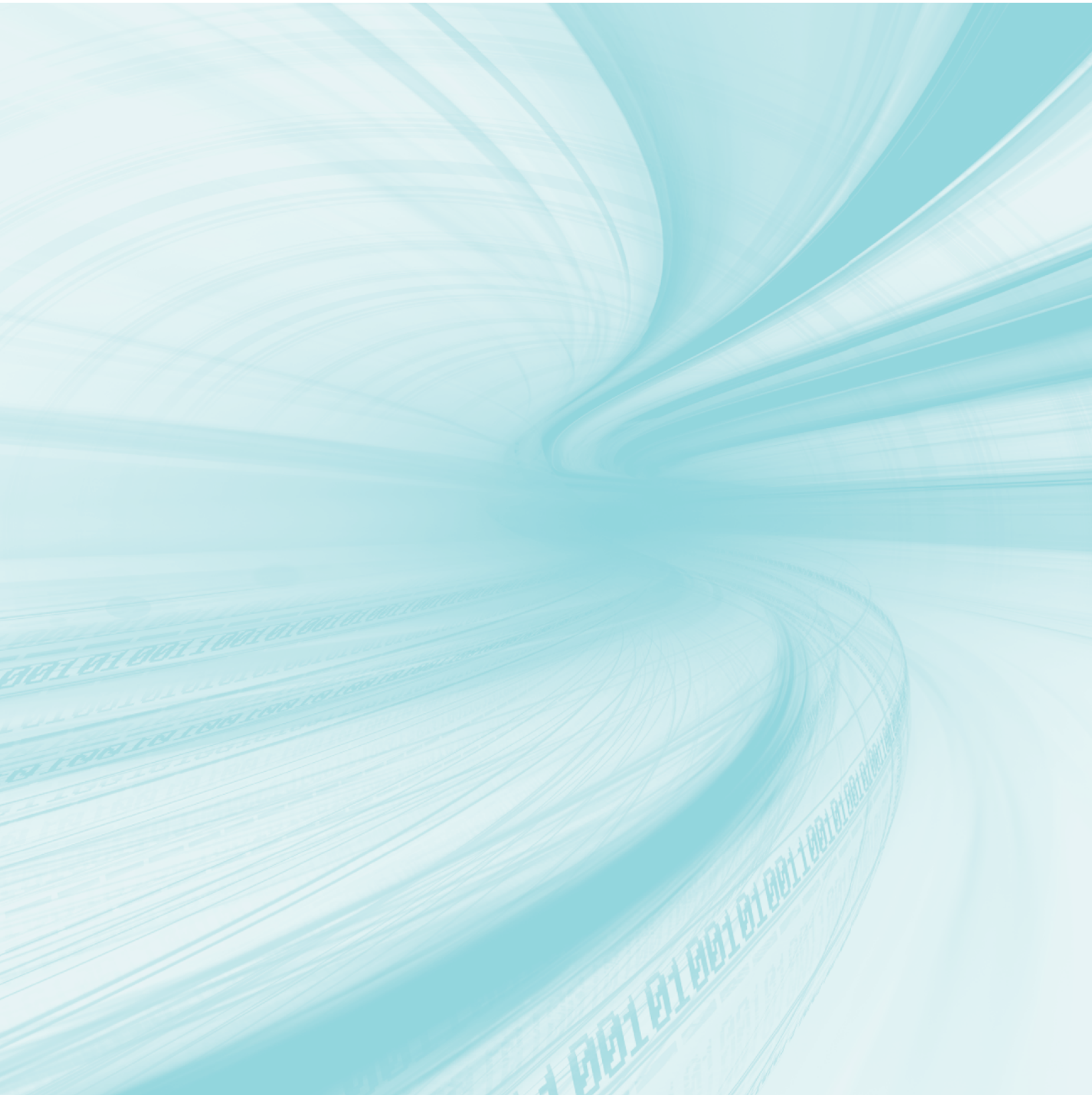


DIGEST OF REVENUE STATISTICS 2006-2015



Partners in Progress and Prosperity







FOREWORD BY THE DIRECTOR-GENERAL

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FOREWORD BY THE DIRECTOR-GENERAL

The Mauritius Revenue Authority (MRA) celebrates its 10th Anniversary on 1 July 2016. On this occasion, the MRA has come forward with a series of publications to mark the event. One of these publications – the Digest of Revenue Statistics – is a compilation of data on tax administration in Mauritius over an almost 10-year period, that is, 1 July 2006 to 31 December 2015. This dedicated publication is the first of its kind to be published in the country.

Most people do not realise the importance of statistics. Our daily life is surrounded by products of statistics. The fluoride in the toothpaste we use every morning has been studied by scientists using statistics to ensure its quality, security and consistency. The pricing, packaging, marketing and even the location of the toothpaste on the supermarket shelf is the result of statistically based studies. Statistics has played an exceptional role in science, in industry, in health and in business. Hence, the relevance of this quote from W.A. Wallis: *“Statistics may be defined as a body of methods for making wise decisions in the face of uncertainty.”*

At the level of the MRA, we often receive requests from various quarters, including international agencies such as IMF, OECD and the World Bank, for statistics on revenue collections, tax efficiency indicators, imports, exports, etc; over an extended period. The Digest of Revenue Statistics is intended to meet the data requirements of these MRA stakeholders as well as researchers, university students, policy makers amongst others. I am confident that this publication will find its way in their collection of reference materials or in their digital library.



I would like to thank Mr S. Ruhmaly, Assistant Director and his team at the Research, Policy and Planning Department for the time and effort spared in preparing this Digest of Revenue Statistics. It adds to the rich collection of Manuals, Business Industry Notes, Technical Journals and Compendium of Tax Cases and other publications released by the MRA during the last five years. I am confident that our people will, in the near future, come up with similar interesting and innovative publications, both for internal use and for satisfying the needs of our external stakeholders.

Sudhamo Lal
Director-General



ABOUT THIS PUBLICATION

The MRA is pleased to release the first version of its Digest of Revenue Statistics which covers data on tax administration for the period 1 July 2006 (launch of the MRA) to 31 December 2015.

The objective of the MRA in publishing ten-year tax statistics is to enable readers to appreciate the evolution of some key tax administration indicators over time. In this Digest, some key statistics are presented in graphical formats such as bar charts, line graphs, pie-charts to easily discern the emerging trends. However, we do appreciate that some users, particularly university students and researchers, require numerical data for statistical analysis, modelling, trend analysis, etc., especially in the context of their thesis. Accordingly, we have ensured that in most instances where statistics are presented in graphical formats, numeric data is also available.

During the preparation of this digest, we have also attempted to present tax data in a manner that it can complement and contextualise economic and demographic data provided in other publications. It is also our understanding that very often tax statistics gives valuable insights about socio-economic trends in a country. This publication is set out as follows:

Chapter 1: Revenue Collections provides a summary of aggregate revenue collected from 2006 to 2015, the key components of some main duties and taxes, the channels and mode of paying taxes;

Chapter 2: Registration provides an insight of the number of taxpayers on our register, registration of new taxpayers and the evolution of income exemption thresholds since 2006;


Chapter 3: Return Filing gives information on the number of returns filed by different types of taxpayers under income tax and VAT together with the mode of filing, that is, manual or electronic;

Chapter 4: Tax Audits measures the efficiency of the MRA in terms of number of tax audits effected, tax assessments raised from these audit and the tax yield from assessments;

Chapter 5: Objections, Appeals & Dispute Resolutions provides statistical data on the situation of tax objections, tax appeals and dispute resolution;

Chapter 6: Debt Management furnishes salient information about collection of tax arrears and stock of collectible debt at the end of the relevant periods;

Chapter 7: Customs contains a host of information on the operations of our Customs Department, in particular, number of importers and



excise operators at the end of each year, import & export declarations processed, value of imports by main HS Codes/ Chapters and duties and taxes paid in respect of each Code/Chapter, trade facilitation indicators such as cargo dwell-time and export clearance time, physical inspections, container scanning, narcotics seizures and Customs Offence Reports (CORs);

Chapter 8: *Human Resources* gives the human resource structure of the MRA by grade, by gender, by age group and operational distribution; and

Chapter 9: *Tax Treaties* is a listing and geographical illustration of countries with which Mauritius shares double taxation avoidance treaties.

A full electronic version of this publication can be downloaded from the MRA website <http://www.mra.mu/>. We would welcome comments and suggestions that may help us to enhance this publication. Please e-mail us at Researchpolicyandplanning@mra.mu.

GROWING WITH THE MRA

Serving our stakeholders for a decade

The MRA celebrated its 10th anniversary on 1 July 2016. As we walk down memory lane, it is important to reflect on how the MRA has evolved over the past decade. In this respect, the evolution of some key tax administration parameters are given below.



	2006 / 07	2007 / 08	2010	2013	2015
Revenue collected (Rs Billion)	34.2	42.1	49.3	61.7	67.8
Assessments raised (excluding amnesty schemes (Rs Million)	388.3	1,055.0	1,698.3	5,072.1	5,547.8
Arrears collection (Rs Million)	396.0	1,204.5	926.2	1,754.6	1,984.9
E-filing by individuals	1,571	9,477	44,913	117,410	148,791
E-payments as (%) of total revenue	41%	42%	60%	68%	73%
Number of import declarations processed	176,717	184,307	184,526	194,062	197,932
Cargo Dwell-Time by sea-Green Channel	4 hrs	4 hrs	3 hrs	46 mins	29 mins

"Growth is never by mere chance. It is the result of forces working together" -James Cash Penney
Founder of J C Penney

REVENUE COLLECTIONS



1. REVENUE COLLECTIONS

1.1. MRA Revenue collections

Table 1: MRA Revenue, 2006/07-2015 (Rs Million)

Tax types	2006/ 07	2007/ 08	2008/ 09	Jul - Dec 2009	2010	2011	2012	2013	2014	2015
Corporate Tax	4,922	6,234	10,331	5,100	8,476	7,762	8,307	8,727	8,993	9,802
Personal Income Tax	2,815	3,425	4,014	2,341	4,526	4,920	5,316	6,204	7,050	7,615
Tax Deduction At Source		800	863	431	967	860	931	978	1,068	1,189
NRPT		119	121	136	86					
Value-Added Tax	15,492	18,508	19,044	9,895	21,088	22,710	24,926	26,016	25,989	28,025
Customs	2,157	2,636	1,501	802	1,525	1,560	1,506	1,389	1,240	1,302
Excise	7,440	7,900	8,506	4,633	9,331	11,487	13,039	13,557	14,427	14,833
Taxes on Gambling	1,133	1,399	1,547	766	1,486	1,537	1,275	2,013	2,115	1,864
Environment Prot. Fees		209	159	35	142	302	145	130	160	391
Passenger Fee		542	572	243	555	793	1,204	1,219	1,213	1,173
Special Levy on banks		67	333	366	455	448	482	473	772	748
Special Levy on Tele.				373	424	376	397	438	358	333
CSR					149	116	130	125	149	127
Levy on Messaging Services							92	99	85	46
Advertising Structure Fee							62	68	67	63
Solidarity Levy on hotels	156	202	101							
Miscellaneous	89	101	155	74	134	139	153	304	294	302
Total MRA Collections	34,204	42,142	47,247	25,195	49,344	53,010	57,965	61,740	63,980	67,813
<i>o/w Rodrigues</i>	19	19	30	18	37	48	55	62	71	72

In this chapter, July 2009-December 2009 relates to the six-month Fiscal Year starting on 1 July 2009 and ending on 31 December 2009, that is, the six months transitional fiscal year.

