

learn, grow

Tax Education in Schools: Empowering Young Minds



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EDITORIAL NOTE

Dear esteemed readers,

The Mauritius Revenue Authority (MRA) embarked on a transformative journey to empower the citizens of Rodrigues through a comprehensive tax education programme from March 29 to April 3, 2024. This initiative aimed to foster tax literacy, promote fiscal responsibility, and enhance public engagement, marking a significant milestone in MRA's outreach efforts.

The programme's scope was broad and inclusive, reaching over 300 students across eight secondary educational institutions in Rodrigues. Through educational tours, students gained valuable insights into the significance of taxation, fiscal policies, and the pivotal role that MRA plays in driving Mauritius' socio-economic development.

The educational endeavour extended beyond face-to-face interactions, with media campaigns disseminating the message across Rodrigues. Radio and television programmes provided platforms for in-depth discussions on MRA's mandate and contributions to the island's prosperity, and fostering a culture of engagement among the population.

MRA's commitment to Rodrigues' advancement extends beyond education. Initiatives such as the Passenger Luggage Scanner, the Coastwise Trade platform, and the MRA e-Learning Platform underscore a proactive approach to infrastructure development and capacity building. Through targeted awareness campaigns like the Individual Income Tax e-Filing season in 2023, MRA continues to promote compliance and support Rodrigues' business community.

As we applaud these endeavours, let us also pledge our support, ensuring that every citizen of Mauritius and Rodrigues is empowered to contribute meaningfully to our collective progress.

Editorial team

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Empowering Rodrigues

MRA ENGAGES TAXPAYERS THROUGH TAX EDUCATION

In view of fostering tax literacy, promoting fiscal responsibility, and enhancing public engagement among the people of Rodrigues, the Mauritius Revenue Authority (MRA) organised a tailor-made tax education programme from 29 March to 03 April 2024, in Rodrigues. The resource person was Dr. Rakesh Thecka assisted by Mrs. Sylvie Dangeot.

Through a comprehensive strategy integrating educational tours and media campaigns, the team dedicated itself to empowering Rodrigues' citizens by fostering tax literacy, promoting fiscal responsibility and enhancing public engagement. This concerted effort aimed not only to raise awareness but also to foster active participation, thus catalyzing tangible contributions to the island's socio-economic advancement.

During his presentation, Dr. Rakesh Thecka emphasized the significance of the various taxes collected by MRA and the economic benefits derived from them. In particular, the focus was on MRA's key role in promoting tax compliance, preventing tax evasion, and encouraging transparency and accountability.



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

More than 300 students benefitted from the educational tours

Two educational tours were conducted on April 02nd, 2024, at the Mon Plaisir Cultural Centre, for the benefit of some 309 students from eight educational institutions across Rodrigues, including Marechal College, Mont Lubin College, Rodrigues College, Le Chou College, Grande Montagne College, Terre Rouge College, La Ferme College, and Songes College.

The primary objective of these tours was to provide Grade 12 & 13 students of secondary schools with an understanding of the importance of taxation, fiscal policies, and the role of the MRA in the socio-economic development of Mauritius, including Rodrigues.



Students actively participated in discussions and activities, displaying a strong enthusiasm for understanding taxation and its contribution to the economy. The educational tours ended with a Question and Answer session, allowing students to seek further insights.



The educational tour was covered by MBC Rodrigues, which includes an interview from the Resource person and testimonials from a few attendees.



Empowering Rodrigues

RADIO/ TV PROGRAMMES

Dr. Thecka also took part in radio and television programmes in Rodrigues. The talk show, a 26-minute radio programme, delved into the functions and significance of the MRA. Produced on March 30, 2024, and aired on April 2, 2024, the programme served as an informative platform to elucidate MRA's mandate, operations, and impact on the socio-economic landscape of Rodrigues.

The television programme, titled **"Li Bon Ou Konnin - Rôle de la MRA,"** was recorded on the 01st of April 2024 and broadcasted on the 11th of April 2024. With a duration of 26 minutes, the programme shed light on the key role played by the MRA in Mauritius, with a specific focus on its contributions to Rodrigues.

