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EDITORIAL NOTE

Dear Readers,

There is no ATAF without the Country Correspondents (CC).

By hosting the 13th ATAF Country Correspondent Conference from Thursday 11 to Friday 12 May 2023, the Mauritius Revenue Authority (MRA) sustained its collaboration with the African Tax Administration Forum (ATAF).

ATAF serves as an African network that aims at improving tax systems in Africa through exchanges, knowledge dissemination, capacity development and active contribution to the regional and global tax agenda.

An improved tax system will increase accountability of the State to its citizens, enhance domestic resource mobilization and thereby foster inclusive economic growth.

By successfully organizing this Country Correspondent Conference in Mauritius, MRA has further consolidated its close, longstanding relations with ATAF.

We wish you a pleasant reading.

Editorial team

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Fiscal Administration:

MRA HOSTS THE 13TH ATAF COUNTRY CORRESPONDENT CONFERENCE

MRA hosted the 13th ATAF Country Correspondent Conference from Thursday 11 to Friday 12 May 2023 at the Regional Training Centre (Mauritius), Custom House, Mer Rouge. Dr. the Honourable Renganaden Padayachy, Minister of Finance, Economic Planning and Development was the Chief Guest to the function.

The ATAF Country Correspondent Conference is an annual meeting of ATAF members. The objective was to further strengthen the efficiency of tax administrations in Africa to support the socio-economic development. Collaborative dialogue on tax administration was at the centre of the deliberation and it was a fruitful experience for the participating countries.



The conference was attended by thirty-three Country Correspondents from Angola, Benin, Botswana, Burkina Faso, Cameroun, Chad, Democratic Republic of Congo, Gabon, Gambia, Eswatini, Guinea, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Senegal, Seychelles, South Africa, Tanzania, Uganda, Zambia and Zimbabwe.



In his keynote address, Dr. the Honourable Renganaden Padayachy explained: *“despite our economic specificities, Mauritius has fully supported the ATAF and its African counterparts in their move towards international tax cooperation. We have equally voted for the resolution on global tax rules that has been passed at the United Nations General Assembly.”*



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



The Minister underlined that *“in order to generate solid revenue growth and enhance the well-being of our nation, we need to build effective and efficient tax administrations. International tax cooperation is equally vital for the development of a country.”*

The Ministry of Finance, Economic Planning and Development, he mentioned, is closely working with the Organization for Economic Cooperation and Development (OECD) to smoothly implement the two pillar solution, including the Global Minimum Tax. The Two-Pillar Solution is a new framework for international tax and a detailed plan for implementation by 2023 which aims at attracting foreign investment and promoting economic growth.

Membership to the African Tax Administration Forum (ATAF) is a pre-requisite with a view to improving our tax system, increasing its accountability, enhancing domestic resource mobilization and ultimately assisting in fostering inclusive economic growth.

On this score, the Minister observed that *“whilst much work has been done in the field of illicit financial flows and base erosion and profit shifting (BEPS), important challenges for our continent remain. This is why cooperation among the ATAF member countries is of paramount importance.”*



To be a world class Revenue Authority respected for its professionalism and efficiency, MRA has indeed set a whole synergy to implement innovative measures to ensure tax compliance.

Dr. Padayachy stressed that *“MRA has an important role for the benefit of the Mauritian people and economy. While Mauritius went through the worst crisis of its history, MRA has ensured business continuity and has actively supported the implementation of the government strategy”*. The Minister emphasized the key support schemes such as the Wage assistance scheme and the Self-employed assistance scheme which were introduced by the Government to respond to the Covid-19 crisis.

The swift operationalization of these historic measures allowed Mauritius to fully recover from the crisis. He applauded MRA for the prompt implementation of these schemes and the Ministry of Finance is more than ever determined to provide all the necessary support to MRA.

Dr. Padayachy pointed out that *“MRA registered a peak in revenue collection of more than 23% when comparing the second semester of 2021 and 2022”*. More precisely, tax revenue collected has risen from Rs. 51.38 Billion for the period July 2021-December 2021 to Rs. 62.97 Billion for the period July 2022-December 2022.