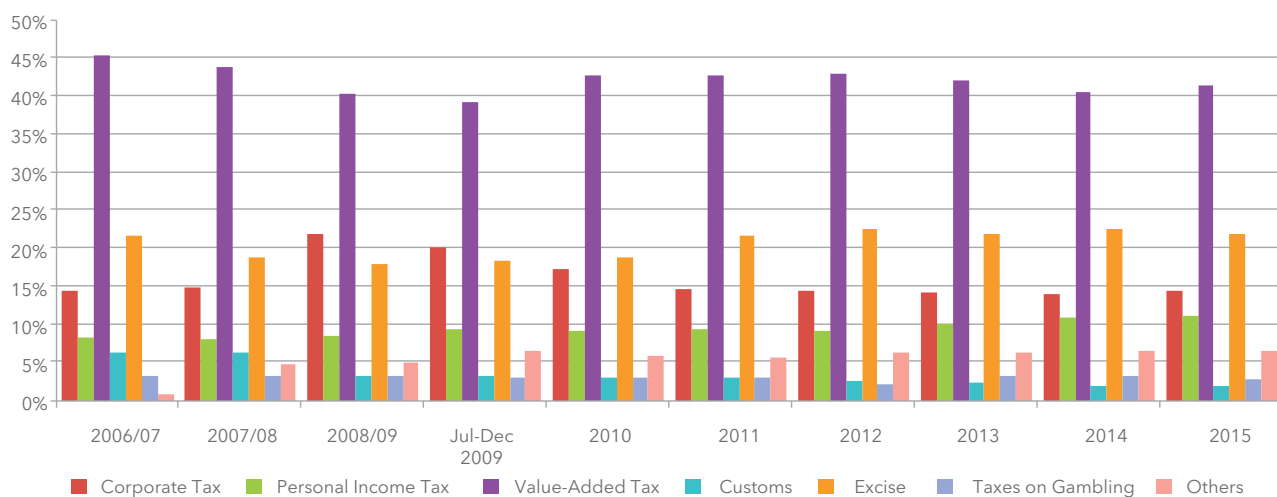
1.2. Relative composition of the main sources of tax revenue

Table 2: Relative composition of main sources of tax revenue - 2006/07-2015

Tax Types	2006/07	2007/08	2008/09	Jul - Dec 2009	2010	2011	2012	2013	2014	2015
Corporate Tax	14%	15%	22%	20%	17%	15%	14%	14%	14%	14%
Personal Income Tax	8%	8%	8%	9%	9%	9%	9%	10%	11%	11%
Value-Added Tax	45%	44%	40%	39%	43%	43%	43%	42%	41%	41%
Customs	6%	6%	3%	3%	3%	3%	3%	2%	2%	2%
Excise	22%	19%	18%	18%	19%	22%	22%	22%	23%	22%
Taxes on Gambling	3%	3%	3%	3%	3%	3%	2%	3%	3%	3%
Others	2%	5%	6%	8%	6%	5%	7%	7%	6%	7%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

1.3. Illustration of the main sources of tax revenue

Chart 1: Relative composition of main sources of tax revenue - 2006/07-2015



1.4. Total Taxes to GDP

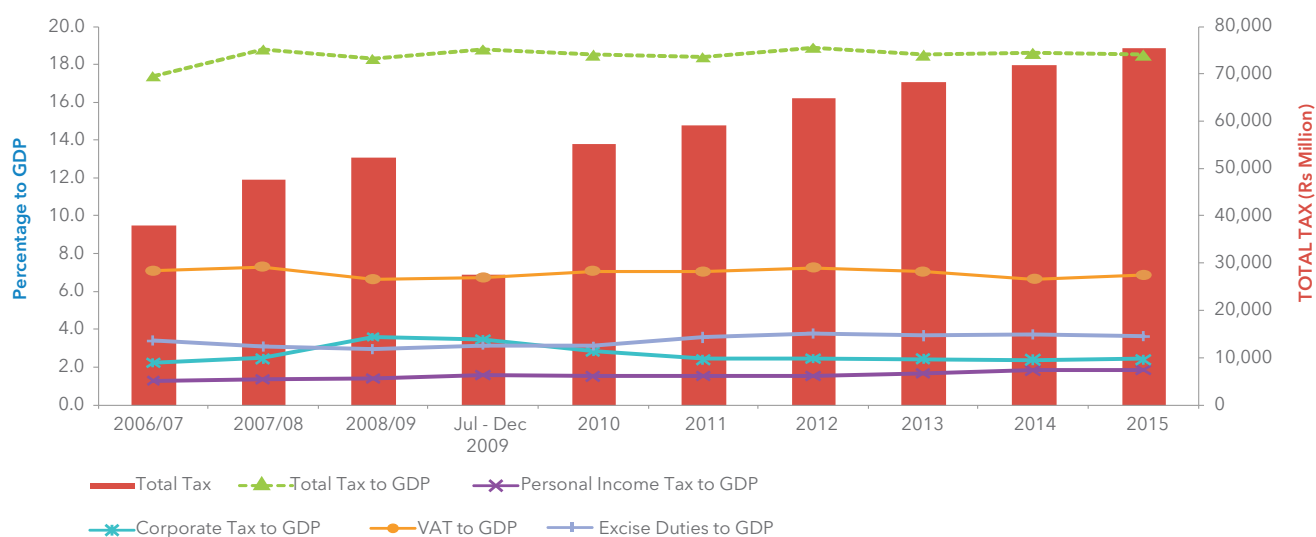
Table 3: Total Tax Revenue, Taxes, GDP - 2006/07 - 2015

		2006/ 07	2007/ 08	2008/ 09	Jul - Dec 2009	2010	2011	2012	2013	2014	2015
Total Taxes*	Rs m	38,003	47,639	52,333	27,641	55,209	59,180	64,953	68,257	71,992	75,488
Total Tax to GDP	%	17.4	18.8	18.3	18.8	18.5	18.4	18.9	18.5	18.6	18.5
Personal Income Tax to GDP	%	1.3	1.4	1.4	1.6	1.5	1.5	1.5	1.7	1.8	1.9
Corporate Tax to GDP	%	2.3	2.5	3.6	3.5	2.8	2.4	2.4	2.4	2.3	2.4
VAT to GDP	%	7.1	7.3	6.7	6.7	7.1	7.1	7.3	7.1	6.7	6.9
Excise Duties to GDP	%	3.4	3.1	3.0	3.2	3.1	3.6	3.8	3.7	3.7	3.6

* Total taxes relate to MRA tax collections and taxes collected by other agencies

1.5. Evolution of the total taxes to GDP

Chart 2: Total Tax Revenue, Taxes, GDP - 2006/07 - 2015



1.6. Cost of collections

Chart 3: Cost of collections (%)



Note: (1) Cost of collections of 2.61% in 2015 include a provision of Rs 225 million for payment of sick leaves (0.33%)
 (2) Cost of collections include depreciation allowances

1.7. Excise Collections

Table 4: Excise Duties (Rs Million) - 2006/07 - 2015

	2006/ 07	2007/ 08	2008/ 09	Jul -Dec 2009	2010	2011	2012	2013	2014	2015
Spirits, Liquors & Alcoholic Beverages	1,921	1,984	2,124	1,247	2,351	3,097	3,705	4,122	4,170	4,448
Tobacco Products	2,184	2,330	2,098	1,195	2,371	3,039	3,420	3,697	3,823	3,851
Motor Vehicles & Motor Cycles	1,301	1,518	1,852	914	1,928	1,942	2,340	2,054	2,403	2,471
Petroleum Products	1,976	1,965	2,213	1,180	2,421	3,018	3,099	3,069	3,219	3,251
Others	58	103	219	97	260	391	475	615	812	812
TOTAL	7,440	7,900	8,506	4,633	9,331	11,487	13,039	13,557	14,427	14,833

1.8. Gross VAT Collections

Table 5: Gross VAT collections (Rs Million), 2006/07-2015

	2006/ 07	2007/ 08	2008/ 09	Jul - Dec 2009	2010	2011	2012	2013	2014	2015
VAT office	10,110	12,039	12,243	6,211	13,527	14,798	15,419	16,595	17,581	18,131
VAT at imports	9,601	11,463	12,119	6,168	13,056	14,204	15,906	15,221	15,202	15,160
TOTAL	19,710	23,502	24,362	12,379	26,583	29,002	31,325	31,816	32,783	33,291

1.9. Gambling Duties and Taxes

Table 6: Gambling Duties and Taxes (Rs Million), 2006/07-2015

	2006/ 07	2007/ 08	2008/ 09	Jul - Dec 2009	2010	2011	2012	2013	2014	2015
Lottery	14	14	16	9	10	8	6	680	652	436
Betting	374	445	569	360	658	785	774	793	934	837
<i>o/w Bookmaker horse racing</i>	266	283	349	214	353	404	401	432	457	371
<i>o/w Totalisator horse racing</i>	84	140	176	114	154	170	144	146	149	112
<i>o/w Foreign Football</i>	-	-	26	21	164	200	217	183	315	347
Gaming	745	940	962	397	818	744	495	540	529	591
<i>o/w Gaming house A</i>	40	67	70	32	61	62	51	50	50	63
<i>o/w Casinos</i>	287	265	248	76	173	151	52	46	44	44
<i>o/w Gaming Machine Operator</i>	411	603	644	288	578	521	403	437	428	471
TOTAL	1,133	1,399	1,547	766	1,486	1,537	1,275	2,013	2,115	1,864

1.10. Personal Income Tax Refunds

Table 7: Personal Income Tax: Refunds, 2006/07-2015

	2006/ 07	2007/ 08	2008/ 09	Jul -Dec 2009	2010	2011	2012	2013	2014	2015*
Number Claims received	91,480	42,727	19,398	21,076	22,654	31,935	38,596	47,179	56,940	133,240
Number Claims processed	90,989	42,067	18,352	20,558	21,895	29,946	38,356	40,431	56,252	132,288
Total amount of refund (Rs Million)	383	120	116	146	125	157	302	319	269	512

*Relates to two filing periods

1.11. Corporate Tax Refunds & VAT Repayments

Table 8: Corporate Tax refunds & VAT repayment, (Rs Million), 2006/07-2015

	2006/ 07	2007/ 08	2008/ 09	Jul - Dec 2009	2010	2011	2012	2013	2014	2015
Corporate Tax refunds	2	19	52	32	265	283	636	594	869	780
VAT Repayment	4,218	4,994	5,318	2,484	5,495	6,292	6,399	5,800	6,794	5,267

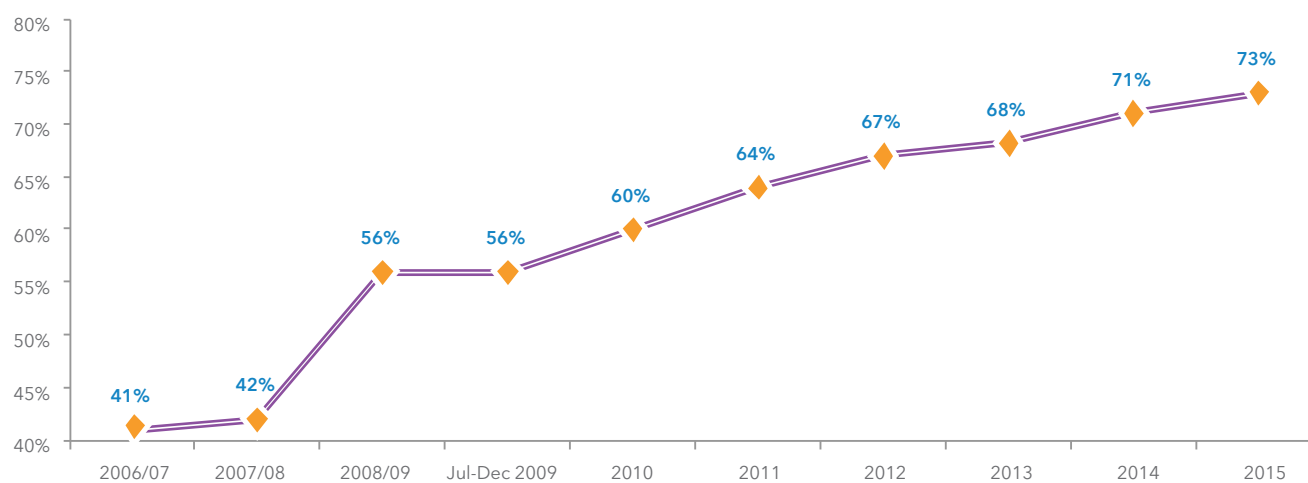
1.12. Channels of payment

Table 9: Channels of payment (Rs Million), 2006/07-2015

Channels of payment	2006/ 07	2007/ 08	2008/ 09	Jul-Dec 2009	2010	2011	2012	2013	2014	2015
Electronic Payment	14,279	19,414	27,099	13,854	29,894	33,760	38,576	41,840	45,079	48,895
o/w Non-Customs	9,440	12,908	19,818	9,969	21,654	23,581	27,112	30,006	32,688	35,232
o/w Customs	4,839	6,506	7,280	3,886	8,240	10,179	11,464	11,834	12,391	13,664
Customs - Cash & Cheque	14,493	15,600	15,012	7,781	15,749	17,178	20,039	19,669	19,078	17,806
Cash, Cheques & Bank Transfers	10,121	11,906	10,342	6,017	9,116	8,288	6,004	5,672	6,495	6,322
Transfer from Government		160	332	189	462	473	527	990	1,025	1,031
Internet Payment			9	42	37	64	140	118	168	338
Direct Debit	0	0	0	0	0	18	40	54	100	112
Gross Collection	38,893	47,081	52,794	27,884	55,258	59,780	65,326	68,343	71,954	74,531

1.13. E-payment as a percentage of Total Revenue

Chart 4: E-payment as % of Total Revenue



1.14. Number of liable taxpayers by tax types

Table 10: Number of liable taxpayers by tax type, 2006/07-2015

	2006/ 07	2007/ 08	2008/ 09	Jul -Dec 2009	2010	2011	2012	2013	2014	2015
Personal Income Tax	67,167	50,188	55,250	68,998	70,615	67,882	71,070	72,042	85,657	95,708
Corporate Tax	9,943	5,795	6,917	6,839	8,217	9,065	9,490	9,482	9,943	3,999*
Value-Added Tax	11,754	13,338	14,486	15,191	16,323	17,917	18,114	18,230	18,876	17,295