A subsequent episode of the television programme **"Li Bon Ou Konnin"** focusing on **"La douane et le bilan financier de la MRA"**, was recorded on April 01st, 2024, and broadcasted on April 18th, 2024. This TV show offered viewers insights into customs operations and the financial performance of the MRA, emphasizing the crucial role of customs in facilitating trade, border protection, and revenue generation for the government.

To recall, in April 2023, MRA introduced three important projects in Rodrigues: The Passenger Luggage Scanner, Coastwise Trade platform, and MRA e-Learning Platform. The scanner was installed at the passenger terminal at Port Mathurin to scan passengers' luggage landing from vessels. The scanner aims to enhance control at the port in Rodrigues.

In September 2023, Mr. Chandraduth Lochun from MRA conducted an awareness campaign on the Individual Income Tax e-Filing season 2023, to encourage individual taxpayers in Rodrigues to file their returns and pay their taxes. This educational campaign was also designed to promote compliance by ensuring that taxpayers have a clear understanding of their tax obligations, safeguarding the well-being of Rodrigues' business community.

MRA looks forward to organise further similar educational campaigns for our fellow Rodrigues citizens which will no doubt consolidate the bond with Mauritius, ultimately leading to a positive shift towards a greater willingness to fulfil their tax obligations in the long term.



Dr. Rakesh Thecka during the 26-minute talk show on Rodrigues FM



The Passenger Luggage Scanner was inaugurated in 2024 by Mr. M. Sudhamo Lal, G.O.S.K, C.S.K, Director-General, MRA (Right)



Post-Clearance Audit Workshop

20 CUSTOMS OFFICERS TRAINED TO MEET FUTURE CHALLENGES

Post-clearance audit is an audit-based control conducted by Customs subsequent to the release of goods to ensure compliance with Customs and other related laws and regulations. It is used to evaluate the efficiency and effectiveness of their declarations. This type of audit is conducted after a customs declaration has been completed.

The Mauritius Revenue Authority (MRA) in collaboration with the World Customs Organisation (WCO) hosted a workshop on Post-Clearance Audit. The workshop, held from Tuesday, April 23rd to Friday, April 26th, 2024, took place at the Custom House located in Mer Rouge. The four-day workshop saw the participation of twenty Customs Officers who benefitted from the expertise of three resource persons from WCO and Japan Customs. The workshop aimed to enhance the officers' knowledge and skills in post clearance audit processes and procedures.

The workshop was launched by Mr. Vivekanand Ramburun, Director of the Customs Department, in the presence of the Guest of Honour, His Excellency, Masahiro Kan, Ambassador Extraordinary and Plenipotentiary of Japan to Mauritius, during an opening ceremony held on Tuesday 23rd April 2024. In his keynote address, Mr. Ramburun emphasised that Customs Officers should bring value added to their work as border protection officers and that such training is expected to further empower them to detect illicit activities and fraud.

His Excellency Kan reiterated the support of Japan Government to fund similar workshops for the benefit of Customs Officers.

Mr. Dhoojanaden Maunikum, Director Human Resources and Training Department at MRA urged the participants to make the most of the training and thanked the WCO and Japan Customs for their support in organizing the workshop.

Ms. Maki Kitaura, WCO Expert in Post-Clearance Audit, outlined the importance of the post clearance as a tool to combat fraud and tax evasion. By strengthening post-clearance processes and enhancing collaboration between customs authorities and other relevant stakeholders, countries can better combat illicit trade and ensure the integrity of their customs and tax systems.



*His Excellency, Masahiro Kan,
Ambassador Extraordinary and Plenipotentiary of Japan to Mauritius*



Mr. Vivekanand Ramburun, Director, Customs



Ms. Maki Kitaura, WCO Expert in Post-Clearance Audit



Financial Assistance

NATIONAL MINIMUM WAGE AND SALARY COMPENSATION 2024 EXTENDED TO OTHER SECTORS

In January 2024, the Mauritius Revenue Authority (MRA) was entrusted the responsibility of providing financial assistance for the payment of the increased National Minimum Wage and Salary Compensation 2024 ranging between Rs. 1,500 and Rs. 2,000.

Initially, this financial assistance was targeted towards specific categories of employers such as Export Oriented Enterprises (EOEs), Manufacturing Enterprises (MEs) with an annual turnover not exceeding Rs. 500 million, Small and Medium Enterprises (SMEs) with an annual turnover not exceeding Rs. 100 million and Registered Charitable and Religious Institutions, in respect of their full-time employees.

