

MRA e-Newsletter

Mauritius Revenue Authority

DECEMBER 2022

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> training on money laundering

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MRA delivers

Filing of Returns,

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Statements and Payment

of income TAX and VAT

T: 207 6000 | www.mra.mu | tecd@mra.mu | 😝 💌 📼 in

to promote tax

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EDITORIAL NOTE

Dear Readers,

2022 is coming to an end. We thought that it might be interesting to recollect events and projects that have taken place this year. One of the main project is e-Invoicing.

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Following the amendments brought forward by the Finance Act 2022, the Mauritius Revenue Authority (MRA) is in the process of implementing the e-Invoicing System. One of the main components of this project is the Electronic Billing System which includes Point of Sales, Electronic Cash Register, Enterprise Resource Planning, Accounting Packages and other invoice processing and billing systems. Businesses will have to ensure that their billing system is compliant with the e-Invoicing System. If not, they will have to either upgrade their system or acquire a compliant billing system from a registered vendor.

From a logistical perspective, e-invoicing has several benefits. It reduces the amount of paper used for documenting and storing sales transaction information. e-invoicing also decreases the compliance management cost, improves voluntary compliance and ensures equity and fair competition among businesses.

We reassure our taxpayers that the same zeal and dedication will be pursued in 2023 to contribute to the Mauritian economy.

MRA seizes this opportunity to thank our faithful readers for their support and trust throughout the year.

We wish you all a prosperous 2023.

Editorial team

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MRA PARTICIPATES IN THE 42ND TECHNICAL CONFERENCE OF CATA IN ABUJA, NIGERIA

The 42nd Technical Conference of the Commonwealth Association of Tax Administrators, CATA, was held in Abuja, Nigeria, from 28th November to 1st December 2022 at the Transcorp Hilton Hotel.

Representatives of the 47 members of CATA were on ground to discuss Taxation in the Digital Era and offer solutions to contemporary tax issues. This was the first in-person meeting after the Covid-19 pandemic.

The Mauritius Revenue Authority (MRA) was represented in the conference by Mrs. Sumita Mooroogen, Director, Internal Audit Division, who was also the Head of the Mauritian Delegation, Mr. Amick Teeluckdharry, Assistant Director, Taxpayer Education and Communication Department, Mrs. Mukhta Toofanee, Team Leader, Large Taxpayer Department and also our CATA Country Correspondent, Mr. Yaemraj Rampersand, Team Leader, Research, Policy and Planning Department and MRA representative in the CATA Sub-Committee, and Mr. Lodassen Kisten, Team Leader, Fiscal Investigation Department.





The conference began with opening remarks by Mr. Duncan Onduru, Executive Director, CATA.

Mr. Jon Swerdlow, Vice Chairman, CATA, was represented by the Deputy British High Commissioner, Ben Llewellyn-Jones OBE.



The Chairman of CATA, Mr. Datuk Mohd Nizom Sairi, described the theme as a timely reminder for the members to reengineer their tax processes to fit the digitalization era.



Mr. Muhammad Nami, the President of CATA and Executive Chairman of the Federal Inland Revenue Service, FIRS, in his remarks, observed that the increase of technological innovations in the business environment has triggered peculiar issues that tax authorities are grappling with and, as a result, tax administrators are under pressure to align their mandates with new changes arising from the technological advancements. He further stated the importance of having discussions centered on harmonization of tax systems so that countries can mutually share and learn from their experiences. He added that he hoped that during this conference, participants would share knowledge, ideas and practices for the mutual benefit of CATA members.



Minister The of Finance, Budget and National Planning of the Federal Republic of Nigeria, Mrs. Zainab Shamsuna Ahmed, in her welcome address, stated that Nigeria has been in the forefront of global efforts at finding equitable and lasting solutions to international tax issues includina

issues of Base Erosion and Profit Shifting (BEPS), and tax challenges of the digitalized economy. She expressed her wish that participants would discuss and recommend solutions to issues such as digitalization of tax administration, capacity development and fair international tax rules.

