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# EDITORIAL NOTE

**Dear Readers,**

The Mauritius Revenue Authority (MRA) has undergone an outstanding transformation over recent years, expanding its mandate beyond tax collection to include providing financial assistance. No doubt, the MRA has effectively demonstrated its proactivity, adaptability, responsiveness, and dedication to supporting businesses and individuals in challenging times.

Our readers will recall that the Wage Assistance Scheme and the Self-Employed Assistance Scheme were instrumental in providing much-needed support to employers and self-employed individuals affected by the COVID-19 pandemic. These schemes, successfully implemented by the MRA, aimed at alleviating financial burdens, sustaining businesses, and preserving jobs were.

Once again, the MRA has been entrusted with new responsibilities, such as the Independence Allowance and the CSG Child Allowance. The kick-off for these two financial assistance schemes was given this month by the Honourable Prime Minister, Pravind Kumar Jugnauth, in the presence of Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development, and Mr. Sudhamo Lal, Director-General of the MRA.

Pertinent information were revealed on that day. For instance, 4,650 applications for the Independence Allowance have been approved for 'payment by banks' and bank verification is 'ongoing' for some 2,588 cases, prior to payment being made.

As regards to the CSG Child Allowance, 11,178 applications were paid by banks on that day and some 9,175 applications were 'under bank'. It is estimated that some Rs 400 million will be disbursed by MRA under both schemes.

With the forthcoming Housing Loan Relief Scheme, MRA anticipate some further 70,000 beneficiaries being paid on a monthly basis. Stay tuned for more details.

*Editorial team*

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## Financial assistance:

# LAUNCHING OF THE FIRST PAYMENTS OF INDEPENDENCE ALLOWANCE AND CSG CHILD ALLOWANCE



The launching of the First Payments of Independence Allowance and CSG Child Allowance was made by the Honourable Prime Minister, Pravind Kumar Jugnauth at Sir Harilal Vaghjee Hall, Port-Louis, on Monday 31 July 2023, in the presence of Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development, and Mr. Sudhamo Lal, Director-General of the MRA.

In his keynote address, Hon. Pravind Kumar Jugnauth applauded the MRA for the prompt implementation of Independence Allowance and CSG Child Allowance; these two measures were announced by the Government in the Budget Speech 2023-2024.

The Prime Minister recalled that MRA was created when he served as Finance Minister and even today, the MRA has garnered praise from various stakeholders, both within Mauritius and across the African region.

The Prime Minister expressed his gratitude to the dedicated MRA team for their unwavering commitment to serving the public and sustaining the economic growth of the country. He also emphasized the importance of proactivity and adaptability of MRA in implementing financial assistance schemes that cater to the diverse needs of businesses and individuals. *"The Government is committed to assist all age groups of people, from the elderly through the increase in the Basic Pension Scheme, to the youths and babies as well"*, added the Prime Minister.



Hon. Pravind Kumar Jugnauth, Prime Minister



According to Dr. the Honourable Renganaden Padayachy, *“the Independence Allowance of Rs. 20,000 for youths and the CSG Child Allowance of Rs. 2,000 per month are landmark decisions and shapes a defining moment in the history of our Welfare State.”* The Finance Minister expressed his gratitude to the Mauritius Revenue Authority for providing the online payment modalities of these two momentous measures in an effective and promptly manner.

*“The MRA is proving to be extremely instrumental in implementing the Government’s wide-range social measures from the Wage Assistance Schemes to the CSG Allowances”,* he added. The Finance Minister concluded that *“the Government wants to simultaneously create national wealth and implement measures that are inclusive so that everyone can benefit from the economy and build a prosperous and inclusive Mauritian Republic”.*

In his speech Mr. Sudhamo Lal, Director-General of the MRA revealed important statistics on revenue collection. He pointed out that the MRA has exceeded the 20% growth benchmark in revenue collections. The MRA collected a total of Rs. 137 billion for the financial year ending 30 June 2023, compared to Rs. 112.6 billion for the financial year ending 30 June 2022.

