA locations in Port-Louis, namely MRA Head Office at Eham Court, Custom House in Mer Rouge and Belfort Tower, Dauphine Street, where a total of 1184 pints of blood were collected.

On Friday 07, blood donors at the SSRN International Airport and its vicinity participated in this noble cause at ICCC, the Integrated Customs Clearance Centre at Le Chaland Road in Plaine Magnien. 575 pints of blood were collected there.

The MRA Blood Donation was officially launched by Dr. the Honourable Kailesh Kumar Singh Jagutpal, Minister of Health and Wellness, on Wednesday 05 July 2023 in the presence of Mr. Dhanraj Ramdin, Acting Director-General of MRA, members of the MRA Board, MRA Management Team members, Senior Officials from various Ministries, MRA personnel and blood donors.

The event witnessed a remarkable turnout, with employees and volunteers eagerly stepping forward to donate blood. Their selfless contributions will go a long way in helping patients in need of blood transfusions, including those battling life-threatening illnesses, undergoing surgery, or recovering from accidents.

Every year, MRA Blood Donation is also an opportunity for MRA to further contribute in the concept of Green Mauritius by distributing green plants to the donors. By now, MRA has embellished various corners of the Island of Mauritius by offering some 16 000 plants with

the support of the Ministry of Environment, that of the Agro-Industry and the Ministry of Local Government.

MRA Blood Donation has become an annual feature where citizens of Mauritius renew their partnership with the Revenue Authority.





Stakeholders' Feedback:

CUSTOMER SERVICES FEEDBACK TERMINAL (CSFT)

In 2021, the Mauritius Revenue Authority (MRA) installed Customer Service Feedback Terminals (CSFT) at Eham Court in Port-Louis and Customs House in Mer Rouge.

From 13th May 2021 to 28th December 2023, MRA has received a total of 9420 feedback from taxpayers visiting Eham Court building, and an additional 6696 others were received at the Customs House. This initiative aims to assess taxpayer satisfaction with regards to the services provided by the MRA, as part of its commitment to deliver prompt, efficient, effective, and high-quality service that exceeds expectations.

CSFTs are in the process of getting installed at the SSR International Airport.

In addition to the CSFT, there are also various other channels through which the MRA receives customer satisfaction feedback and complaints, such as the Customer Support Portal (CSU), Taxpayer Mailing Service, and website etc.



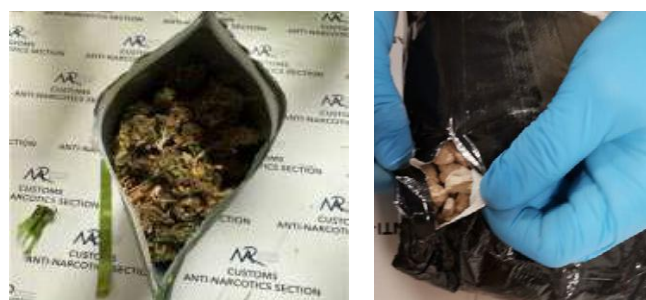
Border Protection:

DRUG SEIZURES



MRA has been leading a relentless fight against drug trafficking ever since its inception in 2006. From January to December 2023, MRA seized drugs worth circa 339 million rupees. Common types of drugs that are often seized include illegal substances such as Cannabis, Cannabis oil, Cannabis seeds, Cocaine, Crystal Methamphetamine, D-Amphetamine Ecstasy, Hashish, Hemp, Hemp oil, Hemp Seed oil, Heroin, Khat, Liquid Cannabis, LSD, MDMA, Mescaline, Pregabalin and Synthetic drugs, etc.

Members of the public are reminded that they may report suspected drug cases/ illicit activities to the MRA through the MRA Stop Drug Platform www.mra.mu or by calling the Hotline 8958.



Innovative project: E-INVOICING SYSTEM



With the advent of this e-Invoicing system, providers of products and services will be required to fiscalise their invoices or receipts in real time with the MRA before issuing them to their customers.