Confidentiality of Taxpayer Information in the Digital Era - the Mauritian Perspective



Mr. Lodassen Kisten, Team Leader, Fiscal Investigation Department at the Mauritius Revenue Authority, participated in panel discussions. He elaborated on the digital transformation which has taken place over the last fifteen years whereby the

MRA has continually invested in technology to shift from a paper-based environment to a paperless ecosystem.

The relevant legislative and regulatory framework to maintain confidentiality in Mauritius, including sanctions in place for non-compliance, was also explained. The participants were also apprised of the different Administrative Policies and Practices in place to maintain taxpayer information secure and confidential.

Mr. Kisten highlighted that MRA has been subject to an IT Security Audit (Vulnerability and Penetration Testing) conducted by an independent audit firm to ensure a strong system for the protection of Taxpayer Information.

Digitalization and the informal economy

The representative of the Ugandan Revenue Authority, Mr. Robert Mutebi, Commission of IT, stressed on the prevalence of a significant informal sector in developing countries, with lots of informal activities being undertaken in the formal sector, and limited digital literacy in some revenue administrations.

Even where processes are automated, those operating in the informal economy are not tech-savvy to engage with complicated tech systems in tax administrations.

The magnitude of the sector offers a worthwhile opportunity to widen the tax base & collections in the micro enterprises and small businesses and individual owned businesses (sole ownerships).

As a technology driven tax administration, URA has also developed an App Mentality among taxpayers and consumers in view of encouraging them to undertake maximum transactions though mobile App. This has the effect of reducing maximum transactions effected in cash in the informal sector.



Mrs. Louise Ingabire Kalisa, Commissioner of IT and Digital Transformation, Rwanda Revenue Authority, elaborated the ways in tackling the effect of digitalization on the informal economy by:

- Training Citizens in digital literacy through the Digital Ambassadors Program;
- Increasing community access to e-services with new Service Access Points;
- Building e-commerce platforms for small businesses;
- Putting in place simple digital tools accessible to the informal sector; and
- Partnering with the private sector which, in turn, works with the informal sector by providing solutions and collecting tax.



Taxpayer information security and confidentiality

The presenter from HMRC elaborated on the following to uphold the integrity and security of information as well as maintaining confidentiality:

- Get the basics right & build a solid foundation for secure interaction with both citizens and other jurisdictions
- There are lots of service and technology providers out there who do the diligence and use what is right for you.
- Keep it simple and intuitive to users
- Secure your gateway to the service recognize your customers
- Authenticate and build on the solid foundation
- Educate to change behaviors internally and externally.
- Identify the potential risk points and actors and make it as difficult as possible for them to operate in your space.
- Monitor not just your systems but the environment around you. Be aware of emerging threats. Much information around that is free to obtain.



Digitalization and harmonization of the tax system

The Federal Inland Revenue Service, FIRS, of Nigeria laid emphasis on the importance of their road map for achieving optimum tax collection through the development of technology. This led to the creation of a system that is less punitive and more compliantbased. It enabled the implementation of TAXPROMAX, an innovative software of the FIRS to facilitate taxpayers in filing their tax returns and meeting their tax payment obligations with the ultimate objective of driving compliance and creating a tax culture environment in Nigeria.

Noteworthy, FIRS, empowered by the VAT Act, has appointed MTN, AIRTEL and Deposit, Money Banks as agents to withhold VAT and remit same to the FIRS.

Under the same topic, Belema Obuoforibo, Director of IBFD Knowledge Centre talked on the need for synergy among all stakeholders dealing with tax administration. According to him. harmonization cannot happen when working in isolation, and today even computer systems talk to each other.



Thus, it is high time for humans and our administrative structures to start learning to do so.

Change Management progress in a digitalized tax administration

Two words which resounded loud during one of the sessions were communications and people as key to managing change in any organization.



Change Management is bound to fail if the right communication or information is not made or provided to the right audience.