Speaking about the financial assistance, Mr. Lal highlighted that *“the CSG Child Allowance introduced in the recent Budget is a safety net for children whose parents don’t work or are temporarily out of work. It complements the existing Negative Income Tax Allowance and CSG Income Allowance Schemes which aim at supporting working households.”* It is estimated that some Rs 400 million will be disbursed by the MRA as payment under both schemes.

Mr. Lal underlined that the number of beneficiaries of MRA’s financial assistance schemes will continue to increase. On this score, he underscored that *“the Child Allowance will add some 48,000 beneficiaries to this list, whilst with the Independence Allowance, we expect some 15,000 one-off payments to be effected. With the forthcoming Housing Loan Relief Scheme, we anticipate some further 70,000 beneficiaries being paid on a monthly basis”.*

Mr. Lal rejoiced that MRA has created a whole synergy to implement these schemes promptly. He underlined that these two schemes have been brought to fruition by the Information Services Department, the Finance and the Administration Department, the Operational Services Department and the Taxpayer Education and Communication Department so that the eligible youths and children may benefit from this financial assistance on time.

By consistently delivering on its promises and providing timely support, MRA has positioned itself as a dynamic and forward-thinking revenue authority, observed Mr. Lal.



**Dr. the Hon. Renganaden Padayachy, Minister of Finance, Economic Planning and Development**



**Mr. Sudhamo Lal, Director-General, MRA**



## Independence Allowance:

# ONE-OFF ALLOWANCE OF Rs. 20,000

Independence Allowance, a one-off allowance of Rs. 20,000 will be paid by the Government of the Republic of Mauritius through MRA to eligible youths who have attained the age of 18 years during the period 01 January 2023 to 30 June 2024. This measure was introduced as part of the 55<sup>th</sup> independence anniversary of the country.

An 'eligible youth' is an individual who is a citizen of Mauritius; resident in Mauritius in accordance with Section 73(1) (a) of the Income Tax Act; and has attained the age of 18 years during the period 1 January 2023 to 30 June 2024.

For children who have attained the age of 18 years between 01 January and 30 June 2023, the deadline to submit their application is 30 September 2023. For those who have attained or will attain the age of 18 years from 01 July 2023 to 30 June 2024, they are

required to submit their application within a period of 3 months from the date they attain the age of 18 years.

The Independence Allowance will be credited directly to the bank account of the eligible youth held solely in his or her name or held jointly with his or her mother, father or legal guardian.



## CSG Child Allowance:

# MONTHLY ALLOWANCE OF Rs. 2,000

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

To benefit from the allowance, the child should be a citizen of Mauritius; a resident in Mauritius; and under the age of 3 years on the first day of the month in respect of which the allowance is payable.

The application should be made on or before 30 September 2023 for children who were under the age of 3 years as at 01 July 2023 or within 3 months from the month in respect of which the child is eligible for the allowance.

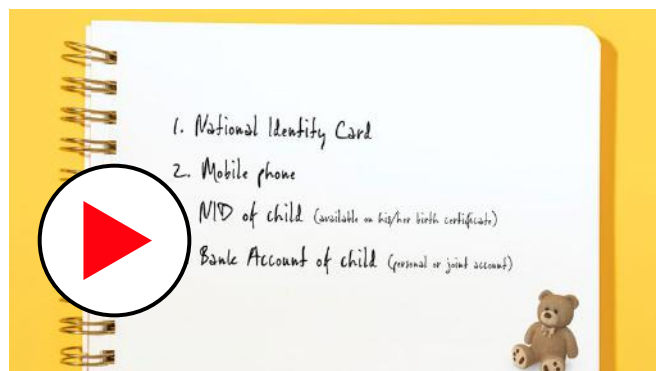
An eligible parent (mother, father or legal guardian) must ensure that he has the following information at hand before submitting the application:

- i. His National Identification Card (NIC);
- ii. His mobile phone;
- iii. The National Identification Card Number as mentioned in the Birth Certificate of the eligible child, and
- iv. The Bank account details of the child held in his name or held jointly by him and his eligible parent

An eligible parent is requested to submit a 'one-time application' and provide the bank account details of the eligible child or the bank account details held jointly by the eligible child and his eligible parents. More importantly, if an eligible parent has more than one eligible child, separate applications should be made for each eligible child. On providing the required information, a one-time password (OTP) will be sent to the mobile phone number provided and the OTP will have to be entered on the screen in order to proceed with the application.