In general, an economic operator makes use of an Accounting Package / Invoicing Solution / POS / ECR / ERP, also referred to as an Electronic Billing System (EBS), in order to invoice its customers for the sales made.

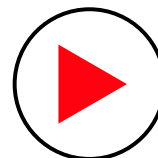
The benefits of the e-Invoicing system include:

- promotion of a level playing field;

- keeping up to date with the current worldwide evolution in taxation;
- fostering business transparency with external stakeholders;
- boosting technological readiness of economic operators to exchange invoices in real time and;
- promoting the image of Mauritius as a good place to do business as well as improving tax compliance.

For any further information, Economic Operators may contact the MRA e-Invoicing helpdesk by phone on **207 6020** or by email on: einvoicing@mra.mu

Financial Assistance Schemes: INDEPENDENCE ALLOWANCE



The Independence Allowance is a one-off allowance of Rs. 20,000 which is being paid by the Government of the Republic of Mauritius to eligible teenagers who attain the age of 18 years during the period 01 January 2023 to 30 June 2024.

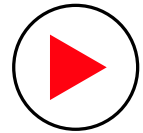
To benefit from the allowance, the youth should be:

- a citizen of Mauritius;
- a resident in Mauritius; and
- has attained the age of 18 years during the period 1 January 2023 to 30 June 2024

The facility to apply for the payment of the allowance is available on MRA website: www.mra.mu



CSG CHILD ALLOWANCE OF RS 2,000



A monthly CSG Child Allowance of Rs. 2,000 is being paid by the Government of the Republic of Mauritius, through the MRA, for the months of July 2023 to June 2024, to children aged up to three years.

Eligible child

To benefit from the allowance, the child should be:

- i. a citizen of Mauritius;
- ii. a resident in Mauritius; and
- iii. under the age of 3 years on the first day of the month in respect of which the allowance is payable.

Eligible Parent

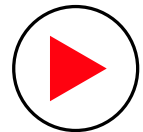
Eligible parents refer to:

- i. the mother
- ii. the father, or
- iii. the person to whom a Court of competent jurisdiction has entrusted the guardianship of the child

Eligible parents are required to provide the bank details of the child held solely in his or her name or held jointly with one of his or her eligible parents. MRA will make payment of the allowance solely in that bank account.



HOUSING LOAN RELIEF SCHEME



▶ Housing Loan Relief Scheme



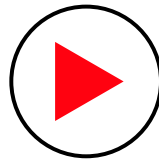
Under the Housing Loan Relief scheme, a monthly allowance of 1,000 rupees is being paid by the Government of the Republic of Mauritius through MRA to an individual who has contracted a secured housing loan not exceeding 5 million rupees. This scheme took effect on 1st July 2023 and will last up to 30th June, 2024. Its objective is to provide relief to households affected by the rise in the cost of living.

The allowance is paid to an individual who:

1. Is a citizen of Mauritius;
2. Has contracted a secured housing loan from -
 - i. A bank or non-bank deposit-taking institution under the Banking Act;
 - ii. An insurance company under the Insurance Act;

- iii. The Sugar Industry Pension Fund;
 - iv. The Development Bank of Mauritius; or
 - v. the Statutory Bodies Family Protection Fund
3. Has, in Mauritius, purchased, constructed or extended the house for which the secured housing loan has been contracted; and
 4. Has effected a repayment exceeding 1,000 rupees in respect of the secured housing loan in the month preceding the month for which the relief is payable.

TV Programme: GOOD GOVERNANCE



Good governance is a fundamental principle that underpins the effective functioning and credibility of any organization, including the Mauritius Revenue Authority (MRA). This year, a TV programme focusing on good governance was aired on MBC TV. The aim was to educate the public on the significance of transparency, accountability, and ethical conduct in tax administration.