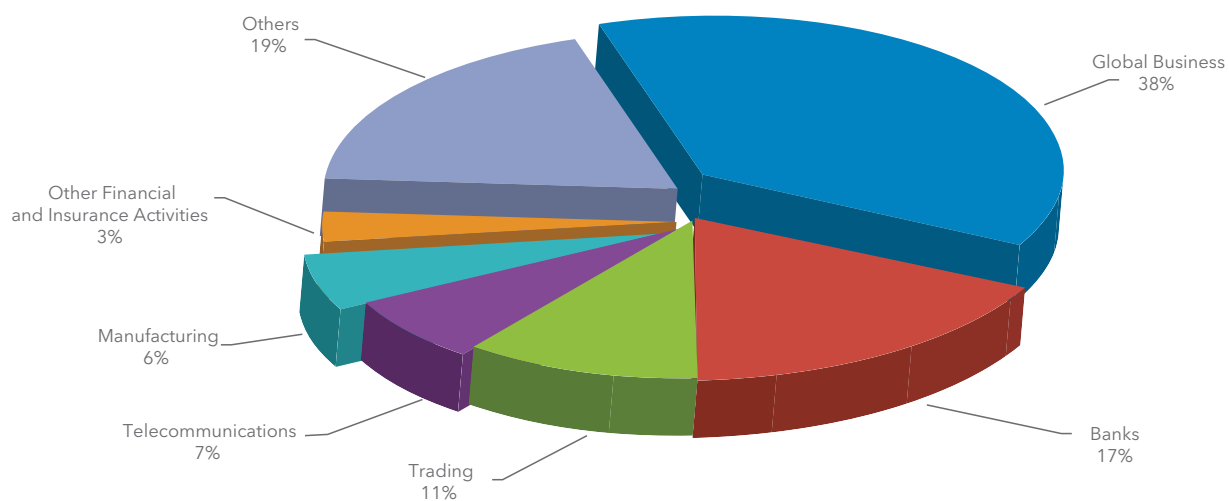
*Relates to returns submitted during AY 2015, i.e. 6 months period

Note: Liable taxpayers for Income Tax purposes refer to any person/company who has a positive chargeable income in the year

Liable taxpayers for VAT purposes refer to any VAT registered person/company who has remitted VAT during the year

1.15. Corporate Tax collections by economic activity, Year 2015

Chart 5: Corporate Tax collections by economic activity, 2015





REGISTRATION



The image shows a hand holding a blue pen, pointing at a registration form displayed on a tablet screen. The form is titled "Registration Form" and contains several fields for user information. The fields are: Username, Password, Name, Address, Country (with a dropdown menu showing "(Please select a country)"), ZIP Code, Email, Sex (with radio buttons for Male and Female), and Language (with checkboxes for English and Non English). The form is set against a background of blue and yellow geometric shapes.

Registration Form

Username:

Password:

Name:

Address:

Country:

ZIP Code:

Email:

Sex: ☒ Male ☐ Female

Language: ☒ English ☐ Non English

About:

2. REGISTRATION

2.1. Register of Taxpayers - Income Tax

Table 11: Register of Taxpayers: Income Tax, 2007-2015

As at end	Jun 2007	Jun 2008	Jun 2009	Dec 2009	Dec 2010	Dec 2011	Dec 2012	Dec 2013	Dec 2014	Dec 2015
Individuals										
<i>Employees</i>	292,468	157,601	102,199	89,661	94,699	103,310	90,601	99,153	124,470	162,683
<i>Self-employed</i>	49,209	59,214	65,441	50,915	56,424	55,937	46,999	49,370	55,793	70,195
Companies	39,431	47,896	51,593	52,966	56,061	60,737	65,299	59,217	59,004	58,502
Sociétés	3,856	4,239	4,496	4,606	4,747	4,897	5,014	5,872	5,950	5,575
Succession	1,688	1,813	1,919	1,948	1,979	2,011	2,064	2,208	2,263	2,329
Trusts								62	111	135
Unit Trusts								2	2	2
TOTAL	386,652	270,763	225,648	200,096	213,910	226,892	209,977	215,884	247,593	299,421

The movement in the register of taxpayers (income tax, VAT, employers) is mainly on account of addition of new taxpayers and deregistration of taxpayers. Mass deregistration may be due to increases in Income Exemption Threshold (IET), e.g., in 2008. Similarly, removal of infructuous taxpayers, especially in income tax, at specific time intervals may result into sharp variations in the register.

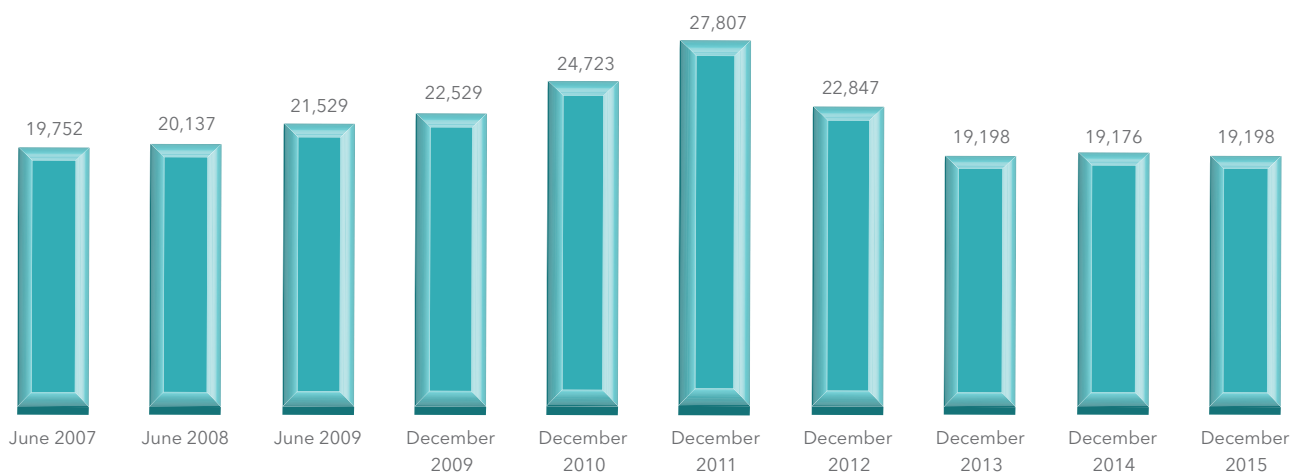
2.2. Register of Taxpayers - VAT

Table 12: Register of Taxpayers: VAT, 2007-2015

As at end	Jun 2007	Jun 2008	Jun 2009	Dec 2009	Dec 2010	Dec 2011	Dec 2012	Dec 2013	Dec 2014	Dec 2015
Individuals	2,235	2,339	2,307	2,331	2,481	2,762	2,656	2,677	2,752	2,227
Companies	9,519	10,999	12,179	12,860	13,842	15,155	15,458	15,553	16,124	15,068
TOTAL	11,754	13,338	14,486	15,191	16,323	17,917	18,114	18,230	18,876	17,295

2.3. Register of Employers

Chart 6: Register of employers, 2007-2015



Note: Reduction in number of registered employers in 2012 is due to a cleansing exercise to remove infructuous cases

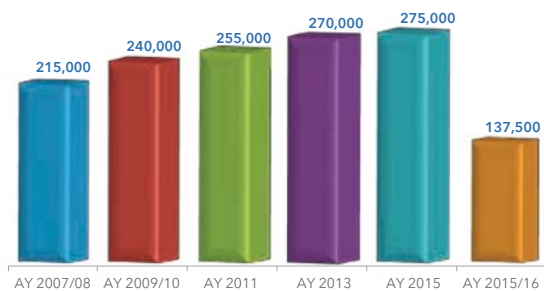
2.4. Registration of New Taxpayers

Table 13: Registration of New Taxpayers, 2007-2015

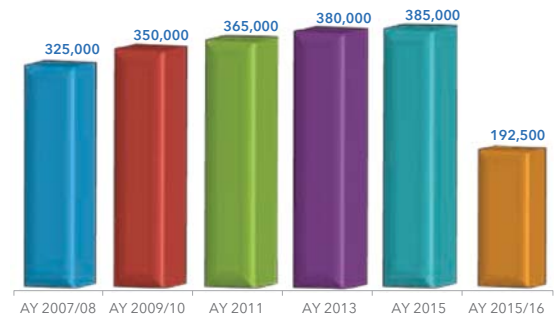
As at end	Jun 2007	Jun 2008	Jun 2009	Dec 2009	Dec 2010	Dec 2011	Dec 2012	Dec 2013	Dec 2014	Dec 2015
Income Tax										
Individuals	14,477	12,893	20,668	7,535	8,237	10,077	5,859	15,517	35,034	57,860
Companies	3,584	9,315	8,302	2,612	5,442	6,917	5,888	5,458	5,908	5,838
Sociétés	105	394	272	170	201	157	105	896	561	408
Succession	52	128	112	37	47	35	51	45	56	70
Trusts									50	28
Total	18,218	22,730	29,354	10,354	13,927	17,186	11,903	21,916	41,609	64,204
VAT	2,605	1,950	1,995	893	2,074	2,003	2,187	1,323	1,984	1,774

2.5. Evolution of Income Exemption Threshold (IET) for Individual Taxpayers

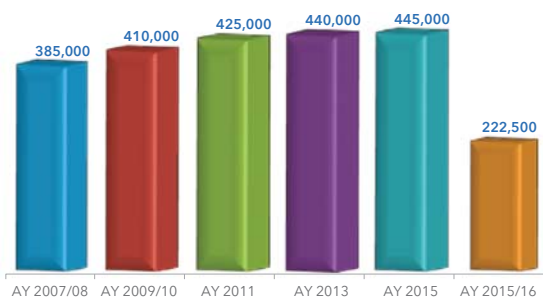
Category A - Individual with no dependent - IET (Rs)



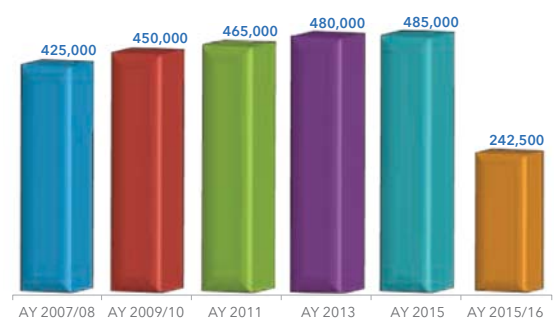
Category B - Individual with one dependent - IET (Rs)



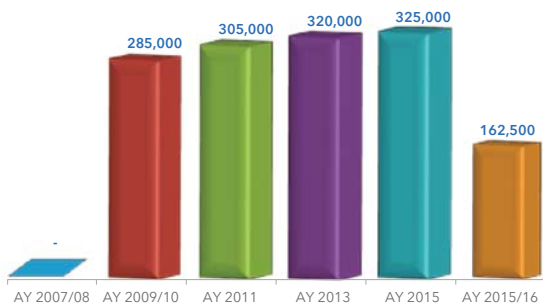
Category C - Individual with two dependents - IET (Rs)



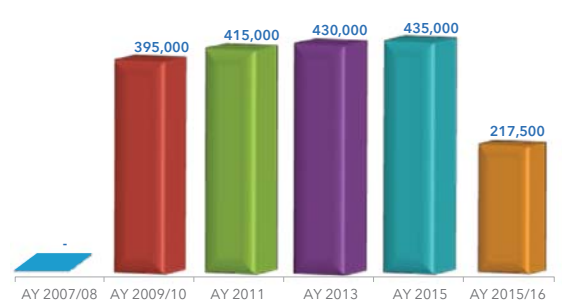
Category D - Individual with three dependents - IET (Rs)



Category E - Retired/Disabled person with no dependent - IET (Rs)



Category F - Retired/Disabled person with one dependent - IET (Rs)