Mrs. Chiaka from FIRS, stressed on the awareness of change which must start from the very beginning of a project, and from a tax administration perspective, both taxpayers and tax officers must understand the reason and the urgency for it. The Canada Revenue Agency shared in their Change Management best practices built on 3 main pillars, namely:

- Active and visible executive sponsorship by ensuring that senior leadership who are initiating a change or who have teams impacted by a change are fully aligned and involved in the change initiative,
- Engagement and collaboration- engaging people to design the technical side with users in mind and follow-up to understand adoption, and
- Regular and open communication- communicate frequently with people to keep them informed, and ensure a consistent message from top to bottom.

You can't drive a Ferrari if you don't have tarred roads





Mr. Logan Wort, Executive Secretary of the African Tax Administration Forum (ATAF) closed the last of the five panel sessions of the 42nd Annual Technical Conference saying: "you can't drive a Ferrari if you don't have tarred roads". He gave participants a serious food for thought. The road to Digital Transformation requires a holistic approach if it were to be profitable. That is only commonsensical.

It is most likely that the 44th edition of CATA will be held in the Republic of Mauritius in 2024, as sustained by Mr. Duncan Onduru, Executive Director, CATA.



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 Mooroogen, 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. Mooroogen, Director, Internal Audit Division



Mr. V. Ramburun, Director, Customs Dept.



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



Behavioral Insights:

A NEW TECHNIQUE TO PROMOTE TAX COMPLIANCE



In line with its capacity building programme, the Mauritius Revenue Authority (MRA), in collaboration with the World Bank, hosted a workshop on Behavioral Insights to Improve Domestic Revenue Mobilization in Mauritius at the seat of MRA head office, Ehram Court, Port-Louis.

Around 30 staff from various departments availed themselves of this Comprehensive Workshop, spanning from Thursday 1st December 2022 to Tuesday 6th December 2022. The resource persons, namely: Mr. Mario Negre, Senior Economist and Mr. Jonathan Karver, Economist, were experts from the World Bank. The objective of this workshop was to provide more hands-on learning and a tailored toolkit for tax professionals at the MRA. Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development was the Chief Guest to the opening ceremony.

In his keynote address during the launching ceremony held on Thursday 01 December 2022, Dr. Padayachy highlighted that *"organizations should use Big Data Analytics and related software to make data-driven decisions"*. Therefore, by harnessing the power of Big Data, MRA will be able to gain insights into the behavior of taxpayers, by using tailor-made strategies that are effective in capitalizing on new revenue opportunities, he emphasized.

The Minister stated that Mauritius, being a small island economy, could not absorb the economic downturn due to the Covid-19 pandemic. However, the government has been able to mitigate the

negative impact of the pandemic on the economy by implementing the Wage Assistance Scheme and the Self-Employed Assistance Scheme.

Hon. Renganaden Padayachy also commended MRA for the prompt implementation of these schemes. In another vein, he explained that "MRA has been able to pick up on revenue collection and has for the first time crossed the threshold of Rs. 100 billion for the Financial Year 2021/22. MRA is expected to collect around Rs. 129.5 billion for the current Financial Year, i.e., 2022/23".



"My Ministry," stated Dr. Padayachy, "is constantly mounting policies to position Mauritius and ensure economic prosperity. However, this can only be achieved with the collaboration of all the actors in both public and private sectors".

Moreover, he underlined that "the Ministry of Finance is more than ever determined to provide all the necessary support to the MRA to address the major organizational challenge."

Speaking on Behavioral Insights, he stated that this novel concept can be analyzed, understood and used to improve domestic revenue mobilization in any economy, including Mauritius.

Mr. Vivekanand Ramburun, Ag. Director-General of the MRA, observed that "Behavioral Science or Insight has already been embraced by a number of countries for some years now." According to him, Behavioral Insight has gone from novelty to a commonly used tool in public service delivery. Behavioral insights, which are today the new words in the tax administration dictionary, offer an alternative tool to the MRA. He further added that "Revenue Authorities are using economic psychology to analyze the behavior of taxpayers in their endeavor to improve tax compliance".











Mr. Dhoojanaden Maunikum, Director of Human Resources and Training at the MRA, stated that "the MRA is ready to overcome the current and future challenges. Moreover, the organization is adopting this novel and innovative approach to deal with tax compliance".