In April 2024, the scope of financial assistance was extended to include employers in sectors such as Business Process Outsourcing (BPO), Security/

Cleaning Services, and the Construction Industry, with an annual turnover not exceeding Rs. 750 million.

The financial assistance provided for a full-time employee varies, based on their salary. Employees earning the National Minimum Wage may receive Rs. 500 or Rs. 250, while those with a basic salary below Rs. 50,000 could get 50% or 25% of the salary compensation 2024, depending on the impact on the enterprise's profits. Detailed eligibility criteria and assistance amounts for different employer categories can be found on MRA website: www.mra.mu

Statistics on the financial assistance for the payment of the increased National Minimum Wage and Salary Compensation 2024 paid by MRA as at April 2024 is illustrated below:

Period	National Minimum Wage		Salary Compensation	
	Number of beneficiaries	Amount paid	Number of beneficiaries	Amount paid
Jan-24	36,389	58,310,148	55,185	80,005,972
Feb-24	31,253	59,355,084	55,528	82,849,847
Mar-24	35,236	44,082,403	53,554	71,003,761
Apr-24	30,920	36,399,527	55,059	75,219,223
TOTAL		198,147,162	TOTAL	309,078,803

MRA Blood Donation 2024

SAVE THE DATE: 17 AND 19 JULY 2024

Since its inception in 2006, MRA has collaborated with the Ministry of Health and Wellness to organize its Annual Blood Donation. This noble event is organised each year since 2007 to celebrate the anniversary of MRA's setting-up.

This year's celebration will be held on Wednesday, July 17, 2024, at the MRA Head Office, Custom House, and Belfort Tower in Port Louis, and on July 19, 2024, at the Integrated Customs Clearance Centre and SSR International Airport in Plaine Magnien.

As at date, MRA has collected around 14,000 pints of blood to save the lives of our fellow citizens.

Make it a must! See you on the 17 or 19 July 2024.

Prioritizing Wellness

MORE THAN 500 INDIVIDUALS AVAILED THEMSELVES OF THE DENTAL CARAVAN

The Mauritius Revenue Authority (MRA) organized a Dental Caravan for the well-being of its staff, spanning from March 18th to April 23rd, 2024 at various locations, namely, Custom House in Mer Rouge, Belfort Tower in Port-Louis, and the Integrated Customs Clearance Centre (ICCC) in Plaine Magnien. The services offered during the Dental Caravan comprised dental check-ups, tooth extractions, fillings, and scaling.

This initiative was a success since over 500 staffs and their relatives availed themselves of this wellness campaign.



Border Protection

MRA PLAYS A LEADING ROLE IN THE FIGHT AGAINST DRUG TRAFFICKING

The Mauritius Revenue Authority (MRA) seized 7.94 Kg of Cannabis worth Rs. 9,528,000 at the SSR International Airport on the 26th of April 2024. Based on established risk profiles by Officers of the Customs Anti-Narcotics Section (CANS), a South African passenger was targeted and intercepted while he was leaving Customs through the Green Channel.

The passenger was then brought to the Customs counter for verification of his luggage and also for an in depth questioning. Subsequently, one rectangular green parcel was found among his personal belongings. The parcel was cut opened and found to contain dry green leaf matter suspected to be Cannabis.

A presumptive field test for cannabis was carried out and same revealed to be positive.

Customs K9 Sniffer Dog Otto was also deployed and reacted positively to the exhibit. The exhibits were secured and handed over to the Anti Drug and Smuggling Unit (ADSU) for further enquiry.

Members of the public are reminded that they may report suspected drug cases/ illicit activities to the MRA through the [MRA Stop Drug Platform](#) or by calling on the Hotline **8958**.



MRA RAISES ASSESSMENTS TO CRACKING DOWN ON TAX EVASION

Tax evasion remains a challenge, jeopardizing the very foundation of a nation's tax system and undermining vital revenue streams essential for public services and infrastructure development.

