



# 4 laureates at MRA!

## In this issue...

### Automatic Exchange of Information

MRA shares its expertise with RRA

Page 3

### Double Taxation Avoidance Agreement (DTAA)

First round of negotiation between the Republic of Mauritius and the Czech Republic

Page 5

### Capacity Building for MRA staff

MRA enhances Customer Service Excellence through specialized training for receptionists/telephonists

Page 6

Training on e-Tariff Tool and Radiological and Nuclear Detection Awareness

Page 7

Educational sessions for the month of February

Page 8

Working Session for Members of MEXA  
Financial Assistance to Employers

Page 8

HSC exams 2023  
MRA celebrate four Laureates

Page 9

MRA in the Media  
Radio/ TV Programmes

Page 11

Border Protection  
Three drug seizures totalling Rs. 52M

Page 11

**DID YOU KNOW?**  
Financial Assistance to Households: Power Cuts for 12 Consecutive Hours During the Passage of Cyclone Belal

Page 12

# EDITORIAL NOTE

Dear esteemed readers,

The Mauritius Revenue Authority (MRA) places great importance on the Automatic Exchange of Information (AEOI) to enhance transparency and combat tax evasion. AEOI involves sharing information between tax administrations across borders. The two most commonly recognized ways of exchanging information are the Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS).

FATCA and CRS aim to ensure that taxpayers correctly disclose all income and assets held in offshore accounts in their tax returns. They allow tax authorities to identify those who do not disclose all income correctly by comparing information shared with tax authorities to tax returns.

MRA started the implementation of the AEOI some five years back and as at date some 247 information have been shared with tax authorities in other jurisdictions. This has been made possible with the help of in-house IT professionals, a robust tax system and a proven legal framework. Today, financial information is being shared effortlessly.

During the month of February, MRA welcomed a team of tax experts from the Rwanda Revenue Authority (RRA), under the aegis of the African Tax Administration Forum (ATAF), to share the Mauritian experience on the implementation of AEOI.

This month also witnessed the successful first round of negotiations for the conclusion of an Agreement for the elimination of double taxation with respect to taxes on income and for the prevention of tax evasion and avoidance between the Republic of Mauritius and the Czech Republic. So far, Mauritius has concluded 46 tax treaties and is party to a series of treaties under negotiation. These collaborations demonstrate Mauritius' dedication to promoting a conducive environment for international trade and investment.

As we reflect on the achievements of February, it is evident that MRA is playing an important role in shaping Mauritius' tax landscape and contributing to regional and global tax reforms. By prioritizing education, collaboration, and international partnerships, MRA is not only securing revenue for the country but also building a more transparent and efficient tax system for the future.

This month brought another notable occurrence with the announcement of the Laureate for the Higher School Certificate. It was a moment of pride for us as four children of MRA staff members were nominated as laureates.

The editorial team extends its congratulations to the Higher School Certificate laureates.

Wishing you a pleasant reading.

*Editorial team*

## Disclaimer

This e-Newsletter is for information purposes only. The information should not be reproduced or reedited without the prior authorisation of the MRA.

# Automatic Exchange of Information

## MRA SHARES ITS EXPERTISE WITH RRA



The Mauritius Revenue Authority (MRA) hosted a Peer Country Learning Workshop and Technical Assistance Program from February 26 to 29, 2024, aimed at facilitating knowledge sharing and capacity building on the Automatic Exchange of Information (AEOI).

The Rwandan delegation comprised:

**Mr. Vedaste Habimana**, Professional in Charge of Application Development;

**Mr. Remy Uwizera**, Director in Charge of Applications Unit;

**Ms. Clothilde Uwineza**, Principal Professional in Charge of Application Business Analysis and Documentation;

**Ms. Ruth Uwimbabazi**, Principal Technical Officer in Charge of International Exchange of Information for Tax Purposes; and

**Mr. Amri Sued Iradukunda**, Professional in Charge of Web Application Services and Performance Tuning from the Rwanda Revenue Authority.