On her part, Ms. Brinda Devi Dabysing, Acting Country Representative for Seychelles & Mauritius, World Bank Group, explained "that the World Bank has placed MRA as a global and friendly leader. Hence, the organization has chosen to train the staff of MRA on Behavioral Insights".

The MRA looks forward to conducting more training to constantly update its personnel on various topics related to tax.





APPLY FOR TASS AND BENEFIT FROM FULL WAIVER OF PENALTIES AND INTERESTS

The Mauritius Revenue Authority intervenes once again to help taxpayers with tax arrears to settle a revised amount of their payment through TASS.

The Tax Arrears Settlement Scheme (TASS) of the Mauritius Revenue Authority (MRA) is a scheme designed for taxpayers; both companies and individuals. TASS provides for full waiver of penalties and interests on all tax arrears outstanding as at 7 June 2022, under an assessment issued or a return submitted on or before 7 June 2022 under the Income Tax Act, the VAT Act or the Gambling Regulatory Authority Act, provided that the application for the waiver is made to the MRA on or before 31 December 2022; and the tax arrears are fully paid on or before 31 March 2023.

Moreover, taxpayers having assessments pending as at 7 June 2022 before the Assessment Review

Committee (ARC), the Supreme Court or the Judicial Committee of the Privy Council, and who also wish to take advantage of TASS, may do so by withdrawing the case before these institutions. An application to join the scheme can be made online on the website of the MRA: www.mra.mu

TASS is, however, not applicable to any individual who has been convicted of an offence on or after 01 July 2012; or any person who has any pending or contemplated civil or criminal proceedings. Besides, if an individual 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 person will not benefit from TASS



MRA CONCLUDES A SECOND AGREEMENT WITH THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF PAKISTAN

The Signing Ceremony of a new Agreement between the Government of the Republic of Mauritius and the Government of the Islamic Republic of Pakistan was held on Monday 19 December 2022 at the seat of MRA, Ehram Court, Port-Louis. The objective of this second Agreement is to further consolidate the working relationship between 'Customs Administrations' in both countries.



The first Customs Mutual Administrative Assistance Agreement (CMAAA) was signed in 2007 between the Republic of Mauritius and the Islamic Republic of Pakistan in a spirit of mutual assistance and cooperation in customs matters. It was based on the old Nairobi Convention of 1977. Since then, both countries have been under 'preferential tariff treatment'.

Nevertheless, with the advent of the Johannesburg Convention, there is an imperative need for adapting the Agreement to the new template. This revised version of CMAAA identifies the need for international co-operation related to the application and enforcement of customs legislation. It also highlights the importance of accurate assessment of customs duties, taxes and other charges collected from importation and exportation and ensures proper enforcement measures by the respective customs administration.

Mr. Sudhamo Lal pointed out that "the total imports from Pakistan for 2018 till now amounts to approximately Rs 4 billion (3,843,663,618), but goods of only Rs 96 million (96,043,529) were imported under the Mauritius/Pakistan Preferential Trade Agreement (PMPTA)".



The total exports to Pakistan for the corresponding period, amounted to some Rs. 144 million (144,383,583), whereas goods for merely Rs. 12 million (11,681,933) were exported under the Mauritius/ Pakistan Preferential Trade Agreement (PMPTA).

Based on these statistics, it is obvious that importers and exporters of both countries are not availing themselves of the full benefits of the Preferential Trade Agreement, he said.

Year	Import from Pakistan (Rs)	Import from Pakistan under PMPTA (Rs)	Export to Pakistan (Rs)	Export to Pakistan under PMPTA (Rs)
2018	677,367,671	19,681,330	15,684,069	11,289,825
2019	590,494,988	24,575,433	5,550,520	392,108
2020	640,532,929	34,103,066	71,204,473	-
2021	780,543,616	17,683,700	24,391,221	-
2022 (till October)	1,058,680,885		15,871,367	-

H.E. Mr. Muhammad Arshad Jan Pathan, High Commissioner of Pakistan, pointed out that "this agreement provides administrative assistance for the proper application of customs legislation and for prevention, investigation and combating of Customs offences, as well as ensuring the security in the international trade supply chain".