These figures, he mentioned, clearly validate the concrete economic resilience of Mauritius as well as the tangible effectiveness of the government’s strategy and its institutions to protect our people and businesses.

Speaking about macroeconomics, Dr. Padayachy affirmed that *“the Mauritian economy is performing well and will further expand. Likewise, the Gross Domestic Product (GDP) growth rate is amongst the highest in the world”*.

The International Monetary Fund (IMF) itself revised Mauritius’ GDP growth for 2022 upward by 36 percent, from 6.1 percent to 8.3%. In its latest National Accounts published, Statistics Mauritius has set a growth of 8.7% for 2022 and forecasted that the GDP for 2023 will further increase by 5%. This robust growth is visibly driven by investment, said the Minister, while the Foreign Direct Investment (FDI) reached 27.7 billion rupees in 2022, compared to 18.5 billion rupees in 2021, signifying a surge of 50%.



Mr. Sudhamo Lal, the Director-General of MRA, Mr. Rajeshsharma Ramloll, Solicitor General, members of the Management Team of MRA and delegates, namely Mr. Duncan Onduru, Executive Director of CATA, Mrs. Mary Baine, Deputy Executive Secretary, ATAF, ATAF's Country Correspondents and ATAF's Directors and Secretariat Staff were also present.

In his address, Mr. Sudhamo Lal underlined that Mauritius has a long-standing engagement with ATAF. He recalled that the first General Assembly of ATAF was hosted by Mauritius in 2011 and Mauritius was one of the five founding Signatories to the ATAF agreement which officialised the establishment of the Organization. For three consecutive mandates, Mauritius occupied the positions of Member to Vice Chairman of the ATAF Council. For the past 11 years, MRA has been an active partner in the capacity building initiatives of ATAF, and both organizations have collaborated in various endeavours in the tax landscape.



Mr. Lal emphasized that MRA has hosted various seminars and workshops and even co-hosted two Executive Masters in Taxation Curriculum Workshops. MRA was also among the first fifteen countries to have associated with ATAF to initiate the African Tax Outlook (ATO) annual publication project. ATAF has set up three Technical Committees, the Value Added Tax (VAT), Exchange of Information (EOI) and Cross Border Transactions (CBT) committees to undertake focused work on specific areas requiring more engagement from tax administrations.



Mauritius is also a member of the ATAF VAT and ATAF EOI Technical Committees. On this score, he added that "Mauritius has always maintained a close relationship with ATAF as MRA believes in its mission and vision, and MRA will continue to support ATAF in all its endeavours towards the attainment of its goals."

For Mr. Lal, the presence of ATAF Country Correspondents at this conference is a testimony of the commitment ATAF member countries have pledged to ATAF's vision and mission. Country Correspondents, no doubt, play a critical role in the fulfilment of ATAF's objectives. ATAF, he said, has largely contributed to building the capacity of African Tax Administrations. Its country programmes have led to the reviewing of business structures and procedures, training many tax auditors, implementing Automatic Exchange of Information, and setting up exchange of information units and transfer pricing units in many countries.



The Director-General of the MRA underscored that "some member countries have even collected millions of US dollars of tax, thanks to ATAF's technical assistance which was provided to them in reviewing their legislation".

Mr. Lal highlighted that ATAF is also a key player in the OECD Inclusive Framework and the UN Committee of Experts. "ATAF will continue this battle and reach new milestones and the role of Country Correspondents is crucial in ensuring the attainability of these goals," he concluded.





The African Tax Administration Forum (ATAF) is a pan-African network providing a platform for “intraAfrican” collaboration and peer-learning between tax administrations. It was established in 2009 to boost efficient and effective tax administration to improve the living standards of the people of Africa. It aims at enhancing tax systems in Africa through exchanges, knowledge dissemination, capacity development and active contribution to the regional and global tax agenda.

ATAF focuses its work on two key areas: technical assistance and research. For instance, ATAF’s capacity building measures also include online courses and the establishment of a Master’s programme. Currently, ATAF has 38 member countries.