Also present in the team were:

**Mr. Eugene Odhiambo Waluvengo**, Tax and Customs Digitalisation Consultant;

**Ms. Joy Waruguru Ndubai**, Digital Transformation Lead, IT Tax Administration System for Africa Project at ATAF; and

**Mr. Ziyaad Butler**, Managing Director of Sovereign Border Solutions,

all of whom were in Mauritius to benefit from the expertise of MRA.



During this workshop, the Large Taxpayer Department provided an overview of various aspects related to the Mauritius Revenue Authority's (MRA) Exchange of Information (EOI) System. Key topics covered included:

- Overview of the Mauritius Tax System in the context of Exchange of Information (EOI).
- Overview of the Automatic Exchange of Information (AEOI) Unit within the MRA.
- Introduction to the AEOI Business Process Manual outlining operational procedures.
- Compliance Framework for EOI processes.
- Detailed explanation of EOI process and procedures.
- Collaboration initiatives with financial sector regulators to enhance EOI effectiveness.
- Educational outreach efforts related to Common Reporting Standard (CRS) including onboarding procedures, workshops/seminars (both virtual and face-to-face), and the establishment of a one-stop information repository for CRS-related queries.

The Information Systems Department delved into critical aspects of IT system architecture and designs pertinent to the Automatic Exchange of Information (AEOI) process. Topics covered were as follows:

- Server and Storage Infrastructure: Discussion on the architecture and design of servers and storage systems required to support AEOI operations efficiently.
- Network Architecture and Security: Presentation on the network infrastructure design and security measures implemented to safeguard sensitive AEOI data during transmission and storage.
- Application Software and Hardware for AEOI: Overview of the application software and hardware utilized in AEOI processes, emphasizing their role in ensuring seamless data exchange and compliance with international standards.

In addition to system architecture, the workshop also addressed various aspects of data management:

- Data Classification: Explanation of methodologies for classifying AEOI data based on sensitivity and regulatory requirements.
- Data Segregation: Strategies for segregating AEOI data to prevent unauthorized access and maintain data integrity.
- Prevention of Data Co-mingling: Techniques to prevent mixing of AEOI data with other datasets, ensuring compliance with confidentiality and regulatory standards.

Furthermore, the workshop covered AEOI data analytics and administrative functions, including:

- Transmission Procedures: Guidelines for batch filings based on volume, scheduling transmission timetables, and ensuring all required certificates are downloaded and uploaded accurately.
- Verification of Jurisdictions: Procedures for verifying all partner jurisdictions for data transmission to ensure compliance with reporting obligations.
- Transmission via OECD CTS: Overview of the transmission process to partner jurisdictions using the Organization for Economic Cooperation and Development (OECD) Common Transmission System (CTS), highlighting the security and efficiency of this platform for AEOI data exchange.



## Double Taxation Avoidance Agreement (DTAA)

# FIRST ROUND OF NEGOTIATION BETWEEN THE REPUBLIC OF MAURITIUS AND THE CZECH REPUBLIC

The first round of negotiations, for the conclusion of an Agreement for the elimination of double taxation with respect to taxes on income and for the prevention of tax evasion and avoidance between the Republic of Mauritius and the Czech Republic, was held from the 5<sup>th</sup> to 8<sup>th</sup> February 2024 at the seat of the MRA.

The Mauritian delegation was led by Mr. Faisal Oozeerally, Director, Large Taxpayers Department, Mauritius Revenue Authority and the Czech delegation by Mr. Václav Zíka, Head of the Division of International Taxation (Department of Income Taxes), Ministry of Finance.

The negotiations were conducted in a professional, cooperative and constructive atmosphere of mutual understanding and cooperation. Both delegations agreed to discuss further the outstanding issues as soon as possible during a second round of negotiations and are looking forward to the early coming into force of this Agreement, which will be beneficial to both countries.

Our readers are informed that a Double Taxation Avoidance Agreement (DTAA) in income tax is an agreement signed between two countries to ensure that taxpayers do not have to pay tax twice. This provision helps taxpayers accumulate income savings by paying the tax in only one country. It is also crucial in making the country an attractive destination for businesses. DTAA also helps reduce the possibility of tax evasion by providing relief from double taxation.