After verification by the MRA, the CSG Child Allowance will be paid to an eligible child, every month, directly in a bank account held by him in his name or held jointly by him and his eligible parent.

Eligible parents who are not able to submit an application are requested to send an email at [fsu@mra.mu](mailto:fsu@mra.mu)



## Budget 2023-2024:

# EXTENSION OF THE PRIME À L'EMPLOI SCHEME

## ► Prime à L'Emploi Scheme



Following the Budget 2023/2024, the “Prime à L’Emploi Scheme” has been extended with the objective to bring women and persons with disabilities in employment. Under the scheme, Government will provide a monthly “Prime à L’Emploi” of up to Rs. 15,000 for the first two years of employment.

The ‘procedure’ to benefit from the allowance under the scheme consists of two functionalities, i.e. application to join the “Prime à L’Emploi Scheme”; and monthly application for payment of the allowance under the scheme. Employers are required to use their Employer Registration Number (ERN) and password to access the system.

### Eligibility criteria

Qualifying employees should take employment between 01 July 2023 and 30 June 2024.

Qualifying employees should be:

- i. A female person;
- ii. A person with disabilities registered under the Training and Employment of Disabled Persons Act;
- iii. A citizen of Mauritius and is resident in Mauritius;

- iv. Employed on a full-time basis by an eligible employer;
- v. above the age of 18 years on the date of being employed by the eligible employer;
- vi. Not in employment for a period of at least one year prior to the date of being employed by the eligible employer;
- vii. Deriving a basic wage or salary that does not exceed 50,000 rupees in a month; and
- viii. An individual who is not undergoing training or who is not a household employee.

### Eligible Employers

A company, a ‘société’, an association, a trust, a foundation, a co-operative, an approved/registered charitable institution, charitable trust or charitable foundation, a religious body or an individual who is an employer.

Employers can avail from the online facility to join the “Prime à L’Emploi Scheme” on the MRA website: [www.mra.mu](http://www.mra.mu)

# MRA BLOOD COLLECTION 2023: MRA COLLECTS 1759 PINTS OF BLOOD



The Mauritius Revenue Authority (MRA) remitted 1759 pints of blood to the Blood Transfusion Service during the MRA Blood Donation 2023. It surpassed all expectations, making a significant impact on the lives of those in need thanks to the support and participation of dedicated volunteers, and generous blood donors.

In his keynote address, Dr. the Honourable Kailesh Kumar Singh Jagutpal, Minister of Health and Wellness lauded this blood donation initiative, which allows the blood bank to maintain its stock levels. *“The selflessness and compassion demonstrated by blood donors is truly commendable, as they play an instrumental role in saving lives”,* said the Minister.



1184 pints were collected on Wednesday 05 July 2023 at three MRA Offices in Port-Louis, namely MRA Head Office at Eham Court, Custom House in Mer Rouge and Belfort Tower, Dauphine Street. On Friday 07 July 2023, 575 pints were collected at the Integrated Customs Clearance Centre (ICCC), Le Chaland Road, Plaine Magnien and at the SSR International Airport, Plaisance.

He further explained that the blood donation will undoubtedly go a long way in providing critical support to patients undergoing surgery, battling life-threatening illnesses, and facing medical emergencies in hospitals.

According to Dr. Jagutpal, *“health is the basis of achieving social and economic development goals. Therefore, it is essential to have a healthy population”.*

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.