This television programme saw the participation of Mrs. Sumita Devi Moorooogen, Director, Internal Audit Division and Mr. Mamade Faisal Oozeerally, Director, Large Taxpayer Department at MRA.



Capacity Building: HARMONISED SYSTEM (HS)



From October 3 to October 6, the Mauritius Revenue Authority (MRA) hosted a Regional Training of Trainers seminar on Harmonised System (HS).

Harmonised System (HS) is an internationally recognized classification system used for the uniform classification of goods traded across borders. HS provides a standardized framework for customs authorities to classify and identify products based on a set of codes and descriptions. This classification system also supports global trade, ensures precise categorization, and offers a uniform framework for classifying products.

The participants benefitted from the opportunity to expand their knowledge, enhance their professional skills, and establish useful networks with fellow experts in the field.



INDIVIDUAL INCOME TAX E-FILING SEASON 2023



▶ Individual Income Tax Returns e-Filing Season 2023



A total of **276,936** taxpayers fulfilled their civic duty for the Income Tax Filing Season 2023/24 by submitting their returns and paying the amount due to MRA. This year, three forms of assistance were provided for taxpayers filing their Individual Income Tax Returns:

- 1. e-Appointment:** Taxpayers were given the opportunity to schedule a convenient time slot through MRA website on a specific day. MRA Officers then helped them in filing their income tax return through a WhatsApp Video Call at the appointed day and time.
- 2. MyRA:** Individual taxpayers were provided

assistance with their inquiries by MyRA, a Virtual Assistant, and

3. Helpdesk Unit: Taxpayers had the option to call the MRA hotline, 207 6000, during working hours.

In addition to these means of assistance, explanatory videos were produced by MRA and uploaded on MRA website. Press releases were issued on a weekly basis, programmes were produced and broadcast on MBC TV, and both public and private radios. The content of the programmes were made available on MRA YouTube channel and social media platform.

JOINT AGREEMENT



1. Double Taxation Avoidance Agreements (DTAAs) and Protocols

During the year 2023, various DTAAs and Protocols to DTAA have been negotiated by the international tax team at the Large Taxpayers Department of the MRA. DTAAs and Protocols have been concluded with Bangladesh, Jersey and Guyana. Procedures for the implementation of these Protocols and DTAAs have yet to be completed.

A DTAA negotiated with Hong Kong during the year 2022 has come into force in June 2023.

Two rounds of negotiations have also been conducted with Tanzania during the year 2023. However, there are still some Articles on which agreement has not yet been reached. Both delegations have to consult the authorities in their country on the outstanding Articles to conclude the DTAA.

In view of upcoming negotiations, a virtual meeting was also held with Togo to discuss on the tax system of the two countries prior to scheduling negotiations.



2. MRA entered into four collaborative agreements with other local entities, this year. These Joint Agreements establish clear lines of communication, coordination, and information sharing between the MRA and other stakeholders.

Joint agreements	Objectives
Signing Ceremony of Memorandum of Understanding (MOU) between MRA and RSNSA	Enhance both Customs authorities to enhance the exchange of information sharing with regards to commercial fraud, drug trafficking, money laundering and boost capacity building etc.
Memorandum of Understanding (MOU) between the Ministry of Agro-Industry (MOA) and the Mauritius Revenue Authority (MRA)	Clarify the roles, responsibilities and obligations of the Parties for sharing of information and collection of fees and charges as per their respective enactments.
MoU between the Mauritius Revenue Authority (MRA) and the Cargo Handling Corporation Ltd (CHCL)	<p>Enhance the effectiveness and efficiency of the Parties in the operation and management of the CCTV surveillance system in the Port with objectives to identify potential security threats at the Port;</p> <p>Coordinate the use of camera surveillance systems including emergency response situations;</p> <p>Clarify the roles, responsibilities and obligations of the parties for sharing of CCTV footage and other information relating to trade across the border; and</p> <p>Manage and maintain a reliable source of data and evidence that may be required by the parties for administrative or enquiry purposes.</p>
MoU between the Mauritius Revenue Authority (MRA) and the Mauritius Broadcasting Corporation (MBC)	Establish a framework for collaboration between the MRA and MBC for the dissemination of news, broadcasting, and the production of radio and TV programmes.