Moreover, on Wednesday 07 February 2024, the Czech delegation paid a courtesy call on the Director-General of MRA, Mr. Sudhamo Lal. Both parties discussed the complexity of international taxation and assured close collaboration between the respective revenue authorities.



## Capacity Building for MRA staff

# MRA ENHANCES CUSTOMER SERVICE EXCELLENCE THROUGH SPECIALIZED TRAINING FOR RECEPTIONISTS/TELEPHONISTS



In line to its commitment of becoming a world-class revenue authority and delivering service excellence, the Mauritius Revenue Authority (MRA) recently collaborated with Polytechnics Mauritius to conduct a tailored training program on Customer Care and Telephone Etiquette. Held on January 20, January 27, and February 3, 2024, at the MRA Training Academy in Mer Rouge, Port-Louis, this initiative aimed to empower Receptionists/Telephone Operators with the essential skills and knowledge to tackle real-world challenges encountered during customer interactions.

Assisted by experienced resource persons, namely, Mrs. Sweetie Sookun and Mrs. Karishma Devi Ramjheetun Narain from Polytechnics Mauritius, the program explored ways to improve customer service experience in detail through effective telephone etiquette, mastering in-person interactions, and promoting a culture of internal customer care. Through interactive sessions and engaging activities, participants improved their communication skills as well as their body language, and boosted their confidence levels, with a particular focus on role-playing exercises tailored to simulate real-world scenarios.

Central to the training was the cultivation of emotional intelligence in managing personal emotions when addressing customer concerns, thereby nurturing empathy and compassion towards customers requiring special attention. Participants received invaluable feedback from the facilitators, enabling them to fine-tune their approach thus elevating MRA's customer service delivery to new heights. These efforts show that MRA is actively working to create a customer-focused culture, aiming to exceed expectations and set new standards of excellence in revenue administration.



# TRAINING ON e-TARIFF TOOL AND RADIOLOGICAL AND NUCLEAR DETECTION AWARENESS

In the month of February, the Mauritius Revenue Authority (MRA) staff underwent two intensive training sessions on e-Tariff Tool and Radiological and Nuclear Detection Awareness (RANDA).

The first training session focused on the e-Tariff Tool, which took place from 05 to 09 February 2024 at the Custom House in Mer Rouge was a significant milestone for customs operations in Mauritius. It has allowed for easy access to the Mauritius Tariff Book through the MRA website, aligning with one of Customs' Key Performance Indicator (KPI). Customs Officers from the Tariff and CMS/IT Sections participated in the comprehensive 5-day training session, equipping them with the necessary skills to effectively utilize the e-Tariff Tool. They became skilled in verifying / checking and posting changes, adding details about banned items, and using the tool well to help others use it better.

Another training session held in the same period focused on enhancing Radiological and Nuclear Detection Awareness (RANDA). The World Customs Organisation (WCO) introduced the RANDA Project as part of its security programme to address the threats posed by Radiological and Nuclear (RN) materials.

The training, conducted from 05 to 08 February 2024 at the Custom House in Mer Rouge, aimed to equip Customs frontline officers with essential skills and knowledge in radiological and nuclear detection.

Facilitated by experienced Resource Persons from WCO, the training provided comprehensive insights into threat identification techniques and mitigation strategies, enhancing the proficiency of thirty participants, including Customs Officers and the Radiation Protection officer (RPO).

By investing in the development of its staff, MRA not only enhances the capabilities of its employees but also strengthens its overall operational efficiency and effectiveness.



# EDUCATIONAL SESSIONS FOR THE MONTH OF FEBRUARY

Since students are future taxpayers, teaching them tax education at an early age may help them understand their role and responsibility as citizens to pay their fair share of tax.

In this context, for the month of February, the Taxpayer Education and Communication Department (TECD) conducted a series of educational sessions on the “Importance of Taxation in our Daily Life” for some 500 students of the secondary schools.



## Working Session for Members of MEXA:

# FINANCIAL ASSISTANCE TO EMPLOYERS

Following a request from the Mauritius Export Association (MEXA), the Mauritius Revenue Authority (MRA) conducted a working session on the Financial Assistance to Employers for the payment of National Minimum Wage and Salary Compensation for the year 2024.