Speaking during the opening ceremony, Mrs. Mary Baine, Deputy Executive Secretary, ATAF mentioned that *“Mauritius, as a country, may not be big in size but the big heart of its people, its wealth in natural beauty and cultural diversity are un-matched.”* From its inception, she added, ATAF prioritized tax reform, in addition to national capacity building initiatives. ATAF is guided by its firm belief that effective tax policy is critical for global and Africa’s development agenda. This is the reason behind ATAF’s recognition as a primary partner on taxation in Africa.

ATAF, according to Mrs. Mary Baine, has steadily demonstrated capacity and zeal to contribute to the realization of the global development agenda contained in the UN’s Sustainable Development Goals 2030, and the African Union’s Agenda 2063.

Mrs. Baine dwelt on the main priorities of the conference relating to tax reforms, taxation of the digital economy, and international tax transparency. She observed that *“the world of tax has become more complex and dynamic over the last 10 years, with an increasing focus on transparency, digital taxation, technology, collaboration, and social and environmental issues.”*

It was an excellent opportunity for ATAF to share its strategies and vision for the future with its member countries, while clarifying expectations from both sides for optimal results. Through this conference, ATAF aims to enhance communication, engagement, coordination, and collaboration.



Mrs. Mary Baine, Deputy Executive Secretary, ATAF

Sensitizing our Youth:

EDUCATIONAL TOUR FOR THE STUDENTS OF LORETO CONVENT ROSE-HILL

Tax education is important in fueling civic action. It is with this demarche in mind that a half-day interactive educational tour was organized by the Mauritius Revenue Authority (MRA) for some one hundred Grade 11 to 13 students of Loreto Convent College, Rose-Hill at the Integrated Customs Clearance Centre (ICCC), on Tuesday 09 May 2023.

The aim of the education strategy is to bring in the long run, a secular shift in the attitude from 'obligation to pay' to 'willingness to pay'.

In this endeavor, MRA through its Taxpayer Education and Communications Department is organizing educational sessions for the benefits of secondary



Through this endeavor, the students had the opportunity to interact with MRA team, view explanatory videos on the different aspects of taxation, followed by a guided tour through the recently inaugurated state-of-the-art building, situated at Le Chaland, Plaine Magnien. The session was very interactive and the students had the opportunity to ask questions to broaden their knowledge on tax.

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 organizational structure.

TECD aims to promote tax compliance through education. Its education strategy is multi-scaled, comprising education sessions to large taxpayers, SME's, the population at large and more importantly secondary school students who are prospective taxpayers. Students of today are the taxpayers of tomorrow. As a matter of fact, it is more than necessary to convey the importance of paying taxes to them.

school students throughout the island. For the past 5 years, MRA has conducted some 200 sessions in secondary institutions, reaching more than 10,000 students. Other activities are also organized in support to the awareness sessions which comprise essay, quiz, 'selfie' and twitter competitions.

The moral obligation to pay taxes voluntarily has been strengthened through this initiative and, in the long run, there should be a definite improvement in the desired attitude of the 'willingness to pay taxes'.



In his keynote address during the event, Mr. Sudhamo Lal, Director-General of the MRA stated that *“during its very first year of operations, i.e., 2006/07, MRA collected Rs 34 billion compared to the last financial year, that is, 2021/2022 where the figure rose to Rs 112.6 billion which shows a three-fold increase in revenue collection.”*

To achieve this phenomenal growth, MRA has been constantly rethinking the way to operate, offering the prospect of lower costs, increased compliance and incentives for compliant taxpayers.

The role of MRA has evolved so much that in addition to the role of revenue collection, it is now also a provider of financial support to the needy and critically challenged sectors. To this end, MRA disbursed some Rs. 28 Billion to save employment in the private sector and to ensure a minimum subsistence in the home of thousands of self-employed individuals in Mauritius and Rodrigues during the COVID-19 pandemic.

Mr. Amick Teeluckdharry, Assistant Director, TECD of MRA made an introduction to the importance of tax education. *“Through a comprehensive strategy, TECD has been capitalising on all the delivery channels in Mauritius and in Rodrigues to educate taxpayers”,* he said.