The Mauritius Revenue Authority (MRA) stands at the forefront of this battle. Through concerted efforts and strategic partnerships with key enforcement agencies such as the Financial Crimes Commission (FCC), and the Financial Intelligence Unit (FIU), MRA has been relentless in its pursuit of fiscal compliance and revenue protection.

Driving Corporate Tax Compliance

In the dynamic landscape of taxation, the Mauritius Revenue Authority ensures that large taxpayers (*entities having an annual turnover of more than Rs. 100M*) adhere to the highest standards of fiscal responsibility, with a focus on corporate taxation.

Large Taxpayers Department

The Large Taxpayers Department's portfolio encompasses a broad spectrum of tax matters, ranging from collecting taxes to facilitating international tax agreements. Notably, its purview extends to critical areas such as the **Foreign Account Tax Compliance Act (FATCA)**, **Common Reporting Standard (CRS)**, and **Country-by-Country Reporting (CbCR)**, underscoring its role in global tax governance.

Beyond its core functions, LTD also excelled in providing ancillary services, issuing a total of **375 Tax Residence Certificates**, both for companies and individuals, generating revenue and facilitating cross-border transactions. Additionally, the International Taxation Unit (ITU) showcased its efficacy, handling **16 new requests for information exchange** and successfully concluding 7 cases, further fortifying Mauritius's position in international tax cooperation.

For the month of March 2024, MRA issued 54 assessments to large taxpayers covering Corporate Taxation (CTAX), Value Added Tax (VAT), Pay As You Earn (PAYE), and Tax Deduction at Source (TDS), amounting to Rs. 79 M. Of these assessments, 27 were amicably resolved, reflecting a collaborative approach between taxpayers and authorities, with a total agreement value of Rs. 8.2 M.

Moreover, MRA exhibited commendable efficiency in processing large taxpayers VAT repayment claims and Corporate Tax refund claims, totalling Rs. 572.73 million. Of this sum, VAT repayment claims constituted Rs. 481.69M, while Corporate Tax refund claims amounted to Rs. 91.04 M.

MRA issued 717 assessments issued to medium and small taxpayers for an amount of Rs 235.8M

With a keen focus on medium and small taxpayers, having an annual turnover of less than Rs. 100m, MRA has issued a total of **717 assessments**, amounting to Rs. 235.8 M. Within this figure, 124 assessments were raised by the Refund/Repayment section.

MRA has also demonstrated its proactive effort through rigorous field audits and targeted visits to gaming houses.

These initiatives serve as crucial pillars ensuring the accuracy of tax returns, detecting potential evasion, and fostering a culture of compliance among medium and small taxpayers. **29 field audits and 9 visits to gaming houses** during the month of March were also conducted.

For the month of March 2024, refund and repayment, in respect of Medium and Small taxpayers, were made as follows:

- **206 claims** for VAT repayment were received, with 60% of the claims processed within 7 days.

- **743 Income Tax refund** claims were processed, totalling **Rs. 6.4 M**. This includes **600 auto refund** cases amounting to **Rs. 3.6 million** and **143 refund cases** totalling **Rs. 2.8 million**.

- **107 Corporate Tax refund claims** were processed, amounting to **Rs. 25.2 M**.

- **153 VAT refund claims** was processed for an amount of **Rs. 6.2M**.

161 audit of payroll cases completed for an amount of Rs. 4.91M during March 2024

For the month of March, MRA completed an extensive audit of payroll taxes by analysing **161 cases totalling Rs. 4.91 M**. The purpose of these audits was to verify adherence to tax laws and detect any inconsistencies or anomalies in the payroll tax payments made by companies and entities.

MRA is also responsible for enforcing the payment of tax arrears.

The collection of arrears for March 2024 totalled **Rs. 343.94 M**, showing an increase from the amount of **Rs. 242.09 M** collected in March 2023.

Tax audits and assessments play an essential role in ensuring tax compliance, promoting fairness in the tax system, and deterring tax evasion in our country.

MRA encourages taxpayers to maintain accurate bookkeeping, keep complete financial records, and report their income truthfully.

Engaging in the illegal act of intentionally underreporting income, overstating deductions, or committing other fraudulent activities to reduce tax liability is a serious offence that can result in penalties.

Fiscal Investigations to combat Tax Evasion

The **Fiscal Investigations Department (FID)** at MRA conducts investigations into potential tax-evasion cases, collects evidence relative to these cases, raises assessments and recommends prosecution for certain types of offences.