He concluded that "the signing of the Agreement will undoubtedly boost the imports and exports between the Republic of Mauritius and the Islamic Republic of Pakistan".





Filing of Returns, Statements and Payment of income TAX and VAT **DEADLINE: 28 DECEMBER 2022**

The deadline for the submission of corporate tax returns and payment of tax by companies whose accounting year ended in June, is 28 December 2022.

The deadline of 28 December 2022 is also applicable for the submission of returns and payment of tax for the month of November 2022 for VAT (Value Added Tax), PAYE (Pay As You Earn), TDS (Tax Deduction at Source), and Social Contributions (CSG /NSF and Levy).

The submission of CPS (Current Payment System) and APS (Advance Payment System) statements and the payment of tax for the quarter ended 30 September 2022 should also be effected by 28 December 2022 at the latest.

Companies whose accounting year ended in June and have no tax liability will have up to 16 January 2023 to submit their return.

Any person who is required to submit a return/ statement or pay tax but fails to do so by the due date shall be liable to a penalty for late submission of return, penalty for late payment of tax and interest on unpaid tax.

For further information, kindly phone MRA Helpdesk on 207 6000 during working hours, or call in person at the MRA Customer Service Centre, Ground Floor, Ehram Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port-Louis.

MRA DELIVERS TRAINING ON MONEY LAUNDERING

In line with the World Customs Organization East and Southern Africa (WCO ESA) Regional Strategy, the Regional Training Centre (RTC), Mauritius, hosted a half day Discussion Forum entitled 'Law and Procedures related to the Identification of Suspicious Cases of Money Laundering at Customs' for twentyfour member countries in the East and Southern Africa (ESA) region. It was held virtually on 1st December 2022. Around 267 participants from 21 countries benefited from this event.

RTC (Mauritius) has taken the initiative to organize a series of webinars and the first series was conducted by experienced resource persons from Customs and Legal Services Departments of MRA.

Among the topics discussed were:

- i. Introduction to Money Laundering (ML) (Stages in ML and Criminal Proceedings)
- ii. Financial Intelligence & Anti Money Laundering Act (FIAMLA) and relevant Provisions under the Customs Act - The Legal Framework
- iii. Procedure at MRA under Section 131(A) of the Customs Act
- iv. Trade-Based Money Laundering Overview & Red Flags



Mr. D. Maunikum, Director, Human Resources and Training Department (HRTD) of the MRA and Head of RTC (Mauritius), observed that drug trafficking and money laundering are closely linked to financial crimes. The proceeds of drug trafficking are, most of the time, laundered to deter traceability by the authorities.

He underlined that RTC (Mauritius) will liaise with the Regional Office for Capacity Building (ROCB) as well as other member states; where expertise is required, with a view to focusing on areas where the maximum potential for regional co-operation and synergy lies.

The MRA looks forward to conduct more comprehensive training to constantly improve the skills of its personnel.

ZOOM ON YEAR 2022 AT THE MRA

MRA CELEBRATES INTERNATIONAL CUSTOMS DAY

The International Customs Day (ICD) 2022 was celebrated on Wednesday 26 January 2022. This year, the World Customs Organisation (WCO) retained the theme "Scaling up Customs Digital Transformation by Embracing a Data Culture and Building a Data Ecosystem" in view of encouraging the Customs community to operate in a fully digital environment by creating an operating model that captures and exploits data from across the trade ecosystem.

This event also marked the inauguration of the Integrated Customs Clearance Centre (ICCC) at Le Chaland, Plaine Magnien by the Prime Minister, Honourable Pravind Kumar Jugnauth.

MRA has crossed the 15-year milestone this year. To mark the 15 years of the setting-up of the MRA, the Prime Minister, Hon. Pravind Kumar Jugnauth launched a commemorative magazine entitled "MRA: Positioned to meet challenges ahead ".









THE PRIME MINISTER LAUDS MRA FOR THE PROMPT IMPLEMENTATION OF THE CSG INCOME ALLOWANCE

The launching of the first payments of the CSG Income Allowance was made by the Prime Minister, Honourable Pravind Kumar Jugnauth, at the seat of the MRA Head Office in Port-Louis, on Friday 8 July 202 in the presence of MRA Board Members, Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development and Mr. Sudhamo Lal, Director-General of the MRA.