He believes that tax education is of utmost importance in our society, to further consolidate the partnership MRA is forging with its taxpayers. During his address, Mr. Teeluckdharry recalled that on the occasion of the fifteenth anniversary of the MRA, the Minister of Finance, Dr. the Honourable Renganaden Padayachy stated that *“MRA has grown into a modern and efficient tax authority.”*

For his part, Dr. Rakesh Thecka, Team Leader at the TECD made a presentation on the role of MRA in the Mauritian economy, highlighting the myriads of taxation administered by the organization. He underscored the importance of the different types of taxes administered by MRA and the revenue that it generates.

In his address, Mr. Ootam Hurnam, Assistant Director, Finance and Administration, MRA, spoke on ICCC. The ICCC acts as a one-stop shop comprising several ministries and departments involved in the clearance of goods. It facilitates trade, reduces cargo dwell time and helps in the combat against drug trafficking and money laundering. *“This new concept is in line with the recommendations of the World Customs Organization’s (WCO) against drug trafficking and money laundering”,* he emphasized.



Mr. Sudhamo Lal, Director-General, MRA



Mr. Amick Teeluckdharry, Assistant Director, Taxpayer Education and Communication Dept.



Dr. Rakesh Thecka, Team Leader, Taxpayer Education and Communication Dept.



Mr. Ootam Hurnam, Assistant Director, Finance and Administration Dept.

According to Miss Geetanjali Gutty, student representative of Loreto Convent Rose-Hill, "this session was very interactive and meaningful because the tax is an important concept, especially for the students of Economics and General Paper".

For Mrs. Karen Collard, Educator of Loreto Convent, "citizen education plays an important role. This session was an enriching experience for students because tax is every citizen's responsibility. The money received through tax contributes to the development of the country".

"The educational tour is extremely interesting. The mission shared by MRA will encourage students to thrive to excellence in their career", concluded Mrs. Nirvana Kinoo, Educator of Loreto Convent.



Good Governance: INTERNAL AUDIT AWARENESS MONTH

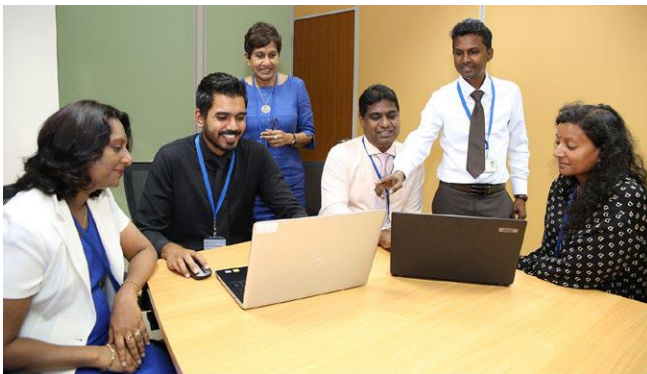
Internal Audit is vital for good governance and for the maintenance of strong internal control systems in an organization.

The Internal Audit Division at the Mauritius Revenue Authority (MRA) endeavours to provide independent and objective assurance on MRA's internal controls, risk management and good governance principles. It was recently subject to an independent assessment by Ernst and Young, with a view to ensuring conformance with the Institute of Internal Auditors (IIA) standards and ethical practices.

The assessment concluded that the Division conforms to IIA Standards and is in line with leading best practices. This achievement illustrates MRA's commitment towards a robust system of internal control, risk management and good governance.



Inside you make an impact theiia.org/Awareness IIA



Inside you make an impact theiia.org/Awareness IIA



Inside you make an impact theiia.org/Awareness IIA

Good governance

Good governance is a fundamental principle that underpins the effective functioning and credibility of any organization, including the Mauritius Revenue Authority (MRA). In this context, a TV program on good governance in the MRA was broadcast this month on MBC TV with a view to raise awareness among the general public about the importance of transparency, accountability, and ethical behaviour in tax administration.

The TV program on good governance has also been useful in educating viewers about the role of the MRA, its objectives, and the advantages of good governance practices, thus fostering a better understanding of the organization's operations. This television program saw the participation of Mrs. Sumita Devi Moorooogen, Director, Internal Audit Division and Mr. Mamade Faisal Oozerally, Director, Large Taxpayer Department.