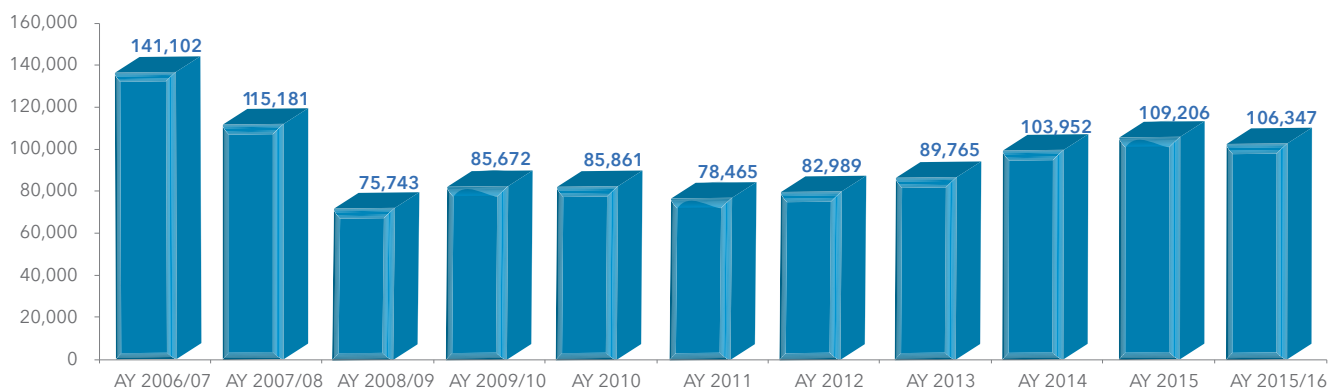
RETURN FILING



3. RETURN FILING

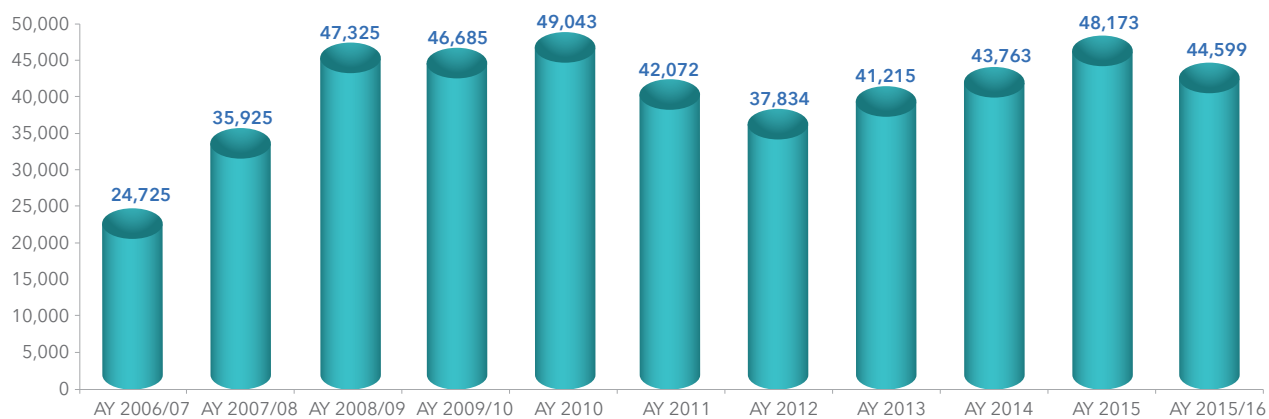
3.1. Filing of Returns - Employees

Chart 8: Number of returns received - Employees



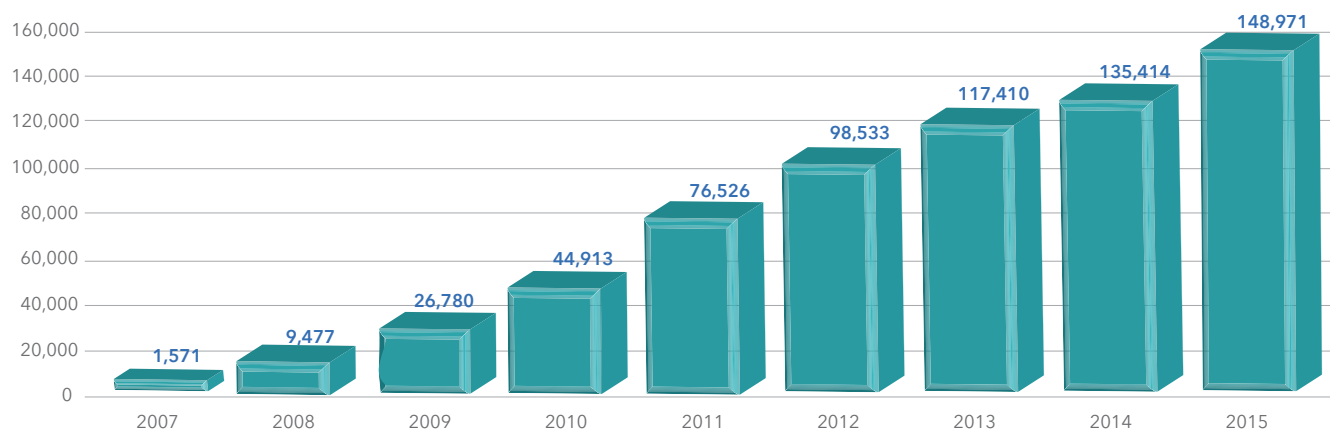
3.2. Filing of Returns - Self-employed

Chart 9: Number of returns received - Self-employed (Return 01)



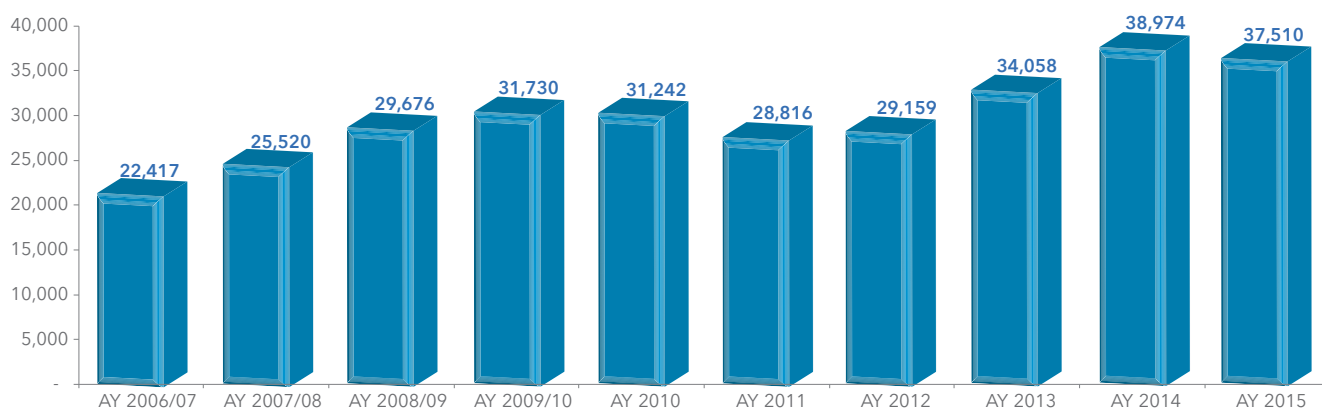
3.3. E-Filing of Returns - Individuals

Chart 10: E-Filing of Tax Returns - Individuals



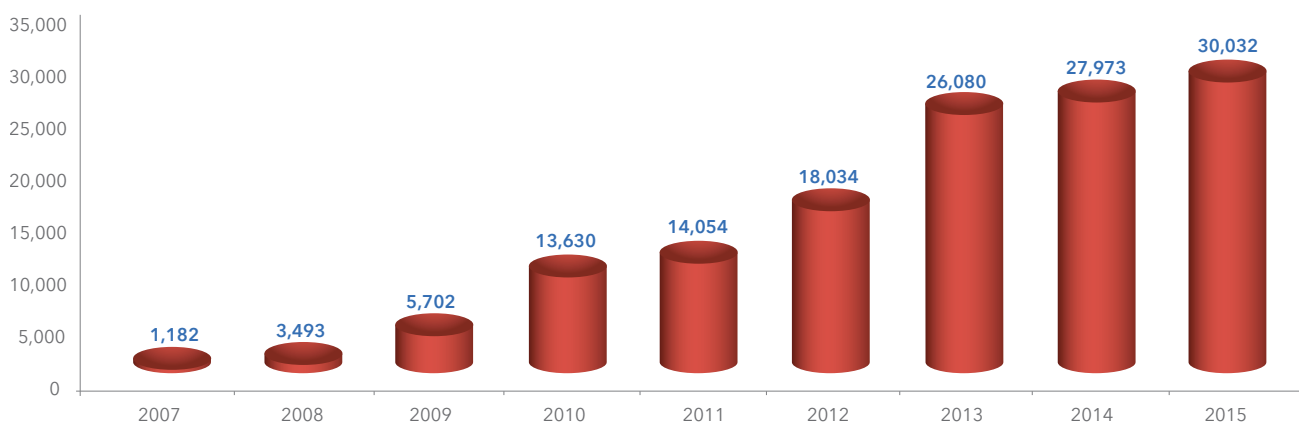
3.4. Filing of Returns - Corporate

Chart 11: Number of returns received - Corporate



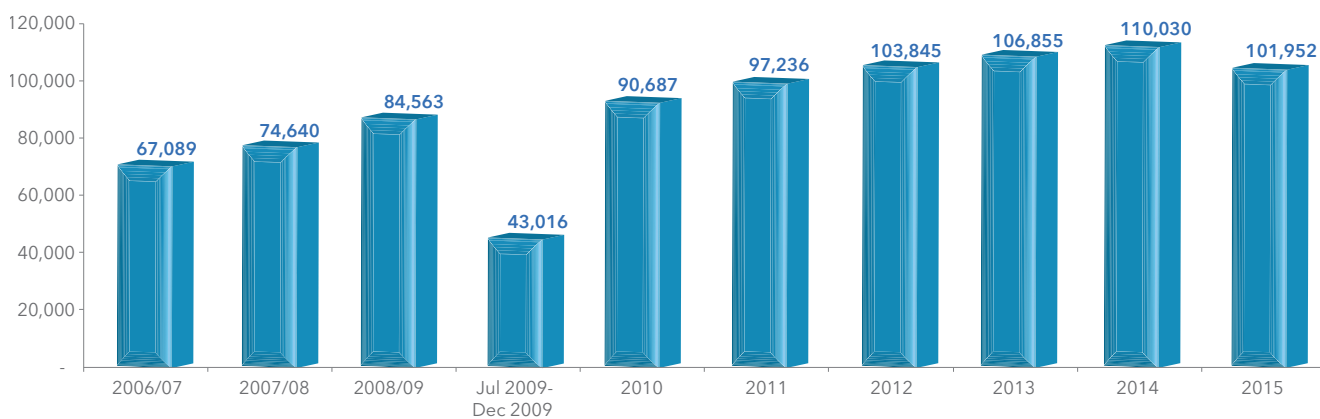
3.5. E-Filing of Returns - Corporate

Chart 12 : E-Filing of Corporate Tax Returns



3.6. Filing of Returns - VAT

Chart 13: Number of returns received - VAT



TAX AUDITS



4. TAX AUDITS

4.1. Number of Audits

Table 14: Number of Audits, 2006/07-2015

Details	2006/ 07	2007/ 08	2008/ 09	Jul -Dec 2009	2010	2011	2012	2013	2014	2015
Field	417	753	1,154	566	1,654	1,359	1,349	2,580	1,331	933
Desk	685	1,667	2,349	1,278	3,361	2,686	3,568	2,968	4,009	3,428
Total	1,102	2,420	3,503	1,844	5,015	4,045	4,917	5,548	5,340	4,361

4.2. Number of Assessments

Table 15: Number of Assessments issued by tax type, 2006/07-2015

Tax Types	2006/ 07	2007/ 08	2008/ 09	Jul -Dec 2009	2010	2011	2012	2013	2014	2015
Income Tax	2,098	3,306	1,588	629	1,489	2,276	1,631	4,951	3,776	3,326
Corporate Tax	293	879	715	322	684	753	1,130	1,658	1,059	881
VAT & Others	123	414	305	120	349	360	664	802	832	722
TOTAL	2,514	4,599	2,608	1,071	2,522	3,389	3,425	7,411	5,667	4,929

4.3. Tax yields from Assessments

Table 16: Tax yields from Assessments issued (Rs million), 2006/07-2015

Tax Types	2006/ 07	2007/ 08	2008/ 09	Jul -Dec 2009	2010	2011	2012	2013	2014	2015
Income Tax	95.4	450.1	342.9	134.3	197.5	150.0	238.1	315.1	384.0	645.0
Corporate Tax	200.9	754.9	997.6	704.9	934.5	1,079.0	1,294.4	2,092.7	1,457.7	3,971.1
VAT & Others	92.0	900.7	521.9	187.0	566.3	646.0	925.5	1,327.5	1,435.9	931.7
TOTAL	388.3	2,105.7	1,862.4	1,026.2	1,698.3	1,875.0	2,458.0	3,735.3	3,277.6	5,547.8

OBJECTIONS, APPEALS & DISPUTE RESOLUTIONS



5. OBJECTIONS, APPEALS & DISPUTE RESOLUTIONS

5.1. Objection cases

Table 17: : Objection cases dealt by MRA, 2006/07-2015

Year		Cases on hand at beginning of year		Cases received during the year		Cases finalised during the year		Cases on hand at the end of the year	
		Number	Value (Rs m)	Number	Value (Rs m)	Number	Value (Rs m)	Number	Value (Rs m)
2006/07		96	56.7	439	417.3	381	311.3	154	111.1
2007/08		154	111.1	644	968.8	676	800.1	122	230.6
2008/09		122	230.6	656	1105.4	677	1119.3	101	143.9
July 2009-December 2010		101	143.9	816	2217.6	807	1973.0	110	247.3
2011		110	247.3	582	2,020.6	540	1,506.3	152	522.9
2012		152	522.9	467	1,517.9	554	1,682.0	65	178.3
2013		65	178.3	871	2,494.3	684	2,129.4	252	543.2
2014	Individuals	174	110.0	817	334.0	737	334.0	254	110.0
	Companies	78	434.0	728	2,187.0	630	2,184.0	176	437.0
2015	Individuals	254	110.0	1,343	918.0	1,416	729.0	181	299.0
	Companies	176	437.0	1,102	5,041.0	1,069	4,997.0	209	481.0