The Prime Minister commended MRA for the prompt implementation of the CSG Income Allowance. Expatriate Employees and Self-employed Individuals in the Republic of Mauritius receive the CSG Income Allowance of Rs 1000 every month.

Announced by the government, this monthly Income Allowance is paid to eligible workers for the months of July 2022 to June 2023, and one additional month as a bonus in December 2022.



MRA LAUNCHES THE PRIME À L'EMPLOI SCHEME TO BOOST THE LABOUR FORCE

The Mauritius Revenue Authority (MRA) launched the Prime à l'Emploi Scheme this year.

The Prime à l'Emploi Scheme aims to bring young Mauritians and Mauritian women into the labour force. Under this scheme, the government will provide a monthly amount of up to Rs. 15,000 for the first year of employment of 10,000 youths aged between 18 and 35 years, including women aged up to 50 years.

The facility to join the scheme is available on the website of MRA: www.mra.mu



MRA LAUNCHES THE E-INVOICING PROJECT

In line with its breakthrough innovation strategies, the Mauritius Revenue Authority (MRA) launched the e-Invoicing project. e-Invoicing is a process of generating invoices and associated documents in electronic file format which allows the transfer of billing information between the seller, the tax authority and the buyer. It comprises the Electronic Billing System (EBS) and the Invoice Fiscalisation Platform (IFP).

This pioneering project has various advantages for the business community, such as enhancing the automated processing of invoices, fast-track VAT refunds and pre-filled VAT returns. An eco-friendly environment will thus be created by implementing paperless e-storage of invoices. e-Invoicing reduces the compliance management cost, improves voluntary compliance and ensures equity and fair competition among businesses. In order to use this new service efficiently, businesses will have to acquire equipment and software compliant with the e-invoicing system. Thanks to this innovative project, the customer can check whether the invoice has been fiscalised on MRA IFP simply by scanning the QR Code using a smartphone.



200 'ONE-MINUTE RADIO PROGRAMME' AIRED ON MBC RADIO

From January 2022 till December 2022, 200 'One-minute radio programmes' were produced and broadcast on MBC (Mauritius Broadcasting Corporation) radio.

The selected topics are based on the latest happenings at the Mauritius Revenue Authority (MRA). It includes assistance schemes, Value Added Tax, employee declaration forms, Prime à l'Emploi, Customs etc.

The 'One-minute radio programmes' are aired during prime time with a view to sharing pertinent information with listeners.



MRA CONDUCTS 89 EDUCATIONAL SESSIONS IN 2022 TO PROMOTE VOLUNTARY COMPLIANCE

The Mauritius Revenue Authority (MRA) has always fostered good communication with its stakeholders, taxpayers and students, through its educational sessions. The education sessions are organized to better inform the public about the tax and the assistance programs. The response from the audience was positive.

For the year 2022, the Taxpayer Education and Communication Department (TECD) of MRA has conducted 89 educational sessions. This initiative is in line with MRA's endeavor to create a new tax culture, promote voluntary compliance, and deter tax avoidance and evasion.

Educational Sessions on the following topics	Number of Sessions conducted by MRA	
Changes brought in by Finance Act	4	
Technical Issues (VAT, Income Tax, Contributions, etc)	23	
e-Filing	29	
School Students	33	
Total	89	





E-DUTY FREE CERTIFICATE

E-Duty free certificate for motor vehicles is an eservice which facilitates online application for excise duty remission on motor vehicles.

The aim of the eservice is to reduce dwell time at Ministries and Customs for the processing and approval of Duty Free Certificate, while eliminating the need for various hard copies of the application form. The applicant will be required to apply electronically using the facilities available on the MRA website: www.mra.mu. He shall go through the link for the E-Duty Free Certificate on the MRA Website under e-Services > Customs, and apply for same.

With inbuilt tracking functionalities, the applicant will be notified by email with respect to the different status of the application.

The approved duty free certificate is automatically sent to the applicant.







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