MRA in the Media: RADIO/TV PROGRAMMES




MRA has recourse to effective tools and platforms to interact with its stakeholders. These include: Twitter, Facebook, Taxpayer Mailing List, website, attending queries via mail and telephone, short explanatory videos uploaded on MRA's YouTube channel, communiqués and Press Releases, Radio/ TV programmes, and daily one-minute radio programmes.

For this month various topics such as tax, Customs, good governance, Social Contribution for Self-Employed Individuals (CSG) etc. were discussed

Mauritius

77 Radio interventions

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

12 Short videos

2 Press releases issued

1 MBC TV program

Rodrigues

22 "One minute radio programmes" broadcast on Rodrigues FM

5 TV Programs on MBC

2 Radio Programs

Border Protection:

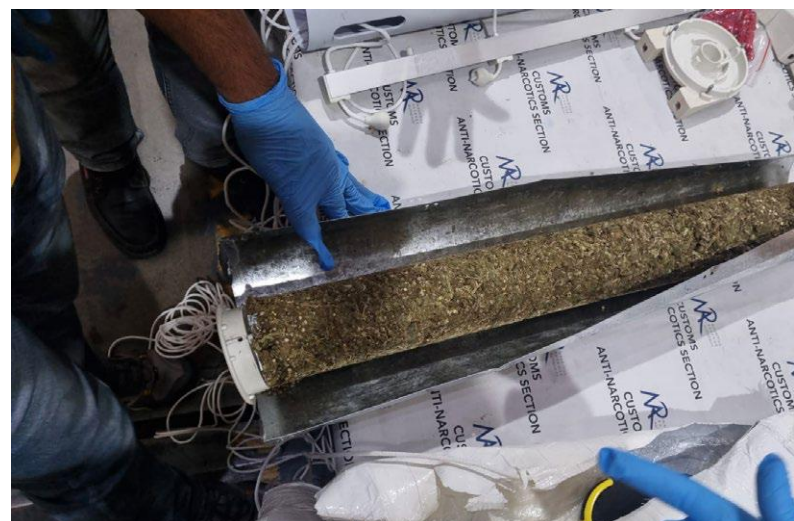
MRA SEIZES 3.44 KG OF CANNABIS WORTH AROUND RS 4.1 MILLION

The Mauritius Revenue Authority (MRA) is committed to the fight against drugs and illicit trade. This month, MRA seized 3.44 kilogrammes of cannabis worth approximately Rs. 4,128,000 on Saturday, 13 May 2023 at a Courier Service. The drug consignment arrived in Mauritius from South Africa.

The consignment, declared as pearlescent powder, was scanned by the Customs Anti-Narcotics Section (CANS) of the MRA. Upon examination, dried leaf matter admixed with seeds, suspected to be cannabis, was found concealed in two PVC cylinders.

A field test for cannabis was carried out on the substance and the result was positive. Moreover, K9 Sniffer dog "Cesar" too, reacted positively to the exhibit. The case was referred to ADSU for further enquiry. During a controlled delivery exercise, two people were arrested.

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 on the **Hotline 8958**.





DID YOU KNOW?

INTERESTING FACT

VISIT OF MRA STAFF ON BUSINESS PREMISES

In their performance of their duties, very often, MRA officers are called upon to carry out visits at the business premises of taxpayers.

Prior to effecting these kinds of visits, taxpayers are officially informed, in writing, of such visits, specifying the date and time of the visit, as well as the name of the MRA officer effecting the visit. Additionally, on the day of the visit, the officer will disclose his identity and show his official "MRA Badge", with his photo and name on it.

In case of any doubt, the public can avail the dedicated hotline, 52523434 for counter verification. This hotline service is available 24/7.

The public is also informed that all payments due to the MRA should be effected at MRA Cash Offices only, or using the e-payment facilities available on the MRA website: www.mra.mu

VISIT OF MRA STAFF ON BUSINESS PREMISES

NOT sure of the identity of **MRA Officers** effecting a visit at your premises?

Call on
for counter verification

52523434





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