During the launching ceremony of MRA Blood Donation 2023, the health minister also spoke about the risk of diabetes and hypertension in Mauritius and expressed his concern about the growing amount of “prediabetes” in the population as well as the prevalence of uncontrolled diabetes. The prevalence of uncontrolled diabetes increases the risk of severe health complications such as heart diseases, arterial



injury, renal damage and impairment, eye problems and amputation. *“30% of the Mauritian population has hypertension and 20% among them are diabetic. Thus, there is a need to double our efforts to prevent these diseases, since all this weighs heavily on the economy”*, he stressed.

In his keynote address during the launching ceremony, Mr. Dhanraj Ramdin, the Acting Director-General of MRA stated that *“blood is a gift of life that we can share, and it is our responsibility as citizens of Mauritius to contribute to this action, benevolently. Blood is a liquid that no laboratory in the world has been able to reproduce”*. Some 150 pints of blood are required daily in our hospitals, hence the importance of organizing blood donations regularly, he added.

Mr. Ramdin also dwelt on financial assistance schemes. MRA has successfully implemented the Self-employed Assistance Scheme and the Wage Assistance Scheme, for which MRA disbursed around Rs 28 billion. The Negative Income Tax, the Special Allowance and the CSG Income Allowance, are the other schemes which demonstrate a steadfast commitment of MRA towards the most vulnerable in society.

The Ag. Director-General rejoiced that MRA has taken proactive steps to put in place the necessary system for the implementation of the one-off Independence Allowance of Rs. 20,000 for every Mauritian citizen reaching 18, and a monthly CSG Child Allowance of Rs. 2,000 for children less than 3 years old. He is confident that MRA will accomplish its tasks promptly and efficiently in the days to come.

The organization of the MRA Blood Donation necessitated many weeks of preparation and collaboration between MRA and the Ministry of Health, through the National Blood Transfusion service (NBTS).

The Ministry of Agro-Industry, the Ministry of Environment, and the Ministry of Local Government have actively collaborated by supplying around 1500 plants (spice, medicinal and decorative) that were offered to the donor. The Taxpayer Education and Communication Department (TECD) of the MRA capitalized on various promotional campaigns on local media outlets as well as the social media to successfully spread the message far and wide, educating the community on the importance of giving blood.

A dedicated team of MRA Officers in TECD spearheaded the project, with effective coordination with the Organising Committee, canvassers and external stakeholders.

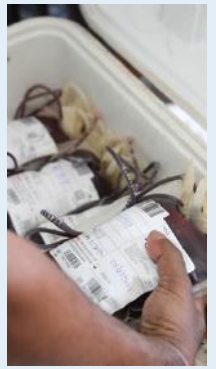
MRA extends its heartfelt appreciation to all the volunteers, donors, and partners who play a vital role

in making this annual event a remarkable success. Their unwavering dedication and support have not only saved lives but also inspired many people to join the cause and become regular blood donors.



Mr. Dhanraj Ramdin, Ag. Director-General, MRA







# 16<sup>th</sup> Integrity Advisory Committee: STAKEHOLDERS COMMEND THE WORK OF MRA



The Mauritius Revenue Authority (MRA) hosted its 16<sup>th</sup> Integrity Advisory Committee (IAC), under the Chairmanship of Mr. Sudhamo Lal, on Wednesday 26 July 2023, at Custom House, Mer Rouge, Port-Louis. The stakeholders commended the MRA for its exceptional work in tax administration, enhancing compliance, and fostering a business-friendly environment in Mauritius.

At the very outset, the Chairperson, Mr. Lal welcomed the external committee members, namely Mr. Mohammad Sallah-Ud-Din Surfraz (Den) Chairperson, Mauritius Institute of Professional Accountants (MIPA), Mr. Allen Sandrazie, President, Mauritius Taxpayers Association, Mr. Suraj Ray, FCG, and Chairperson, Mauritius Council of Social Service (MACOSS) among others.