Following the publication of the Mutual Evaluation Report on Mauritius in July 2018 which assessed the level of technical compliance and effectiveness of Mauritius' AML/CFT system with the Financial Action Task Force (FATF) standards, recommendations were formulated on how the system could be strengthened.

The key recommendations for MRA were to:

- **Make more effort to conduct parallel Money Laundering (ML) investigations alongside investigation of predicate offences.**
- **Investigate and prosecute tax evasion as a predicate offence of ML and not just concentrate on tax assessment and revenue collection.**

In line with the above, in February 2020, the AML/CFT Unit has been set up within the Fiscal Investigations Department to identify, investigate and prosecute tax evasion cases having a money laundering limb.

MRA works in close collaboration with other Law Enforcement Authorities to assist them in the common objective to deter money laundering, as recommended by the Financial Action Task Force (FATF).

The objectives of the Unit are to:

- Carry out investigation into cases suspected of tax evasion;
- Refer cases of tax offences to Legal Services Department at the MRA for prosecution;
- Refer cases of Money Laundering and Financing of Terrorism for Money Laundering (ML) and Terrorist Financing (TF) investigations to Financial Crime Commission (FCC) and other Law Enforcement Agencies respectively and for prosecution if applicable; and
- Comply with the FATF Recommendations and other international standards as regards investigation and prosecution of tax evasion cases.

The regulatory and supervisory bodies falling under the Financial Intelligence and Anti-Money Laundering Act (FIAMLA), such as the Corporate and Business Registration Department (CBRD), the FSC amongst others also share and exchange information with the MRA in suspected cases of tax evasion.

In most cases, taxpayers who have not declared and have not paid the correct amount of tax, would be issued with a Notice of Assessment instructing them to pay the taxes due and payable inclusive of penalties and interest or if aggrieved to object against the assessment issued.



MRA's evolving mandate

FROM TAX COLLECTION TO COMMUNITY SUPPORT

MRA now upholds a dual mandate: to collect revenue for the Republic of Mauritius and also to extend a hand of financial support to its citizens when circumstances demand. As part of this commitment, MRA has been implementing various schemes to provide relief to different segments of the population.

Housing Loan Scheme

► Housing Loan Relief Scheme



The Home Loan Relief Scheme is a monthly allowance of 1,000 rupees paid to eligible individuals who have contracted a secured housing loan not exceeding 5 million rupees.

It aims to assist individuals in need of financial help with their home loans.

As at 01 April 2024, 43,102 applications were received.

CSG Child Allowance

► CSG Child Allowance



As at 01 April 2024, a total of Rs. 64.86 M was paid to 30,343 children under the CSG Child Allowance scheme. This monthly allowance of Rs. 2,000 per child is provided to children up to the age of three years.

Independence Allowance

► Independence Allowance 18 years



A sum of Rs. 23.84 M was paid to 1,192 youth under the Independence Allowance.

This one-time allowance of Rs. 20,000 is given to eligible youths who turn 18 and is effective as from 01 January 2023, helping them transition into adulthood with some financial support.

Prime à l'Emploi

► Prime à l'Emploi Scheme



The Prime à l'Emploi financial support scheme aims to incentivize employers to hire new staff and provide job opportunities to individuals seeking employment.

Under the Prime à l'Emploi scheme, qualifying employees are eligible to receive a monthly payment of up to Rs. 15,000 for the first two years of their employment. It is a valuable resource for both employers and employees in Mauritius.

As at 01 April 2024, Rs. 98.79 M has been paid out to 1,704 employers.

Financial Support to Business Operators following increase in price of "Diesel"

► Financial Support to Business Operators following increase in price of 'Diesel'



The Government of Mauritius has taken a proactive step to assist business operators cope with the recent increase in the retail price of Gas Oil (Diesel).

As at 01 April 2024, a total sum of Rs. 3.04 million has been disbursed to 165 business operators as financial support.

To benefit from the financial assistance, eligible persons are required to be fully compliant with their tax/social contribution obligations and also keep proper records, documents and invoices.