Double Taxation Avoidance Agreements

So far Mauritius has concluded 46 tax treaties and is party to a series of treaties under negotiation. The treaties currently in force are:

Australia (Partial)	Barbados <ul style="list-style-type: none"> • DTAA • Amendment/s through Protocol • Synthesised text 	Belgium <ul style="list-style-type: none"> • DTAA • Synthesised text
Botswana <ul style="list-style-type: none"> • DTAA • Amendment/s through protocol 	Cabo Verde	Republic of Congo
Croatia <ul style="list-style-type: none"> • DTAA • Synthesised text 	Cyprus <ul style="list-style-type: none"> • DTAA • Amendment/s through Protocol • Synthesised text 	Egypt <ul style="list-style-type: none"> • DTAA • Synthesised text
Estonia	Eswatini (Previously known as "Swaziland") <ul style="list-style-type: none"> • DTAA • Amendment/s through protocol 	France <ul style="list-style-type: none"> • DTAA • Amendment/s through Protocol • Synthesised text
Germany <ul style="list-style-type: none"> • DTAA • Amendment/s through protocol 	Ghana	Guernsey <ul style="list-style-type: none"> • DTAA • Synthesised text
Hong Kong	India <ul style="list-style-type: none"> • DTAA • Amendment/s through Protocol 	Italy <ul style="list-style-type: none"> • DTAA • Amendment/s through Protocol

K-9 (SNIFFER DOGS)



The MRA's K9 Unit consists of 16 highly skilled dogs with an excellent sense of smell. They are deployed at the Port, Airport, Parcel Post, Courier Services and Container Terminal.

These Sniffer dogs are specifically trained to detect various items such as currency, hidden contraband,

drugs like cocaine, heroin, and methamphetamines, explosive materials, and illegal weapons. Their exceptional olfactory abilities enable them to identify even the smallest amounts of these substances, making them a crucial asset in the MRA's efforts to combat smuggling and illegal drug-related activities.

The following statistics provide an overview of drug seizures conducted by MRA Sniffer Dogs.

Name of Dog	Drug Seizures Statistics for K9 - Year 2023			
	Drug Type	Number of seizures	Weight (grams/units)	Street Value (Rs.)
Maverick	Hashish	1	12.73	63,650
	Heroin (Hood impregnated with Heroin)	1	N/A	N/A
Nacre	Cocaine	1	6.25	93,750
Oscar	Cannabis	3	109.12	161,265
Ceazar	Cannabis	2	4080	4,896,000
Honey	Cannabis (Honey suspected to contain Cannabis)	1	N/A	N/A
	Heroin	1	520	7,800,000
Scarlet	Cannabis seeds	1	24 units	2,400
	Cannabis	1	1.82	2,184
	Heroin	1	1840	27,600,000
Otto	Cannabis	1	7.17	8,604
Daisy	Cannabis	1	0.65	780
Rulah	Cannabis	1	1170	1,404,000
	Khat	1	76.73	92,076
	Heroin	1	522.7	7,840,500
Orage	Cannabis	3	1835.61	2,202,732
Alice	Cannabis	1	220	264,000
	Cocaine	1	2030	30,450,000
Total		23	12432.78g + 24 units	82,881,941

LICENCES FOR SALE OF BEER, RUM, LIQUOR & ALCOHOLIC PRODUCTS



Each year, the MRA informs license holders, including those in Rodrigues, involved in selling alcohol, about the option to renew their licenses online at www.mra.mu

The Government of the Republic of Mauritius has

decided to postpone the Budget measure to increase the licence fees for the renewal of the above licences from 1 January 2024 to 1 January 2025. Consequently, the licence fees payable for the renewal of these licences for year 2024 remain unchanged and are as follows:

No.	Licence	Licence fee (Rs)
1	Dealer in liquor and alcoholic products (Wholesale)	6,000
2	Retailer of liquor and alcoholic products (off)	4,000
3	Retailer of liquor and alcoholic products (on and off)	5,000
4	Retailer of beer and alcoholic beverages (on and off)	1,000
5	Retailer of liquor and alcoholic products - Hotel and Guest House (on and off)	2,000
6	Retailer of liquor and alcoholic products - Restaurant (on)	4,000
7	Retailer of liquor - Private Club (on)	2,000
8	Retailer of liquor - Night Club (on)	4,000
9	Retailer of liquor and alcoholic products - Casino or Gaming House (on)	6,000
10	Retailer of beer, alcoholic beverages, alcoholic products and liquor - Pub (on)	4,000
11	Retailer of beer, alcoholic beverages, alcoholic products and liquor - Table d'Hôte (on)	2,000

MENTORING PROGRAMME



On September 8, 2023, the Mauritius Revenue Authority (MRA) introduced a mentoring programme at the MRA Training Academy in Mer Rouge, under the chairmanship of Mr. Sudhamo Lal, the Director-General of MRA. All members of the MRA Management Team were present at the event.

121 mentees of various grades availed themselves of the services of a Mentor, for an initial period of 6 months. Through this tailor-made programme, 48 Mentors, consisting of Directors, Section Heads and Team Leaders, having expertise in their relevant fields have volunteered to share their experience with MRA staff.

The Mentoring Programme aimed to provide MRA staff with the opportunity to obtain guidance from a Mentor, on technical matters as well as behavioral competencies, to develop and progress in their careers.



NEW RECRUITS



In 2023, the Mauritius Revenue Authority (MRA) boosted its workforce by recruiting 181 new employees. These fresh team members significantly strengthen different departments within the organization.

By leveraging human resources, MRA will improve its operational efficiency and effectiveness, better serving the public and meeting its objectives and new challenges.

Officers recruited in the year 2023			
Sn	Post	Department	No of Officer(s)
1	Director	Compliance	1
2	Section Head	Customs	1
3	Section Head	Compliance	2
4	Section Head	ISD	1
5	Team Leader	Compliance	9
6	Team Leader (Network & System Support)	ISD	3
7	Team Leader (Applications)	ISD	3
8	Team Leader	TECD	2
9	Team Leader	RPP	1
10	Legal Counsel	LSD	1
11	Technical Officer	Compliance	1
12	Technical Officer (Building)	FAD	1
13	Technical Officer (Boat Maintenance)	FAD	1
14	Technical Officer	Internal Affairs	1
15	Senior System Administrator	ISD	2
16	Senior Software Developer	ISD	2
17	Human Resource Officer	HRTD	3
18	Customs Officer II	Customs	55
19	Radiation Protection Officer	FAD	1
20	Officer	Internal Audit	2
21	Patrol Boat, Technician	FAD	1
22	System Administrator	ISD	1
23	Assistant Data Scientist	Compliance (MSTD)	2
24	IT Technician	Compliance (MSTD)	3
25	Customs Officer I	Customs	69
26	Support Officer I (Technical)	FAD	2
27	Trainee IT Support Officer	ISD	8
28	Receptionist	FAD	2
Total			181

ONE-MINUTE RADIO PROGRAMME



For the period January 2023 to December 2023, more than two hundred "One-minute radio programmes" were produced and broadcast on Kool FM and MBC Radio. The selected topics are based on the latest happenings at MRA. They include Financial Assistance Schemes, Value Added Tax, e-Filing, Customs Operations etc. The purpose of airing these programmes, conceived in a tersely manner and

broadcast in prime time, is to disseminate relevant information to the audience.

The same concept has been replicated in Rodrigues, where it was triggered in April 2023. From April to December 2023, MRA has produced and broadcast some 180 one-minute radio programmes in Rodrigues.