In his speech, Mr. Lal spoke on the main objectives of the Integrity Advisory Committee. According to the Director-General of the MRA, the Committee acts as a bridge between MRA and business as well as the trading community.

*“IAC provides a platform where the resolution mechanisms of grievances of people from the business and trading community and the public at large can be discussed freely, especially with regards to the integrity of services provided by MRA. Moreover, IAC examines best practices in the fight against corruption and makes various recommendations on how to improve integrity at MRA”,* he pointed out.



**Mr. Sudhamo Lal, Director-General, MRA**

In its quest to become a world-class revenue authority, MRA has continuously adopted the best international practices for the promotion of integrity and remains committed to delivering high-quality services, embracing innovation, and upholding the highest standards of professionalism and integrity, Mr. Lal added.

The Committee was apprised of MRA Social Media Policy. Launched in April 2023, the Social Media Policy outlines a ‘modus operandi’ for using social media and provides guidance for employees about their personal use of social media or making public comments online. Consistent with MRA’s core values, namely: integrity, responsiveness, fairness, transparency and accountability, this policy is synchronized with the practices of the Code of Conduct and Ethics.

Mr. Rajeev Gobin, Officer-in-Charge, Internal Affairs Division, MRA affirmed that *“since social media platforms, such as Facebook, Instagram, TikTok and WhatsApp are very popular and regularly used, there is a risk of security breaches, specifically if confidential materials are posted.”*



On her part, Mrs. Sumita Moorooogen, the Director of Internal Audit Division at the MRA, emphasized the importance of good governance. According to her, good governance promotes transparency, integrity, ethical behaviour, and reduces the chances of corruption and misuse of resources. *“Digitalization has become a major component of governance in today’s rapidly evolving world, hence MRA has put emphasis on IT Security Audits. Robust cyber security measures and data protection laws are crucial to provide assurance/comfort to stakeholders in their dealings with MRA’s officers”,* she observed.



**Mrs. Sumita Moorooogen, Director, Internal Audit Division at the MRA**

Mr. Krishna Rambaksh, Section Head, Large Taxpayers Department, MRA shared his insights on the budgetary measures. *“The proposals for the Budget 2023-2024 are based on trade facilitation and reinforcement of borders and enhancing quality of service and meeting the increasing demands of stakeholders”,* he said.



**Mr. Krishna Rambaksh, Section Head, Large Taxpayers Department, MRA**

Speaking about the progressive tax system, he cited several tax brackets introduced with tax rates ranging from 0% to 20%.

For Mrs. Nissa Gaya, Section Head, Fiscal Investigations Department, MRA, *“tax evasion requires a multi-faceted approach that includes the vigorous application of tax laws and tax assessments.”* Strengthening legislation, enhancing compliance measures, leveraging technology, and raising public awareness, are all vital strategies in the fight against tax evasion. On this score, she underlined that *“MRA is empowered under the Revenue Law, including the MRA Act, Income Tax Act and VAT Act, to investigate into suspected cases of tax evasion”.*



**Mrs. Nissa Gaya, Section Head, Fiscal Investigations Department, MRA**

At the end of the meeting, Mr. Lal invited all participants to a guided visit to the newly-set up Port Surveillance Command Centre, located at the Custom House itself. This project is in line with MRA’s determination to consolidate border protection, enhance integrity and accountability as well as facilitate trade. Customs Officers deployed at the Command Centre monitor real time images on screens which are connected to 201 cameras installed in the port area, including different freight stations and at Examination Bays/ Port Exits.



The Port Surveillance Command Centre also receives live images of port activities so that Senior Customs Officers from the Control Room can communicate with examining officers in real time.



The participants also witnessed a simulation exercise from the MRA Customs K-9 Unit.

MRA acknowledges and appreciates the support and recognition from its stakeholders, and intends to welcome members of the Integrity Advisory Committee for another meeting in the near future.