The session, held on Friday, February 16<sup>th</sup>, 2024, from 9 am to 12 pm at the Gold Crest Hotel in Quatre-Bornes, was conducted by Mrs. M. Gangaram, Team Leader

at the Operational Services Department at MRA, accompanied by Mr. V. Ghoora. Their presentations provided an overview on the legislation regarding the financial assistance available to employers, particularly focusing on export-oriented companies. Key topics included eligibility criteria for employers and the allocation of financial assistance. Additionally, the session provided detailed guidance on the application process and required documentation.

**Financial Assistance to Employers:**  
▶ **Payment of National Minimum Wage and Salary Compensation 2024**





# MRA CELEBRATE FOUR LAUREATES



MRA celebrated a milestone with four staff members' children being recognized as laureates for the Higher School Certificate (HSC) examination. The four laureates met Mr. Sudhamo Lal, the Director-General of MRA during an encounter organised in their honour. These brilliant students attributed their success to their parents and educators. MRA seizes the opportunity to congratulate the laureates for their outstanding accomplishments.

Here are some thoughts the laureates shared during their meeting with the Director-General:

Miss Pryana Oree, daughter of Mr. Roshan Oree, Assistant-Director, Research, Policy and Planning Dept. at MRA, expressed her deep connection with the Mauritius Revenue Authority. *"This is because MRA has always been close to my heart - I have been raised mostly from the salary which my father receives from MRA."* She praised MRA for its effective efforts, such as providing financial assistance during the COVID-19 pandemic and its efficiency.

Meeting Mr. Sudhamo Lal was a unique experience for her, where she was impressed by his drive and leadership skills. She also appreciated the Director-General's down-to-earth attitude, finding his words inspiring.

Mr. Muhammad Anas Bachun, son of Mr. Ahmed Bachun, Team Leader, Internal Affairs Division at MRA, shared his pleasant experience. *"MRA lays the foundation for other government-owned institutions to follow. Mr. Lal exudes an aura of approachability and sincerity that instantly puts others at ease. His interpersonal skills set him apart and explains why he has been at the helm of such a strategic organization since 2005."*



Ms. Parinita Emrith, daughter of Mrs. Emrith, Team Leader, Medium and Small Taxpayers Dept., expressed his deep appreciation to the Director-General and his team for their invitation and friendly welcome. He was extremely grateful and delighted to be a part of the event. Meeting the Mr. Lal in person was a pleasure, as he had only seen him in the media. The DG serves as an inspiration to everyone, he concluded.

Mr. Siddhish Jogiah, son of Mr. Randhir Jogiah, Technical Officer, Medium and Small Taxpayers Dept., thanked the Director-General for inviting him and his parents to his office. *"I will always remember the meeting with the Director-General and am grateful for his blessings and kindness."*



## MRA in the Media

### RADIO/ TV PROGRAMMES



The Mauritius Revenue Authority (MRA) has been actively engaging with the public through a series of insightful Radio and Television Programmes during the month of February 2024.

MRA representatives conducted 3 and 72 Radio Interventions in Mauritius on topics such as: "Financial Assistance to Employers - Payment of National Minimum Wage and Salary Compensation 2024", "VAT Campaign", "Deadline for filing of Returns & Statements & Payment of Income Tax and VAT", "e-Invoicing Phase II: Launch of Economic Operator's Portal" and "Financial Assistance to Households: Power Cuts for 12 consecutive hours during the passage of cyclone Belal".

One TV Programme on "Financial Assistance to Employers" was broadcast on Wednesday 14 February 2024 on MBC 1.



Mr. Mahmad Noor Oozeer, Director, Operational Services Department (OSD) and Mrs. Mokshada Devi Beegan-Gangaram, Team Leader, Operational Services Department provided comprehensive insights into various aspects of the Financial Assistance Scheme, offering valuable information to the audience.

These radio/tv programmes are important for informing and educating the public on tax laws, benefits, and available financial support, leading to better financial decisions and fiscal compliance.