PORT SURVEILLANCE COMMAND CENTRE



The Prime Minister of the Republic of Mauritius, Hon. Pravind Kumar Jugnauth, inaugurated the Port Surveillance Command Centre at the Custom House on Monday 06 February, 2023, in the presence of Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development, the Chairperson and the Director-General of the MRA.

The Port Surveillance Command Centre, consists of three components, namely:

- A CCTV control room for live viewing of images from 201 cameras in the port area, focusing on freight stations, examination bases and port exits;
- A Scanning Room where live images from container scanners are received for final clearance by supervising officers; and,
- A control room for simultaneous monitoring of images through body-worn camera.

This SADC-funded project necessitated an investment of more than Rs. 20 million.



QUALITY MANAGEMENT SYSTEM



The MRA Quality Management System (QMS) refers to a set of policies, processes, procedures, and guidelines implemented by the Mauritius Revenue Authority (MRA) to ensure consistent delivery of high-quality services and effective management of its operations.

In 2010, MRA embarked on the implementation of a QMS aligned with the ISO 9001:2008 Quality Management Standard and was certified in 2012 by the Mauritius Standards Bureau (MSB).

QMS covers all Departments/Divisions and sites of the MRA. Some 250 processes for core functions and some 900 sub-processes are documented, which are used as Standard Operating Procedures (SOPs). These SOPs establish activities, responsibilities and records to be maintained and contribute greatly towards

good governance by enhancing transparency, accountability and efficiency of service.

In addition to improving the service level, the process and risk-based approach of QMS established a proactive culture of prevention and improvement. To review the performance of QMS and to bring changes therein, a yearly Management Review Meeting is held, chaired by the Director-General. A QMS team within the Internal Audit Division is responsible for the sustenance of QMS. It is responsible for conducting internal audits across the organization.

As external auditors, the MSB conducts yearly surveillance audits to assess the maintenance of the QMS. It also conducts a full audit of the system every 3 years to renew the ISO 9001:2015 certificate.

REVENUE HOUSE



MRA and the Côte D'Or Data Technology Park entered into an agreement on October 23, 2023, at the seat of MRA in Port-Louis. The aim of the agreement is to implement the Revenue House Project.

The Revenue House will be constructed in two phases at Côte d'Or Technopole. The first phase, of about 13,100 m², will cater for the current workforce of 1,019 officers. It will be eight levels high, (Ground +7).

The Phase I is expected to be completed by March 2027 at an estimated cost of Rs. 1.65B.

Phase II of the project, about 7,900 m², will start in July 2027. It will cater for future recruitments, training rooms with simultaneous interpretation systems, lecture theatres, conference room, mess room/cafeteria, fitness corner, etc



SHIP-IN-A-BOX SIMULATOR FACILITY



The United Nations Office on Drugs and Crime (UNODC) handed over a Ship-in-a-Box Simulator Facility to the Mauritius Revenue Authority (MRA) on Wednesday 15th of November, 2023.

The Ship-in-a-Box is made of stacked cargo containers with internal modifications to simulate the interior of a ship. It allows the training of Customs Officers and law enforcement agencies on the way ships should be searched.

The handing over ceremony took place at QUAY E in

Port-Louis in the presence of the Honourable Pravind Kumar Jugnauth, Prime Minister of the Republic of Mauritius, Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development, Mr. Sudhamo Lal, Director-General of the MRA, Mr. Tobin Bradley, Deputy Assistant Secretary for Africa and the Middle East, US State Dept. Bureau of International Narcotics and Law Enforcement Affairs, His Excellency Mr. Henry V. Jardine, US Ambassador to the Republic of Mauritius and Seychelles and other eminent personalities.