## Capacity Building:

# MRA HOSTS THREE WORKSHOPS

### Customs Valuation

The Mauritius Revenue Authority (MRA), in collaboration with His Majesty's Revenue and Customs (HMRC), hosted a joint workshop entitled Customs Valuation from 17 to 20 July 2023 at the WCOESA Regional Training Centre, Level 6, Custom House, Mer Rouge. The workshop aimed at enhancing the skills and knowledge of Customs Offices to counter customs undervaluation fraud. This event saw the participation of 35 staff from the Assessment Section at the Customs Department. HMRC has 'tailor-made' this workshop to meet the requirements of the MRA. The resource persons were Mr. John Osbourne, Fiscal Crime Liaison Officer, HMRC, Pretoria, Mr. David Morgan, Tax and Duties Compliance, HMRC and Mr. David Patterson, Tax and Duties Compliance, HMRC.

One of the topics discussed was Trade - Based Money Laundering (TBML). Trade-Based Money Laundering in customs requires a multi-faceted approach involving risk assessment, enhanced due diligence, information sharing, technology, training, international cooperation, and strong legislative frameworks.

By implementing these actions, customs can contribute to global efforts in combating money laundering and protecting the integrity of international trade. As one of the three pillars of the Customs Trilogy, Customs Valuation is an important process used to determine the value of imported goods for the purpose of assessing customs duties and taxes. In fact, the Customs Valuation of goods is the basis for taxation and it is reflected in revenue collection.

In his keynote address during the Opening Ceremony of the HMRC Customs Valuation Workshop, Mr. Vivekanand Ramburun, Director, Customs Department, and Chief Guest to the function, emphasised that "customs authorities use

*internationally recognized valuation methods, primarily governed by the World Trade Organization's (WTO) Agreement on Customs Valuation (ACV), to determine the customs value of imported goods".*

According to Mr. Ramburun, "it is important for importers to provide accurate and complete information regarding the value of imported goods to customs authorities." The workshop, he added, ensures that the declared value of goods on the import documentation is accurate and reflects the actual price paid or payable for the goods. The Director of Customs is convinced that the Advanced Training on Customs Valuation from experts from HMRC has enhanced Customs Officers' knowledge and sharpened their skills. These aptitudes help to counter customs undervaluation fraud, trade-based money laundering and detecting other fraudulent commercial practices.

Mr. Tom Green, Countering Illicit Finance Advisor, British High Commission, commended Mauritius and the United Kingdom's (U.K.) long-standing relationship. He highlighted the efforts made by both countries to strengthen their financial systems, enhance due diligence measures, and promote international standards in combating illicit finance. "Through sharing of knowledge and skills, and a strong partnership, cross-border issues can be addressed," he said.

Mr. David Patterson, Tax and Duties Compliance, HMRC, concluded that "the training was purely on Customs Valuation and it has provided the necessary knowledge and expertise to accurately determine customs value, comply with customs regulations, and manage effectively customs related matters."



## Advanced Tax Audit Course

The Mauritius Revenue Authority (MRA), in collaboration with the African Tax Administration Forum (ATAF), hosted a workshop entitled Advanced Tax Audit Course from Monday 17 July to Friday 21 July 2023 at the Integrated Customs Clearance Centre (ICCC), Le Chaland, Plaine Magnien.

This event reinforced the collective commitment to advancing tax administrations across the African continent

Around 87 participants availed themselves of this five-day Advanced Tax Audit Course which aimed to enhance audit skills, address complex tax issues, and more importantly, to facilitate networking and knowledge sharing among the participating countries. This event regrouped participants from Mauritius, Botswana, Eswatini, Ethiopia, Madagascar, Malawi, Namibia, Nigeria, Rwanda, Seychelles, Tanzania, Uganda, Zambia and Zimbabwe and they all passed the assessment and were each awarded a certificate.

In his keynote address during the closing ceremony held on Friday 21 July 2023, Mr. Sudhamo Lal, Director-General of the MRA expressed his deep gratitude to ATAF for the relentless effort in facilitating the workshop in Mauritius.