5.2. ARC cases

Table 18: : ARC cases, 2006/07-2015

Year		Cases on hand at beginning of year		Cases received during the year		Cases finalised during the year		Cases on hand at the end of the year	
		Number	Value (Rs m)	Number	Value (Rs m)	Number	Value (Rs m)	Number	Value (Rs m)
2006/07		341	930.7	172	208.6	220	239.3	293	834.7
2007/08		293	834.7	200	508.1	187	232.4	305	986.2
2008/09		305	986.2	417	968.5	169	181.9	553	1,565.1
July 2009-December 2010		553	1,565.1	524	1,496.5	344	588.1	733	2,566.4
2011		733	2,566.4	270	1,031.5	121	657.1	882	2,989.1
2012		882	2,989.1	209	1,895.9	484	724.0	607	2,605.4
2013*		699	2,698.1	508	1,878.0	453	1,323.8	754	3,252.3
2014	Individuals	193	275.0	707	293.0	23	46.0	877	520.0
	Companies	561	2,977.0	579	2,375.0	88	472.0	1,052	4,880.0
2015	Individuals	877	520.0	670	430.0	235	226.0	1,312	757.0
	Companies	1,052	4,880.0	745	4,601.0	359	1,171.0	1,438	8,310.0

* Includes Customs figures

5.3. Supreme court cases

Table 19: Supreme Court cases dealt by MRA, 2006/07-2015

Year	Cases on hand at beginning of year		Cases received during the year		Cases finalised during the year		Cases on hand at the end of the year	
	Number	Amount (Rs million)	Number	Amount (Rs million)	Number	Amount (Rs million)	Number	Amount (Rs million)*
2006/07	86	227	30	79	20	33	96	236
2007/08	96	236	21	97	22	77	95	236
2008/09	95	236	31	92	15	23	111	309
July 2009-December 2010	111	309	9	8	16	46	104	274
2011	104	274	2	1	10	30	96	261
2012	96	256	3	6	73	121	26	203
2013	26	203	69	185	14	22	81	366
2014	81	366	52	61	22	223	111	204
2015	111	204	1	0	11	8	101	196

* Amount may not add up due to differences between the assessment amount lodged and the amount determined

5.4. Expeditious Dispute Resolution of Tax (EDRT) cases

Table 20: Expeditious Dispute Resolution of Tax (EDRT) cases

Details	July - Dec 2012		Sept 2013 - Mar 2014		Sept 2015 - Mar 2016	
	Number	Revised amount assessed (Rs million)	Number	Revised amount assessed (Rs million)	Number	Revised amount assessed (Rs million)
Cases settled	88	51.1	28	32.7	133	65.9

DEBT MANAGEMENT



6. DEBT MANAGEMENT

6.1. Enforcement actions in debt management

Table 21: Enforcement actions in debt recovery, selected years

Year	2006/07		2008/09		2011		2013		2015	
	Number	Amount (Rs million)	Number	Amount (Rs million)	Number	Amount (Rs million)	Number	Amount (Rs million)	Number	Amount (Rs million)
Issue of final claims	1,677	873.1	2,974	1,714.0	2,269	1597.6	7,846	2,937.20	5,847	3,226.5
Attachment Order of salary	414	389.4	263	7.7	200	10.8	17	3.5	17	7.8
Attachment Order (Others)	202	2.8	1,118	784.4	2,022	552.0	1,018	652.9	1,015	915.2
Distress Warrants	107	110	108	100.7	56	87.9	32	68.9	24	43.1
Inscription	204	173.9	134	490.3	149	402.9	249	647.8	329	1,273.2
Prior notice contrainte	-	-	26	21.9	22	37.5	12	48.7	21	66.7
Objection to departure	78	56.1	64	68.4	58	207.8	151	294.9	23	58.4

6.2. Prosecution for tax offences

Table 22: Prosecution for tax offences, 2010-2015

Details	2010	2011	2012	2013	2014	2015
Cases referred to Court	79	73	95	95	80	79
Convicted by Court	56	40	54	64	47	72

6.3. Tax arrears collections

Table 23: Tax arrears collection (Rs million), 2006/07-2015

	2006/ 07	2007/ 08	2008/ 09	Jul - Dec 2009	2010	2011	2012	2013	2014	2015
Individuals	153.5	308.4	230.7	137.8	176.8	105.3	175.7	206.1	182.1	154.4
Corporate	138.2	446.0	340.5	419.3	402.0	370.4	731.5	657.6	705.4	826.1
VAT	103.5	411.0	471.1	225.4	338.1	373.8	699.9	771.9	836.1	738.5
Gambling & Others	0.0	35.6	36.1	13.7	7.9	17.3	23.0	63.4	184.9	158.6
Customs	0.8	3.5	1.8	3.2	1.4	1.2	39.2	55.6	141.5	107.3
TOTAL	396.0	1,204.5	1,080.2	799.4	926.2	868.0	1,669.3	1,754.6	2,050.0	1,984.9

6.4. Stock of collectible debt

Table 24: Stock of collectible debt (Rs million), 2007-2015

As at end	Jun 2007	Jun 2008	Jun 2009	Dec 2009	Dec 2010	Dec 2011	Dec 2012	Dec 2013	Dec 2014	Dec 2015
Individuals	405.8	517.7	446.2	467.7	430.3	512.9	483.9	583.6	596.4	626.8
Corporate	434.9	575.1	592.4	878.5	801.5	877.6	943.9	1,503.3	1,389.3	2,004.8
VAT	465.3	971.5	776.8	789.9	1,276.6	1,323.8	1,781.8	2,198.8	2,253.0	2,471.6
Gambling & Others	-	145.4	112.5	98.3	156.9	79.4	81.8	508.6	576.2	669.1
Customs	-	-	-	-	16.2	15.3	30.5	24.8	66.5	50.9
TOTAL	1,306.0	2,209.7	1,927.9	2,234.4	2,681.5	2,809.0	3,321.9	4,819.1	4,881.4	5,823.2



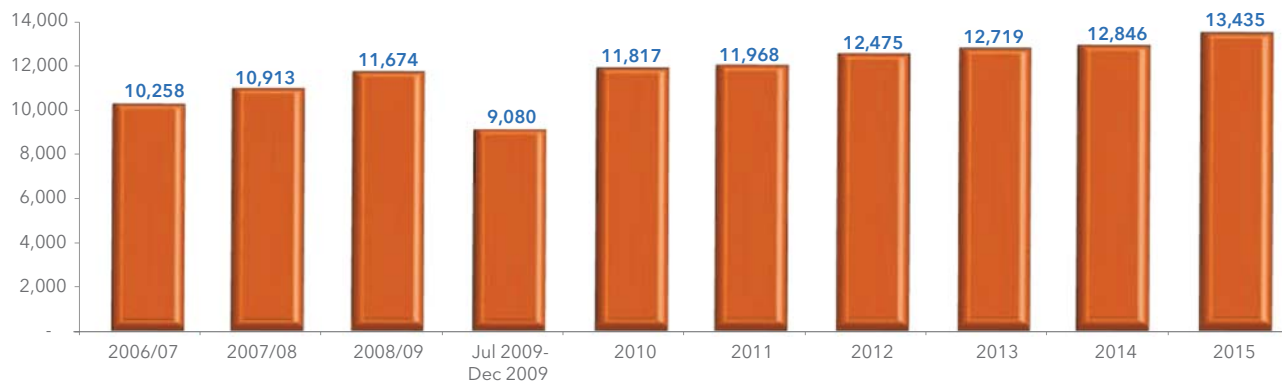
CUSTOMS



7. CUSTOMS

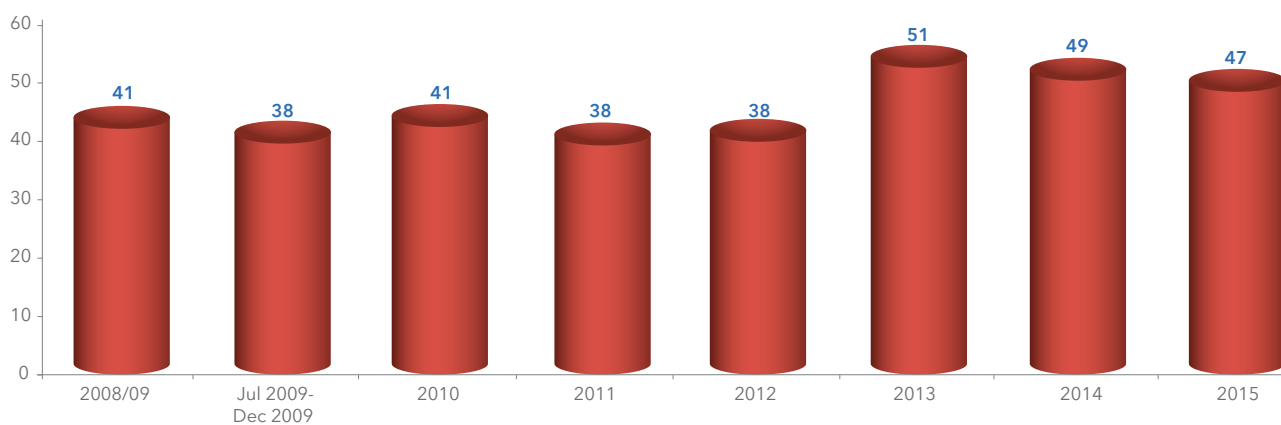
7.1. Register of Importers - Number of active importers

Chart 14: Number of Active Importers



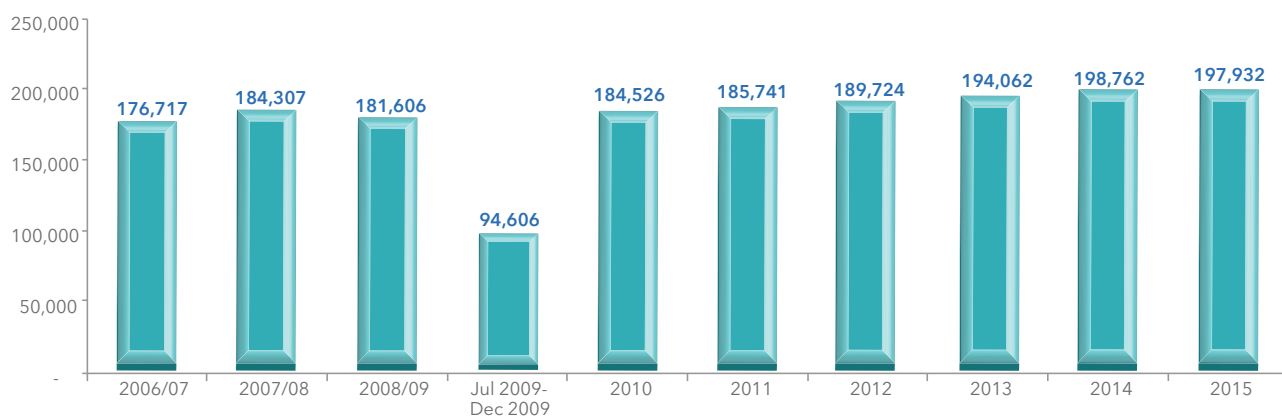
7.2. Number of active Excise Operators

Chart 15: Number of Active Excise Operators



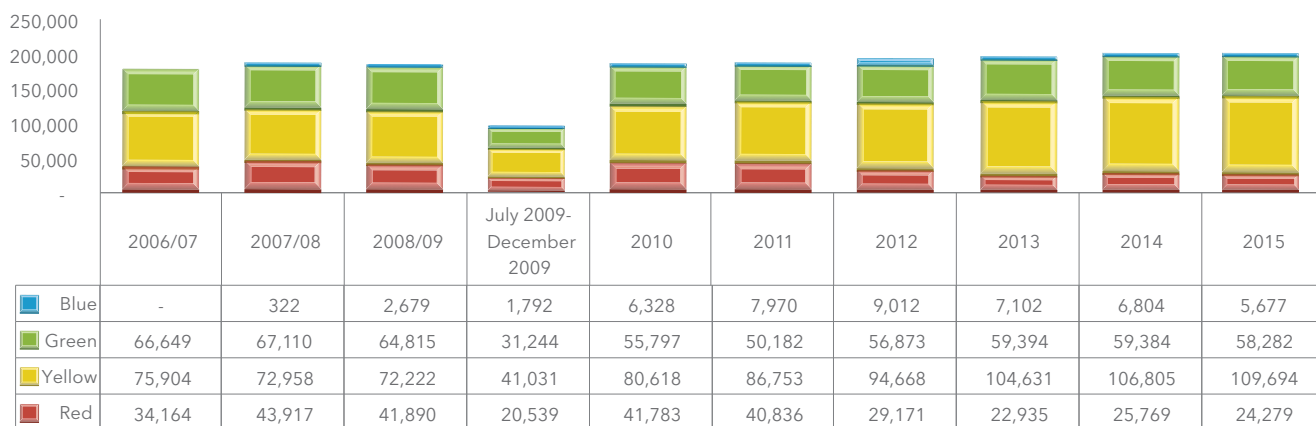
7.3. Number of Import Declarations

Chart 16: Import Declarations (Number)