TAXPAYER SATISFACTION SURVEY (TSS) 2023



The draw of the online Taxpayer Satisfaction Survey (TSS) 2023 was effected at the Head Office of the Mauritius Revenue Authority (MRA), Port-Louis, on Tuesday 31 October 2023. The first prize, a cash prize of Rs. 25,000, went to Mr. SHAH MUHAMMAD JALEEL KURREEMBUKUS. Mr. JAYECOOMAR DOOKY, won the second prize of Rs. 15,000, and Mr. DHINESH CAHOOLESSUR won the third prize of Rs. 10,000.

- The survey also revealed that 94% of the participants are of the opinion that the trust of taxpayers in MRA has improved, while 90% affirm that MRA is doing a lot to detect tax evasion.

To conclude, the outcome of the surveys conducted till date has allowed MRA to improve the quality of the services it offers to taxpayers', year-in, year-out.

Salient results

- 35,919 taxpayers responded to this year's survey, which represents an increase of more than 80% as compared to last year.
- 93% of taxpayers surveyed are of the opinion that MRA administers the tax system fairly, and 98% say it has become easier to comply with their tax obligations. 82% of taxpayers assert that it is easy to report fraud and other illegal activities to MRA.





UNDERCOVER AND SURVEILLANCE TECHNIQUES

The training programme on 'Undercover and Surveillance Techniques' initiated by the Mauritius Revenue Authority (MRA) on 06 February 2023, was a success.

Undercover surveillance is essentially the process of investigating as discreetly and covertly as possible in order to determine the truth. Twenty-seven participants from the Indian Ocean Island States, namely, Madagascar, Comoros, Seychelles, the Mauritius Police Force (ADSU) and MRA Customs availed themselves of this training.

The participants benefited from a one-week intensive training dispensed by seasoned instructors from the US Department of Justice, Drug Enforcement Administration (DEA) based in the USA, Maputo, Mozambique, Dar es Salaam, Tanzania and Cape

Town, South Africa. The course included classroom instruction and practical exercises simulating a complex drug investigation across multiple locations



H.E. Satrajit Sardar, Chargé d'Affaires at the US Embassy

VAT CAMPAIGN



Each year, the Mauritius Revenue Authority (MRA) has recourse to a VAT awareness campaign during the festive season.

TV and radio spots are broadcast on the Mauritius Broadcasting Corporation (MBC). They are particularly effective platforms for disseminating VAT-related information due to their wide reach and popularity among Mauritians. These channels of communication have a significant audience base, allowing the VAT

awareness campaign to connect with a diverse range of taxpayers, including individuals, small businesses, and larger corporations.

No doubt, the VAT awareness campaign plays a crucial role in promoting transparency and ensuring compliance with tax regulations. It facilitates precise calculation and reporting of VAT liabilities and also empowers the tax authority to identify any potential instances of tax evasion or fraudulent activities.



WCO INTERNATIONAL CUSTOMS DAY



The Mauritius Revenue Authority (MRA) celebrated the International Customs Day (ICD) 2023 on Thursday 26 January 2023, under the theme: "Nurturing the next generation: promoting a culture of knowledge-sharing and professional pride in Customs", put forward by the World Customs Organisation (WCO).

On that particular day, an automated system for the collection of Duties and Taxes was launched by Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development. It simplifies the actual process of goods bought in excess of normal duty-free allowance by passengers at MDFP and facilitates duty free shopping by incoming and outgoing passengers including tourists.