*"The collaboration between ATAF and MRA stands as a shining example of how partnerships between institutions can lead to transformative outcomes",* he added. This event, according to him, has not only deepened the long-standing relationship with the African Tax Administration Forum but has also reinforced the collective commitment to advancing tax administration across the African continent.

*"Together, we can build tax systems that, not only ensure compliance, but also foster economic growth, social development and sustainable progress in Mauritius and the continent as a whole",* Mr. Lal added.

The Director-General also encourages every participant to remain committed to their personal and professional development. For him, learning is a lifelong process and it is for this reason that MRA organizes regular capacity-building programmes with a view to keeping up with technological advancements, strengthening compliance and enforcement, improving taxpayer services, and promoting professionalism and ethical conduct.

On another note, Mr. Lal dwelt on the importance of technology. *"Let us seek out opportunities to further our knowledge, embrace new technologies and adapt to the ever-evolving landscape of tax administration. Let us be united by our shared vision of a prosperous, equitable and sustainable future for Africa,"* he concluded.

Mrs. Caroline Mutayabarwa, Manager, Tax Academy, ATAF stated that *"ATAF is implementing a peer-to-peer capacity building initiative where experts from tax administrations on the continent are identified and are engaged to deliver both training and technical assistance."* She concluded that these commendable initiatives are yielding returns for the participating countries.





## Transfer Pricing

The Mauritius Revenue Authority (MRA), in collaboration with the African Tax Administration Forum (ATAF), hosted a workshop on Transfer Pricing from Monday 24 to Friday 28 July 2023 at the Custom House, Mer Rouge, Port-Louis. Some 40 officers from MRA availed themselves from this workshop.

The workshop on Transfer Pricing was of great pertinence to the Mauritian tax landscape: Financial Transactions, Tax Residence and Permanent Establishments.

In his keynote address, Mr. Sudhamo Lal, Director-General of the MRA, expressed his deep gratitude to ATAF for facilitating this workshop in Mauritius. At the very outset, he stated that *“the MRA is privileged to benefit from this programme of support, technical assistance and expertise of the resource persons. It acts as a valuable tool to enable MRA staff to tackle the challenges ahead.”*

The Director-General of the MRA underlined that *“Transfer Pricing, or rather abusive transfer pricing, was cited in the landmark 2015 Mbeki report of the United Nations Economic Commission for Africa (UNECA) as one of the means of tax evasion and aggressive tax avoidance, which enables illicit financial flows to take place in Africa.”* The international community, he added, is also unanimous that the misapplication of the arm’s length principle by multinationals has become a key concern for the preservation of the domestic tax base of Organization for Economic Cooperation and Development (OECD) and ATAF member countries.

*“Mauritius has joined in the international efforts to implement Anti-Base Erosion and profit-shifting measures, which include the automatic exchange of country-by-country reports since 2018, to improve transparency on the international tax arrangements of multinationals and to facilitate transfer pricing risk-based selection worldwide,”* he added.

Mr. Lal pointed out that *“such comprehensive workshops have so far covered the fundamentals of transfer pricing as well as the key concepts of comparability and benchmarking”*. Based on the feedback received from the post-training evaluations, MRA staff have not only gained valuable insights, but are also eager to learn more from experts to improve their skills, he observed.

Transfer pricing is a complex area of international taxation that requires a deep understanding of economic principles, tax regulations, and practical implementation, hence the importance of training people on this subject. For Mr. Lee Corrick, Technical Adviser at the ATAF, *“the workshop facilitated the sharing of experiences and best practices among tax professionals, fostering a collaborative environment that encouraged active engagement and learning.”*

The workshop consisted of theoretical and practical aspects of transfer pricing to address transfer pricing challenges. *“Theory and practical training on transfer pricing ensures enhanced compliance, increased revenue collection, and more importantly, it allows many countries to navigate effectively the evolving global tax landscape”*, he concluded.