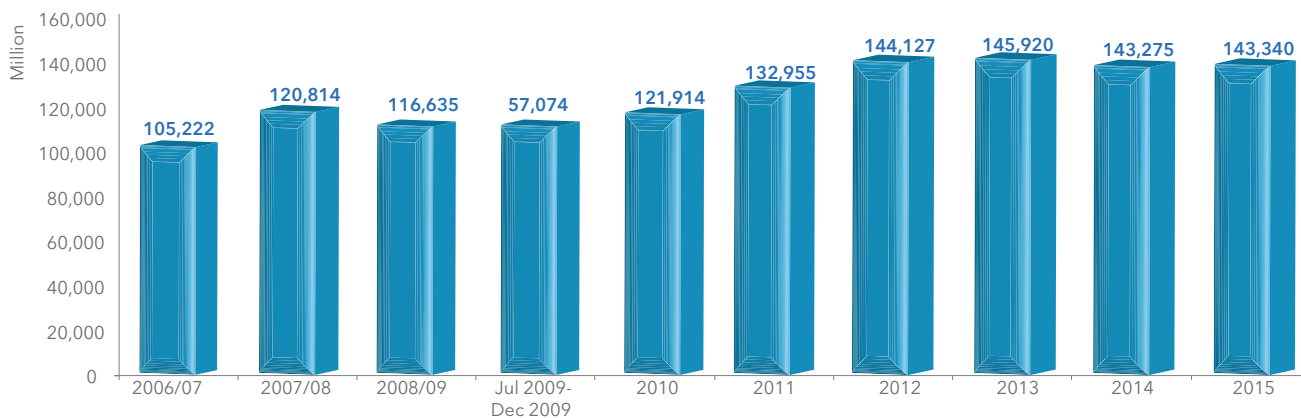
7.4. Import Declarations by Channels

Chart 17 : Import Declarations (Number) - By Channels



7.5. Value of Imports

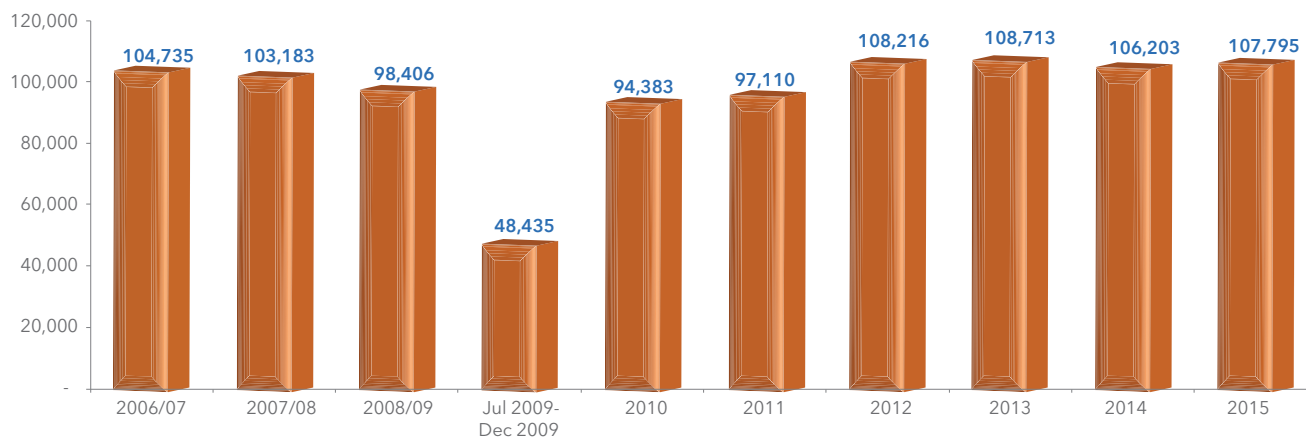
Chart 18: Value of Imports (CIF Value Rs Million)



Note: For CIF value, Regimes 4,6 and 9 excluding 98 have been used
Figures for CIF value have taken into consideration HS chapters 1-99

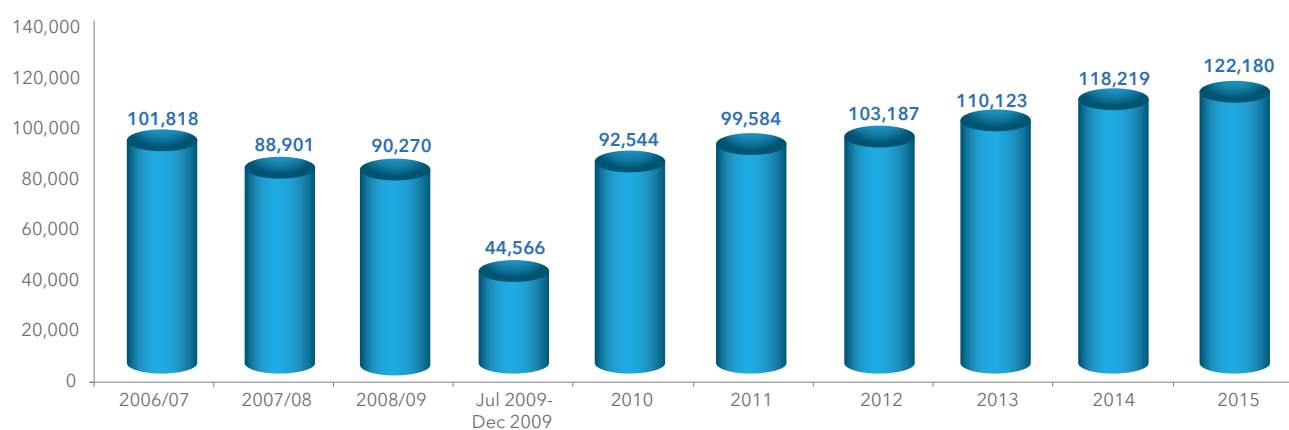
7.6. Number of Exports Declarations

Chart 19: Export Declarations (Number)



7.7. Value of Exports

Chart 20: Value of Exports (FOB Value Rs Million)



7.8. Imports value, Customs Duties, Excise Duties and VAT at Imports by HS Section

The objective of Table 25 is to show the importation made into Mauritius - classified under their relevant HS Codes/ Chapters - with their respective CIF values, Customs duties, excise duties and VAT payable.

For ease of reference, the description of the chapters used in Table 25 is given as hereunder.

Chapters	Description
1 - 5	Live animals; Animal products
6 - 14	Vegetable products
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
16 - 24	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes
25 - 27	Mineral products
28 - 38	Products of the chemical or allied industries
39 - 40	Plastics and articles thereof; rubber and articles thereof
41 - 43	Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel articles; handbags and similar containers; articles of animal gut (other than silkworm gut)
44 - 46	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
47 - 49	Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof
50 - 63	Textiles and textile articles
64 - 67	Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seatsticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair
68 - 70	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware
71	Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin
72 - 83	Base metals and articles of base metals
84 - 85	Machinery and mechanical appliances; electrical equipment; parts thereof; television image and sound recorders and reproducers, and parts and accessories of such articles
86 - 89	Vehicles, aircraft, vessels and associated transport equipment
90 - 92	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof
93	Arms and ammunition; parts and accessories thereof
94 - 96	Miscellaneous manufactured articles
97	Works of art, collectors' pieces and antiques

Table 25: Imports value, Customs duties, Excise Duties and VAT at imports by HS section, 2006/07 - 2015
(Rs Million)

Chapters	2006/07				2007/08				2008/09			
	CIF Value	Customs Duty	Excise Duty	VAT	CIF Value	Customs Duty	Excise Duty	VAT	CIF Value	Customs Duty	Excise Duty	VAT
1 - 5	7,865.4	15.5	0.0	68.0	11,145.2	14.9	0.0	78.8	9,871.0	3.8	0.0	69.0
6 - 14	4,498.3	42.6	0.0	24.5	6,056.3	36.0	0.0	29.7	6,087.3	3.2	0.0	30.6
15	894.5	22.4	0.0	0.4	1,534.2	19.8	0.0	0.5	1,520.9	23.7	0.0	0.2
16 - 24	4,590.2	413.1	4,141.6	635.2	5,725.7	467.9	4,355.5	1,005.5	6,696.7	107.4	4,203.9	1,078.5
25 - 27	19,680.9	1.5	1,975.7	2,405.2	22,896.7	3.4	1,979.1	2,796.2	21,442.0	2.0	2,307.6	2,943.6
28 - 38	6,466.4	199.2	0.0	530.0	7,354.4	230.6	0.0	614.5	7,689.4	153.0	0.0	621.8
39 - 40	3,966.7	157.9	75.2	577.2	4,161.4	181.2	113.0	642.9	4,143.2	144.3	122.7	636.7
41 - 43	493.3	22.0	0.0	43.5	597.2	29.2	0.0	56.4	557.5	36.4	0.0	61.2
44 - 46	1,196.0	12.2	0.0	180.3	1,679.4	19.7	0.0	254.8	1,405.5	16.9	0.0	212.8
47 - 49	3,610.5	47.4	0.0	298.1	3,644.8	56.4	0.0	327.0	3,536.5	48.8	0.0	323.5
50 - 63	13,447.7	238.4	0.0	307.5	11,804.3	266.0	0.0	276.1	9,802.7	177.6	0.0	297.1
64 - 67	487.2	98.7	0.0	87.6	563.5	123.8	0.0	103.1	693.7	101.9	0.0	119.1
68 - 70	1,467.5	141.4	0.0	238.5	1,956.3	192.0	0.0	321.4	2,025.6	59.9	0.0	308.5
71	3,157.7	0.0	0.0	32.3	2,656.5	0.0	0.0	44.4	2,287.1	0.0	0.0	44.9
72 - 83	6,370.6	50.2	0.0	918.5	7,190.2	137.5	0.0	1,091.0	7,816.9	84.5	0.0	1,170.5
84 - 85	16,470.4	247.3	0.0	1,922.9	18,850.2	253.5	1.1	2,262.3	18,342.9	150.2	8.5	2,414.6
86 - 89	5,973.9	214.9	1,290.8	903.0	7,942.1	240.3	1,525.4	1,085.3	7,094.0	27.3	1,825.7	1,173.5
90 - 92	1,577.5	2.9	0.0	129.8	1,522.8	7.1	0.1	135.7	1,846.6	0.0	2.2	122.3
93	4.0	1.2	0.0	0.8	4.5	1.2	0.0	0.8	13.7	0.0	0.0	2.0
94 - 96	1,802.1	198.9	0.0	249.9	2,461.5	345.6	0.0	360.2	2,812.0	370.8	0.0	413.5
97	12.6	0.0	0.0	0.0	17.9	0.0	0.0	0.0	22.1	0.0	0.0	0.0
Total	104,033.3	2,127.8	7,483.4	9,553.1	119,764.9	2,626.1	7,974.2	11,486.3	115,707.1	1,511.7	8,470.6	12,044.0

Note: These data have been extracted based on validated BOEs
For CIF Value, Regimes 4,6 and 9 - excluding 98 - have been used

Table 25: Imports value, Customs duties, Excise Duties and VAT at imports by HS section, 2006/07 - 2015 (cont'd)
(Rs Million)