X-RAY SCANNERS AT THE PORT AND AIRPORT

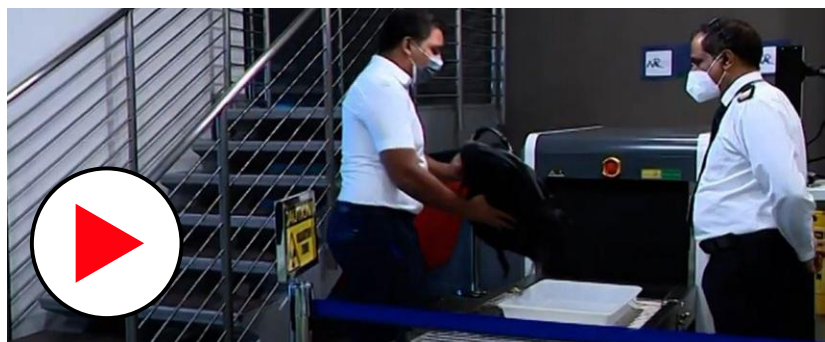


X-ray scanners are an essential tool used by the Mauritius Revenue Authority (MRA) to enhance customs and border security. These scanners found at the Port and Airport play a vital role in detecting and identifying various prohibited or restricted items, such as drugs, weapons, contraband goods and undeclared goods.

MRA utilizes advanced X-ray scanning technology to provide detailed images of the contents of luggage,

cargo containers, and vehicles. These images are then carefully analyzed by trained customs officers to identify any potential threats or illegal items.

In conclusion, X-ray scanners are of utmost importance in drug seizure efforts at ports and airports in Mauritius. They enable authorities to detect concealed drugs, enhance security, facilitate efficient screening, conduct non-intrusive inspections, and act as a deterrent against drug smuggling.



YOUTH EDUCATIONAL TOUR



A half-day interactive educational tour was organized by the Mauritius Revenue Authority (MRA) for some one hundred Grade 11 to Grade 13 students of Loreto Convent College, Rose-Hill, at the Integrated Customs Clearance Centre (ICCC) at Le Chaland Road in Plaine Magnien, on Tuesday 09 May 2023. Through this endeavor, the students had the opportunity to interact with the MRA team, watch videos on the different aspects of taxation. It was followed by a guided tour through the recently inaugurated state-of-the-art building.

With an objective to instilling a tax culture based on voluntary compliance, MRA has since its inception

set up a dedicated department, namely, the Taxpayer Education and Communication Department (TECD) within its organisational structure. TECD aims to promote tax compliance through education. Its educational strategies are multi-scaled, comprising education sessions to large taxpayers, SMEs, the population at large, and more importantly, secondary school students who are prospective taxpayers, that is, taxpayers of tomorrow. As a matter of fact, it is more than necessary to convey the importance of paying taxes to them. The aim of the education strategy is to bring in the long run, a secular shift in the attitude from 'an obligation to pay' to 'a willingness to pay'.



ZERO TOLERANCE TOWARDS BREACH OF INTEGRITY AND ETHICAL CONDUCT



The Mauritius Revenue Authority (MRA) has adopted a zero-tolerance approach towards breaches of its integrity policies and directives. Since its inception, the MRA Act has made provisions for two units to manage the integrity of its people and its system which are the Internal Affairs Division and the Internal Audit Division, respectively.

Furthermore, there is a Code of Conduct and Ethics (revised in 2014) which sets out the standard behavior of all Officers inside and outside the workplace. MRA has also a Disciplinary Code which highlights the different offences which may be committed by the Officers and the penalties applicable.

MRA has also implemented the following measures in 2023 to further enhance the integrity of its Staff:

i. Guidelines on Conflict of Interest

The Guidelines on Conflict of Interest applies to all officers of the MRA in the discharge of their respective duties and relate to the use of any power, authority or

discretion conferred under any of the Revenue Laws by such officers and any decision-making processes within the MRA as well as any other situation/ circumstance which may compromise the integrity of officers

ii. Guidelines on Social Media Policy

The Social Media Policy outlines protocols for using social media and provides guidance to employees during their personal use of social media or making public comments online.

iii. Prevention of Malpractice Manual (revised)

The Internal Affairs Division has published this manual of procedures on how it deals with allegations of malpractices and other complaints as well as processing and verifying declaration of assets. It also highlights how and what are the other duties performed by IAF such as Vigilance Exercises, Corruption Risk Mapping, and Surveys on Integrity.



GUIDELINES ON CONFLICT OF INTEREST





Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius
T: +230 207 6000 | F: +230 211 8099 | E: headoffice@mra.mu | W: www.mra.mu