Post Belal Allowance

► Financial Assistance Power Cuts (Cyclone Belal)



As at 01 April 2024, a total of Rs. 16.20 million has been paid out to 8,102 CEB subscribers who were eligible for the financial assistance after the passage of Belal cyclone.

To qualify for the assistance, households must have experienced a 12-hour power cut between Monday 15 January 2024 and Saturday 20 January 2024.

www.mra.mu

MRA in the Media

RADIO/ TV PROGRAMMES



The Mauritius Revenue Authority (MRA) has recourse to Radio/TV programmes and social media platforms to interact with its stakeholders and the public at large. 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.

In April 2024, MBC broadcasted a total of **68 radio interventions** and **18 'one-minute radio programmes'**. These covered a diverse range of important topics such as Start-Up, Tax Arrears Settlement Scheme (TASS), Value Added Tax (VAT) refund on Residential Building, MRA financial assistance schemes, and Customs-related issues.

Moreover, a studio-based TV Programme on **"MRA Customs: Boosting-Up Border Protection and Trade Facilitation"** was broadcasted on Wednesday 10 April, 2024, on MBC 2.

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.



MRA YOUTUBE CHANNEL





DID YOU KNOW?

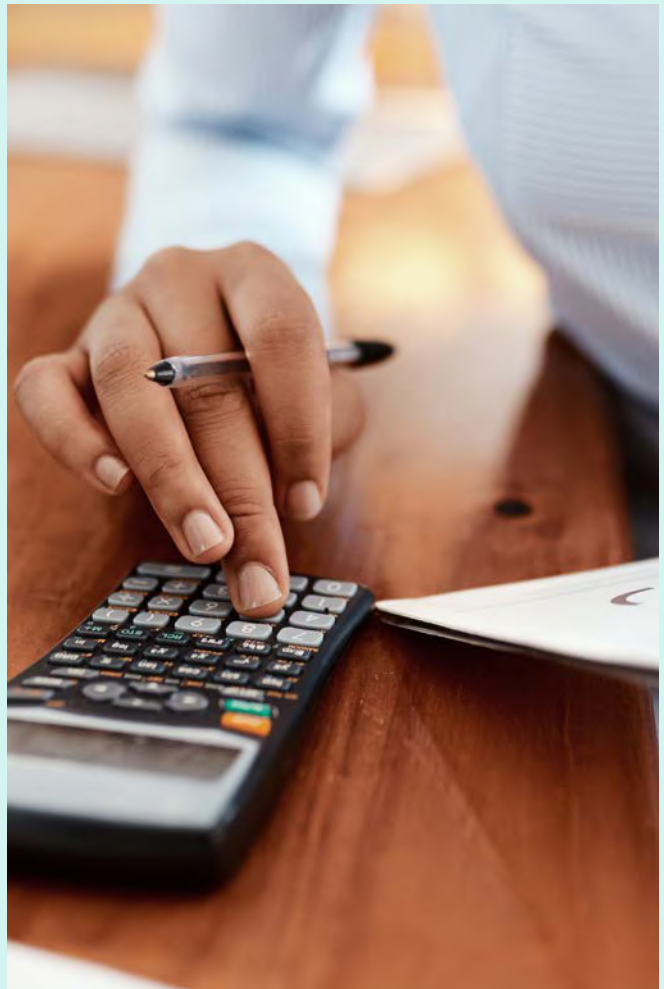
INTERESTING FACT

SUBMISSION OF ANNUAL RETURN AND PAYMENT OF TAX BY COMPANIES

Every company, whether or not it derives any income, is required to file a return of income and effect payment of tax, if any, electronically within the due date, unless the company has submitted a declaration of not in operation within 3 months from the end of the accounting year.

THE DUE DATES FOR THE SUBMISSION OF COMPANY'S RETURN

- Companies are required to submit their return of income and pay tax within 6 months from the end of the month in which their accounting year ends.
- Where a company's accounting period ends in June and December, the return and payment of tax (if any) should be made to MRA on or before 2 days, excluding Saturdays and Public holidays before the end of December and June respectively.
- Where a company's accounting period ends in June, no tax is payable or loss is declared, the return can be submitted by 15 January.
- Where the date for submission of any return and Payment of Tax falls on Saturday, Sunday or public holiday, the return and the payment may be made on the following working day.





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