In line with its capacity building programmes, the MRA looks forward to conducting such trainings with a view to constantly update its personnel on any latest developments in customs and tax. Such capacity building programmes serve as a recognition of the effort undertaken by Mauritius in strengthening its financial regulatory framework and implementing effective fiscal measures to prevent money laundering and terrorist financing.



## Public Awareness:

# MRA CAMPAIGNS IN JULY



In a bid to maintain a close proximity with its stakeholders, tax officials have participated in TV and Radio programmes providing explanations on relevant tax and Customs issues. The topics discussed for this month include Fiscal Measures 2023, 'Prime à l'Emploi,' CSG Child Allowance, Independence Allowance, CSG Income Allowance, Monthly Home Loan Allowance and 'Revenu minimum garanti'.

The MRA made 102 radio interventions, 4 TV interventions, and 21 'one minute radio programmes'. Through interviews, panel discussions, or educational segments, the MRA addresses common concerns, and provides valuable insights into tax and customs matters. This two-way communication fosters trust, transparency, and a sense of partnership between the MRA and taxpayers.

The importance of social media platforms cannot be overstated in today's digital age. It is in this perspective that the MRA has broadened its presence on various social media platforms such as Twitter, Facebook, LinkedIn and YouTube with a view to ensuring that public and taxpayers are well-informed and compliant with tax obligations. By tailoring the content to the intended audience, the MRA delivers relevant and impactful messages that resonate with their specific needs.

For this month, explanatory videos on financial assistance were made. The visual appeal of MRA's explanatory videos encourage viewer engagement through comments, likes, and shares on social media platforms.

For example, the video on CSG Child Allowance of Rs. 2,000 received more than 2400 likes and 622 shares on Facebook.

### Rodrigues

As part of its communication strategy, a series of radio and television programmes on topics pertaining to taxation and customs matters are being broadcast on Rodrigues through the local radio and TV channels on the Island, namely: Rodrigues FM and TV Rodrigues. These programmes are complementary to those already broadcast by MBC TV in Mauritius and which are relayed simultaneously in Rodrigues.

21 "One minute radio programmes" broadcast on Rodrigues FM.

The following TV programmes were broadcast on TV Rodrigues during the month of July:

- 13 Minutes programme on e-EDF.
- 13 Minutes programme CSG Child Allowance and Independence Allowance.

Moreover, the MRA has recourse to a vast communication campaign, namely attending queries via mail and telephone, Taxpayer Mailing List and, Word-of-mouth marketing (WOM). Undoubtedly, by leveraging these communication mediums, the MRA has successfully promoted a culture of tax compliance and discouraged tax evasion.

### Rodrigues

**21** "One minute radio programmes" broadcast on Rodrigues FM

**2** TV Programs on MBC

### Mauritius

**102** Radio interventions

**21** "One minute radio programmes" broadcast on Kool FM and MBC Radio.

**4** News reports





# DID YOU KNOW?

**INTERESTING FACT**

## MRA e-MAILING SERVICE

The Mauritius Revenue Authority (MRA) e-Mailing Service is an electronic platform provided by MRA to facilitate direct and efficient communication with taxpayers and stakeholders.

The MRA e-Mailing Service serves as a valuable platform for MRA to promote its services, initiatives, and campaigns. For instance, it includes awareness about e-filing options, promotes tax incentives or relief measures, and encourages taxpayers to utilize online resources and tools provided by the MRA.

More interestingly, the MRA e-Mailing Service allows subscribers to personalize their preferences and choose the types of information they wish to receive. This customization ensures that recipients only receive notifications and updates that are relevant to their specific needs and interests. It utilizes secure protocols to protect sensitive information and comply with data protection regulations.

To subscribe to MRA e-Mailing Service, individuals and businesses are required to go to MRA website: [www.mra.mu](http://www.mra.mu), click on 'Mailing List' at the footer section of the homepage, insert their email address and click on Subscribe.

Subscribers can also manage their preferences and unsubscribe from the service if desired.



**Thank you for your interest in the MRA e-Mailing Service!**

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