Chapters	July 2009 - December 2009				2010				2011			
	CIF Value	Customs Duty	Excise Duty	VAT	CIF Value	Customs Duty	Excise Duty	VAT	CIF Value	Customs Duty	Excise Duty	VAT
1 - 5	4,615.0	1.0	0.0	33.7	10,832.5	4.4	0.0	84.0	12,467.5	1.0	0.0	91.3
6 - 14	2,726.5	2.0	0.0	16.2	6,014.5	4.0	0.0	31.3	6,129.5	4.4	0.0	38.0
15	772.1	14.6	0.0	0.3	1,251.3	26.8	0.0	0.4	1,911.0	32.2	0.0	0.3
16 - 24	3,962.7	67.6	2,462.0	666.4	7,829.2	118.8	4,753.9	1,280.0	8,769.8	118.4	6,366.3	1,462.8
25 - 27	7,569.8	2.3	1,214.0	1,304.2	18,533.6	2.5	2,654.8	3,139.5	21,773.3	1.0	3,176.7	3,694.3
28 - 38	4,131.2	88.3	0.0	336.2	8,453.6	177.7	0.0	695.3	8,649.7	171.3	0.0	713.5
39 - 40	2,225.1	72.3	63.6	341.8	4,765.4	154.8	109.3	732.5	4,944.8	125.4	44.3	754.5
41 - 43	290.1	23.1	0.0	33.9	727.2	39.6	0.0	65.9	730.3	47.1	0.0	66.1
44 - 46	767.9	7.6	0.0	116.1	1,480.9	12.6	0.0	224.0	1,346.2	9.7	0.0	203.3
47 - 49	2,080.4	25.7	0.0	174.1	3,843.2	60.2	0.0	358.8	3,570.9	60.8	0.0	359.4
50 - 63	5,114.3	108.8	0.0	177.3	10,344.3	195.8	0.0	330.7	13,010.7	213.9	0.0	370.6
64 - 67	412.3	62.2	0.0	71.0	667.1	98.2	0.0	114.8	777.2	87.2	0.0	129.5
68 - 70	1,047.6	32.9	0.0	160.9	2,210.9	64.6	0.0	338.9	2,249.0	77.1	0.0	346.6
71	1,661.4	0.0	0.0	31.1	4,038.2	0.0	0.0	56.3	4,045.1	0.0	0.0	63.7
72 - 83	3,502.5	37.0	0.0	526.7	7,874.2	81.6	0.0	1,174.0	9,378.1	105.0	0.0	1,410.9
84 - 85	9,238.8	68.2	2.7	1,227.5	19,595.2	98.2	7.0	2,602.8	18,512.5	100.3	6.8	2,502.2
86 - 89	4,193.5	13.6	896.8	648.4	7,708.1	38.9	1,909.7	1,295.1	8,547.1	38.1	1,960.8	1,343.9
90 - 92	867.0	0.0	1.1	66.9	2,018.0	0.0	1.9	153.0	2,194.2	0.0	2.0	150.4
93	9.0	0.0	0.0	1.3	7.1	0.0	0.0	1.1	34.7	0.0	0.0	5.2
94 - 96	1,443.6	180.3	0.0	219.1	2,732.9	331.7	0.0	403.7	2,834.3	356.1	0.0	417.2
97	7.5	0.0	0.0	0.0	28.2	0.0	0.0	0.0	21.5	0.0	0.0	0.0
Total	56,638.3	807.6	4,640.1	6,153.2	120,955.7	1,510.6	9,436.5	13,082.3	131,897.7	1,549.0	11,556.9	14,123.7

Note: These data have been extracted based on validated BOEs
For CIF Value, Regimes 4,6 and 9 - excluding 98 - have been used

Table 25: Imports value, Customs duties, Excise Duties and VAT at imports by HS section, 2006/07 - 2015 (cont'd)
(Rs Million)

Chapters	2012				2013				2014			
	CIF Value	Customs Duty	Excise Duty	VAT	CIF Value	Customs Duty	Excise Duty	VAT	CIF Value	Customs Duty	Excise Duty	VAT
1 - 5	13,975.5	0.6	0.0	93.8	14,343.1	0.4	0.0	90.2	14,444.8	0.4	0.0	104.2
6 - 14	6,466.9	4.1	0.0	39.1	7,288.2	4.2	0.0	44.3	7,021.9	4.4	0.0	44.2
15	1,770.3	32.8	0.0	0.3	1,652.5	26.7	0.0	0.3	1,754.6	13.6	0.0	0.4
16 - 24	9,440.1	130.8	7,279.8	1,597.8	10,059.4	145.2	8,174.2	1,738.8	10,886.7	134.4	8,515.1	1,825.4
25 - 27	24,309.9	2.2	3,210.2	4,076.5	23,301.9	0.4	3,430.3	3,972.0	21,464.5	1.7	3,302.1	3,678.6
28 - 38	9,081.4	95.3	0.0	766.4	9,388.2	100.5	2.5	792.8	9,722.2	80.4	13.2	801.5
39 - 40	5,134.6	73.6	43.3	771.7	5,217.7	73.1	42.9	788.0	5,235.2	70.8	45.2	785.6
41 - 43	779.7	52.6	0.0	68.7	923.1	60.5	0.0	77.7	980.2	65.5	0.0	79.5
44 - 46	1,381.7	11.5	0.0	208.7	1,346.2	14.7	0.0	204.1	1,387.7	12.0	0.0	209.1
47 - 49	3,347.6	32.1	0.0	318.6	3,707.1	32.3	0.0	337.5	3,378.4	33.9	0.0	341.5
50 - 63	11,348.3	192.0	0.0	396.4	12,485.8	198.1	0.0	423.2	12,295.8	202.2	0.0	434.8
64 - 67	1,005.5	6.5	0.0	149.3	1,074.5	7.0	0.0	160.2	1,128.9	7.2	0.0	168.6
68 - 70	2,861.6	108.7	0.0	444.2	2,246.6	63.7	0.0	345.6	2,218.4	52.8	0.0	339.0
71	4,494.2	0.0	0.0	73.0	4,956.5	0.0	0.0	53.4	5,351.2	0.0	0.0	47.9
72 - 83	9,449.5	176.6	0.0	1,429.1	8,234.2	124.8	0.0	1,245.2	7,400.0	99.5	0.0	1,117.7
84 - 85	22,613.0	95.8	10.8	3,009.0	21,102.2	57.8	9.5	2,766.1	21,420.6	57.4	14.6	2,773.1
86 - 89	9,786.1	46.8	2,639.7	1,603.8	11,670.9	27.8	2,537.7	1,516.6	9,725.8	31.6	2,640.6	1,578.6
90 - 92	2,398.0	0.0	2.4	179.1	2,305.5	0.0	1.8	166.8	2,470.1	0.0	2.8	193.7
93	37.0	0.0	0.0	5.6	16.7	0.0	0.0	2.5	19.4	0.0	0.0	2.9
94 - 96	3,401.0	432.3	0.0	514.0	3,434.0	440.8	0.0	516.7	3,447.7	358.8	0.0	493.0
97	13.6	0.0	0.0	0.0	104.6	0.0	0.0	0.0	69.0	0.0	0.0	0.0
Total	143,095.4	1,494.4	13,186.2	15,745.1	144,858.7	1,378.0	14,198.9	15,242.1	141,823.1	1,226.7	14,533.6	15,019.3

Note: These data have been extracted based on validated BOEs
For CIF Value, Regimes 4, 6 and 9 - excluding 98 - have been used

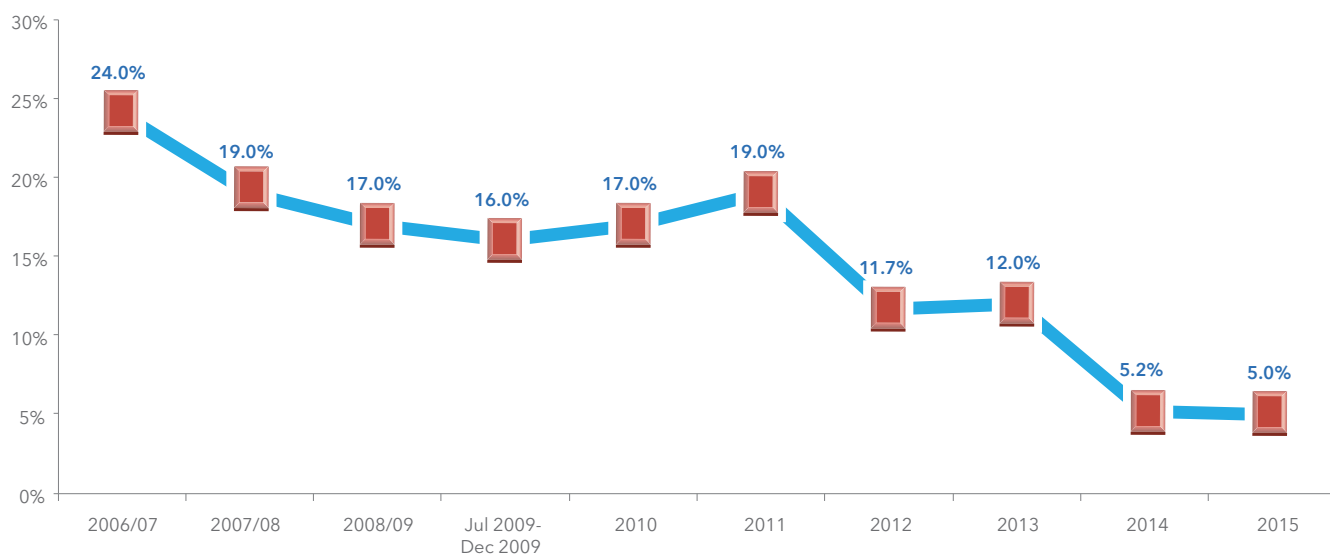
Table 25: Imports value, Customs duties, Excise Duties and VAT at imports by HS section, 2006/07 - 2015 (cont'd)
(Rs Million)

Chapters	2015			
	CIF Value	Customs Duty	Excise Duty	VAT
1 - 5	12,441.4	0.1	0.0	100.3
6 - 14	7,406.0	6.9	0.0	56.6
15	1,535.9	14.5	0.0	0.2
16 - 24	11,930.3	146.5	8,867.0	1,976.6
25 - 27	16,432.5	1.7	3,649.1	2,992.7
28 - 38	10,412.5	91.8	11.5	849.4
39 - 40	5,372.5	75.6	37.9	808.4
41 - 43	876.1	65.8	0.0	81.5
44 - 46	1,412.8	13.8	0.0	213.6
47 - 49	3,442.4	35.0	0.5	355.0
50 - 63	12,940.4	183.9	0.0	434.4
64 - 67	1,271.7	8.5	0.0	189.8
68 - 70	2,310.9	59.4	0.0	353.4
71	5,382.0	0.0	0.0	45.5
72 - 83	8,864.2	107.9	0.0	1,335.6
84 - 85	21,890.9	53.8	15.7	2,742.6
86 - 89	12,032.1	24.6	2,766.7	1,951.4
90 - 92	2,472.8	0.0	1.9	182.3
93	28.3	0.0	0.0	3.9
94 - 96	3,584.7	386.1	0.0	525.7
97	67.0	0.0	0.0	0.0
Total	142,107.2	1,276.0	15,350.2	15,198.8

Note: These data have been extracted based on validated BOEs
For CIF Value, Regimes 4,6 and 9 - excluding 98 - have been used

7.9. Imports subject to physical inspection

Chart 21: Percentage of import declarations selected for physical inspection



7.10. Dwell-Time for cargo

Table 26: Dwell-Time for Cargo

Channels	2006/ 07	2007/ 08	2008/ 09	Jul 2009 - Dec 2009	2010	2011	2012	2013	2014	2015
Green Channels										
Sea	4 hrs	4 ¹ / ₃ hrs	3 hrs	2 hrs	3 hrs	2 hrs	34 mins	46 mins	28 mins	29 mins
Air	³ / ₄ hr	⁷ / ₈ hr	45 mins	64 mins	45 mins	38 mins	11 mins	9 mins	3 mins	3 mins
Yellow Channels										
Sea	8 ¹ / ₂ hrs	8 ¹ / ₂ hrs	6 hrs	4 ³ / ₈ hrs	5 hrs	4 hrs	3 hrs 49 mins	12 hrs 26 mins	2 hrs	2 hrs
Air	1 ¹ / ₄ hrs	1 hr	77 mins	67 mins	53 mins	47 mins	36 mins	26 mins	4 mins	4 mins
Red Channels										
Sea	26 hrs	28 hrs	27 hrs	26 ³ / ₈ hrs	25 hrs	26 hrs	24 hrs 39 mins	27 hrs 8 mins	13 hrs	12 hrs
Air	18 hrs	27 ³ / ₄ hrs	24 hrs	15 ⁷ / ₈ hrs	31 hrs	15 hrs	10 hrs 18 mins	10 hrs 13 mins	4 hrs	4 hrs

Note: There are many agencies involved in the clearance of a consignment

The "Dwell-Time for cargo" indicator here refers to the time taken by Customs only to clear a consignment

7.11. Exports Clearance Time

Table 27: Export Clearance Time

Details	2006/ 07	2007/ 08	2008/ 09	Jul 2009 - Dec 2009	2010	2011	2012	2013	2014	2015
Sea	7 mins	8 mins	7 mins	8 mins	5 mins	7 mins	3 mins	2 mins	0.5 min	0.59 min
Air	1 hr	50 mins	51 mins	1 hr 23 mins	35 mins	40 mins	14 mins	6 mins	2 mins	2 mins

7.12 . Scanning of containers / consignments

Table 28: X-Ray Scanning of Containers/Consignments (Number)

X-Ray Scanning Details	2006/ 07	2007/ 08	2008/ 09	Jul 2009 - Dec 2009	2010	2011	2012	2013	2014	2015
Container / Consignment Scanned	24,383	51,724	52,021	28,733	61,821	55,385	53,040	54,565	60,439	148,866
Port	19,176	38,330	38,849	22,361	47,856	40,841	35,813	35,816	38,277	30,033
Airport	5,207	13,394	13,172	6,372	13,965	14,544	17,227	18,749	22,162	118,833*
Suspected Container / Consignment	1,021	1,499	1,896	988	1,914	1,499	1,377	791	1,216	2,288
Port	474	507	505	184	324	232	269	297	393	172
Airport	547	992	1,391	804	1,590	1,267	1,108	494	823	2,116
Offences detected	108	266	396	208	411	157	135	99	266	574
Port	80	146	190	73	155	97	40	68	73	30
Airport	28	120	206	135	256	60	95	31	193	544

