



Partners in Progress and Prosperity

MRA ESSAY COMPETITION

2017

Title: **Why is it important to be a compliant taxpayer?**

TERMS AND CONDITIONS

1. The essay competition is administered and promoted by The Mauritius Revenue Authority (MRA), Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius.
2. The competition will run from **1st April 2017 to 1st June 2017** and winners will be announced during the first week of July 2017. **The deadline to submit the essay competition to the MRA is 1st June 2017 and late entries will not be accepted.**
3. The competition is open to all **Lower Six & Upper Six students of Mauritius & Rodrigues.**
4. Only individual entries will be accepted. Team entries will not be accepted. **Essays must be between a minimum word count of 1,800 words and a maximum of 2000 words.**
5. Entrants will be required to give the name of their college, an email address, postal address and telephone number.
6. Entries must be written in English, typed, double line-spaced, with numbered pages and sources referenced using footnotes. Footnotes should include author, title of publication, publisher if available, date or internet URL wherever applicable. Entries that do not meet these criteria will not be considered. Entrants must retain their own copies as no entries will be returned.
7. Entries must be submitted through **email (essaycompetition@mra.mu)** or sent by post (Officer in Charge, Taxpayer Education and Communication Department (TECD), Level 9, Efram Court, Cnr. Mgr. Gonin & Sir Virgil Naz Streets, Port Louis).
8. **The 1st prize is one 12.9" iPad Pro, 2nd Prize , an iPad Air 2 and 3rd Prize is an iPad Mini.**
9. The MRA will set up a panel to evaluate the essays submitted within the delay and the panel will determine the winners of the essay competition. The panel's decision will be final and not subject to appeal. The prize is not transferable and no part or parts of the prize may be substituted for other benefits, items or additions.
10. All essays submitted to the MRA in the context of the essay competition become the property of the MRA and the MRA will retain unlimited, non-exclusive rights to reproduction without further compensation. The winning essays may be reproduced by the MRA.
11. MRA reserves the right, at its sole and absolute discretion, to use names and information about participants without obtaining further consent from the participant or providing any payment whatsoever to the participant for any commercial or non-commercial endeavours, publicity, advertising, trade or promotion in perpetuity.
12. MRA reserves the right to modify the format of the essays for publication purposes.
13. MRA reserves the right to disqualify any participant that it determines is submitting material that is deemed to be offensive.
14. Entry to the competition is deemed an acceptance of MRA's terms and conditions of use as posted on the website.
15. Entries must be original work by the entrant.
16. Any form of plagiarism will result in automatic disqualification. It is the responsibility of the participant to ensure that their essay does not infringe the copyright of any third party or any other laws.
17. The participants, including the winner, agree to allow the free use of their names, photographs and general locations for publicity and news purposes during this competition.
18. The MRA reserves the right at any time to cancel, modify or supersede the competition (including altering the prize) if, in its sole discretion, the competition is not capable of being conducted as specified. The MRA reserves in its absolute discretion the right to substitute a prize of equal value in the event that circumstances beyond their control make this unavoidable.