* The data includes scanning from the DHL Courier Service and PATS Courier Hub for the period July-December 2015

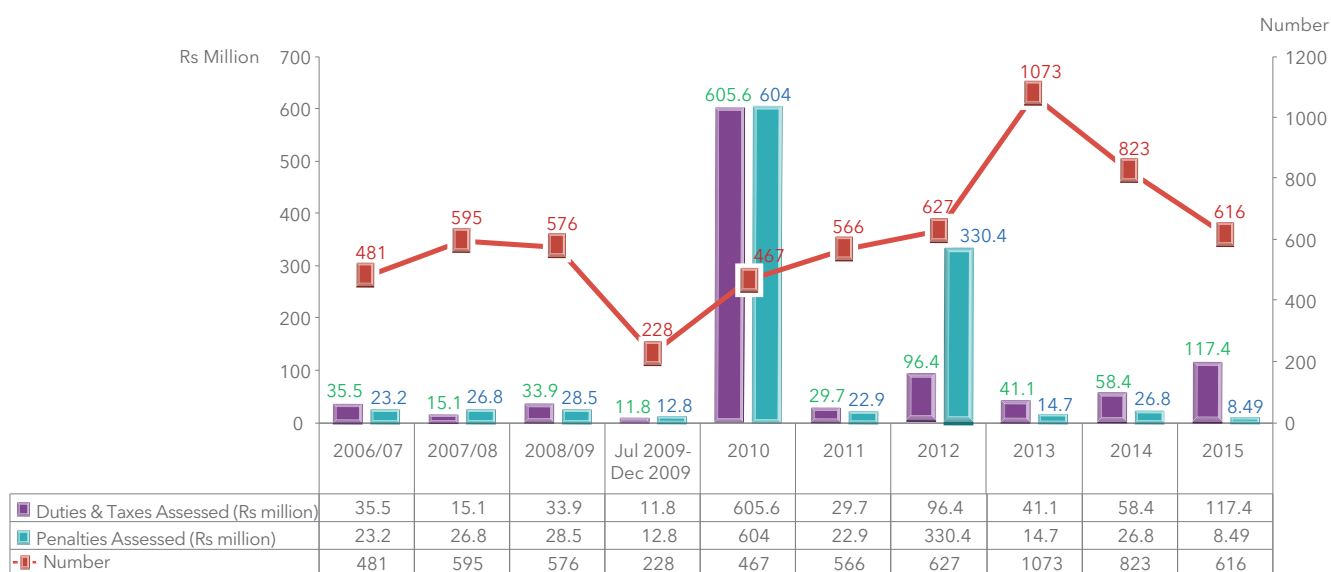
7.13. Narcotics seizures

Table 29: Narcotics Seizures (Rs)

Details (Values Rs)	2006/ 07	2007/ 08	2008/ 09	Jul 2009 - Dec 2009	Year 2010	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015
Heroin	56,300,000	47,230,000	38,691,450	33,675,000	36,135,000	34,830,000	33,735,000	177,486,000	177,689,250	160,559,100
Hashish						26,518	188,230	2,615,950	669,750	13,514,750
Hashish/Cannabis	98,700	75,256,540	40,835	12,826	320,892					
Cannabis						11,372	90,580	4,320,212	1,651,374	4,268,579
Cannabis Seeds						1,200	19,500	24,200	50,000	7,800
Magic Mushrooms	6,000									
Subutex	41,600,000	70,000	21,755,000	112,000		31,700,500	10,413,000	9,183,200		
Psychotropes	17,900,000	330		5,970	2,510					
Psychotropic substances						8,981		3,250	300	
Ecstasy					1,000					
Cocaine	30,000				300,000			84,900	98,550	
Synthetic Cannabinoids									477,441	144,225
TOTAL	115,934,700	122,556,870	60,487,285	33,805,796	36,759,402	66,578,571	44,446,310	193,717,712	180,636,665	178,494,454

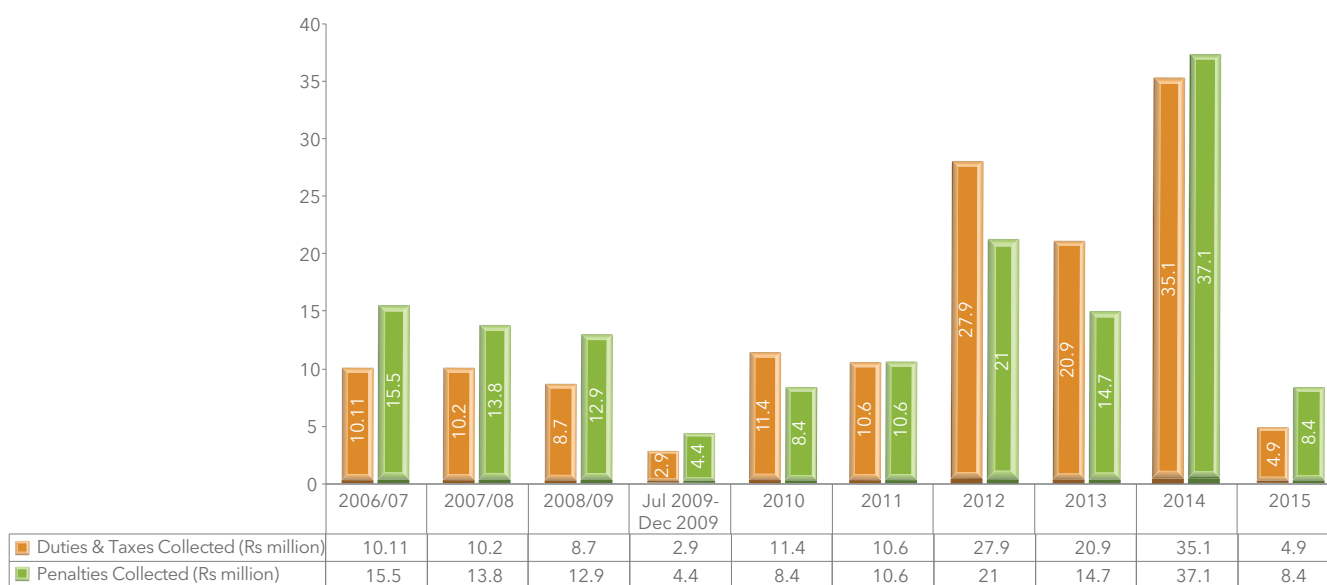
7.14 Customs Offence Report (COR) - Duties, Taxes and Penalties Assessed

Chart 22: Customs Offence Report (COR) - Duties, Taxes and Penalties Assessed (Rs Million)



7.15. Customs Offence Report (COR) - Duties & Taxes and Penalties Collected

Chart 23: Customs Offence Report (COR) - Duties, Taxes and Penalties collected (Rs Million)



HUMAN RESOURCES



8. HUMAN RESOURCES

8.1. Human Resource Structure

Chart 24: Human Resource Structure – By Grade (Year 2015)



*Includes one Technical Advisor

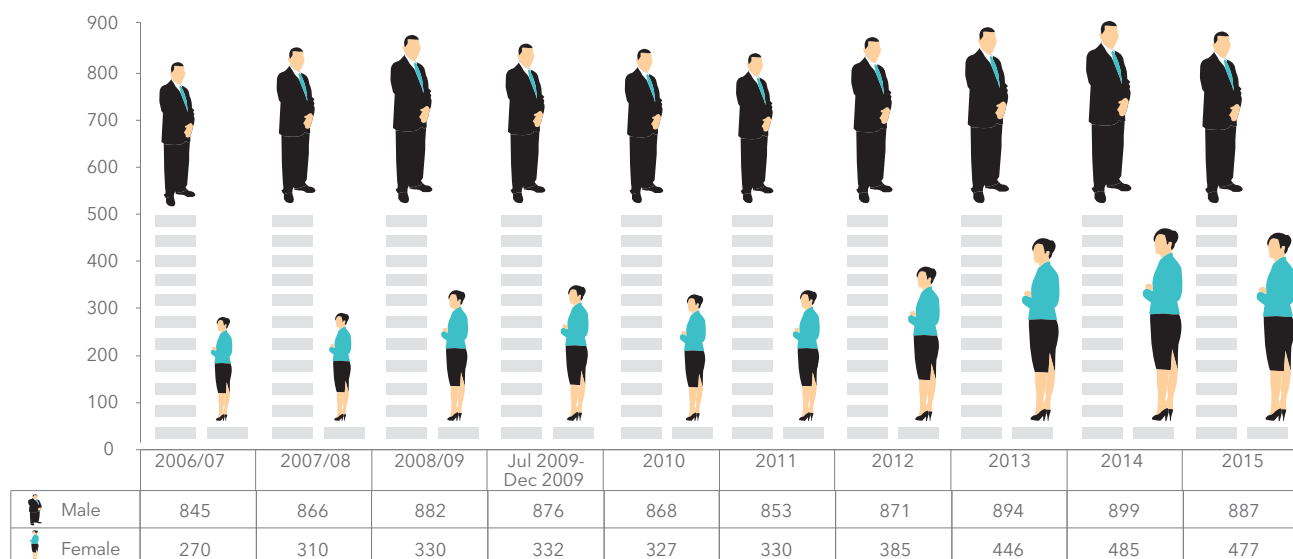
8.2. Human Resource Structure by Age Group

Table 30: Human Resource Structure - By Age Group, 2006/07 - 2015

Age Group	2006/07	2007/08	2008/09	Jul 2009 - Dec 2009	2010	2011	2012	2013	2014	2015
Below 25	-	-	-	-	-	-	-	-	6	6
25 to below 35	83	122	156	157	163	170	258	358	413	409
35 to below 45	343	368	376	378	375	372	382	389	386	388
45 to below 55	273	275	276	275	270	267	267	264	261	260
55 and over	416	411	404	398	387	374	349	329	318	301
TOTAL	1,115	1,176	1,212	1,208	1,195	1,183	1,256	1,340	1,384	1,364

8.3. Human Resource Structure by Gender

Chart 25: Human Resource by Gender



8.4. Human Resource Structure by Operational Distribution

Table 31: Human Resource Distribution - By Operational Distribution, 2006/07 - 2015

Details	2006/ 07		2007/ 08		2008/ 09		Jul 2009 - Dec 2009		Year 2010		Year 2011		Year 2012		Year 2013		Year 2014		Year 2015	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Customs Operations	572	70	560	71	589	85	588	85	578	82	560	78	535	71	519	69	532	88	529	87
Tax Operations	156	168	169	188	167	192	164	197	162	194	163	190	190	238	192	248	216	300	217	295
Support Departments	117	32	137	51	126	53	124	50	128	51	130	62	146	76	183	129	151	97	141	95
TOTAL	845	270	866	310	882	330	876	332	868	327	853	330	871	385	894	446	899	485	887	477

TAX TREATIES



9. TAX TREATIES

9.1. Tax Treaties & Protocols

Table 32: Tax treaties and protocols coming into force, 2006/07 - 2015

Countries	Date in force
<i>China (Protocol)</i>	25.01.2007
<i>United Arab Emirates</i>	31.07.2007
<i>Tunisia</i>	28.10.2008
<i>Qatar</i>	28.07.2009
<i>Bangladesh</i>	15.09.2010
<i>United Kingdom (Protocol)</i>	13.10.2011
<i>France (Protocol)</i>	01.05.2012
<i>Seychelles (Protocol)</i>	18.05.2012
<i>Zambia</i>	04.06.2012
<i>Italy (Protocol)</i>	19.11.2012
<i>Germany</i>	07.12.2012
<i>Sweden</i>	07.12.2012
<i>Australia (Partial)</i>	31.05.2013
<i>Monaco</i>	08.08.2013
<i>Egypt</i>	10.03.2014
<i>Guernsey</i>	30.06.2014
<i>Rwanda</i>	04.08.2014
<i>Republic of Congo</i>	08.10.2014
<i>Malta</i>	23.04.2015
<i>South Africa</i>	28.05.2015
<i>Luxembourg (Protocol)</i>	11.12.2015

9.2. Double Taxation Avoidance Agreement in force 2015

Belgium
Croatia
Cyprus
France
Germany
Guernsey
Italy
Luxembourg
Malta
Monaco
Sweden
United Kingdom



CARIBBEAN



Barbados

AFRICA

Botswana
Congo
Egypt
Lesotho
Madagascar
Mozambique
Rwanda
Namibia
Senegal
Seychelles
South Africa
Swaziland
Tunisia
Uganda
Zambia
Zimbabwe



ASIA

Bangladesh
China
India
Malaysia
Nepal
Pakistan
Singapore
Sri Lanka
Thailand



MIDDLE EAST

Kuwait
Oman
State of Qatar
UAE



THE PACIFIC



Australia
(*Partial)



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