At the same time, MRA reached more people with short, impactful radio programmes. A total of 19 radio programmes were broadcast on Kool FM and MBC Radio in Mauritius, aimed at disseminating important information to the audience. Simultaneously, the same number of programmes were aired on Rodrigues FM in Rodrigues, ensuring a culture of compliance and understanding in the fiscal domain.

These "one-minute radio programmes" focused on the following subjects:

- VAT Certificate
- Registering for VAT
- When to furnish VAT Return
- Who should Register for VAT
- Obligations with respect to Corporate Tax
- How to calculate profit & tax paid by companies
- Financial Assistance for Minimum Wage and Salary Compensation 2024
- Start-Ups
- Financial Assistance to Households: Power Cuts for 12 Consecutive Hours During the Passage of Cyclone Belal

## Border Protection

### THREE DRUG SEIZURES TOTALLING Rs. 52M

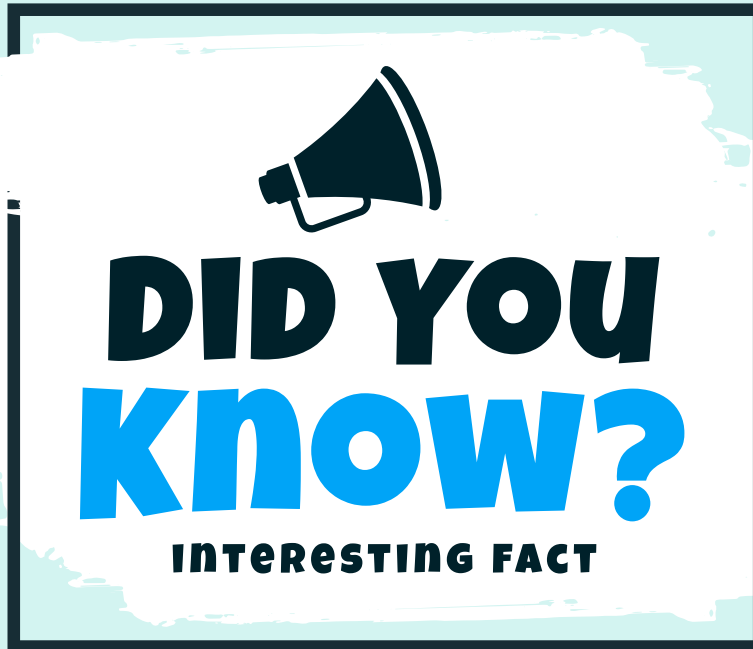
This month, the Mauritius Revenue Authority (MRA) reported three significant drug seizures totalling Rs. 52,883,148.

On February 15, 2024, the MRA, in collaboration with the Anti-Drug Smuggling Unit (ADSU), intercepted approximately 13.4 kg of cannabis valued at Rs. 16,080,000 from a South African passenger at the airport.

Another seizure occurred on February 20, 2024, where MRA and ADSU seized cannabis from 5 passengers arriving on 2 flights at the SSR International Airport, amounting to a total market value of Rs. 953,148.

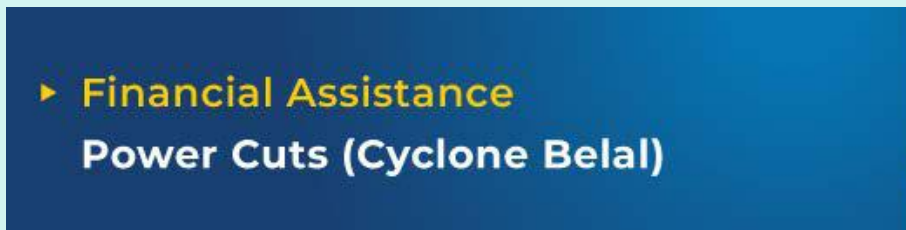
Furthermore, on February 26, 2024, MRA seized 2.39 kg of suspected heroin worth around Rs. 35,850,000. These successful operations highlight MRA's commitment to enforcing the law and ensuring a safe environment for the Republic of Mauritius.

**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](http://www.mra.mu)) or by calling on the Hotline 8958.**



## Financial Assistance to Households:

### Power Cuts for 12 Consecutive Hours During the Passage of Cyclone Belal



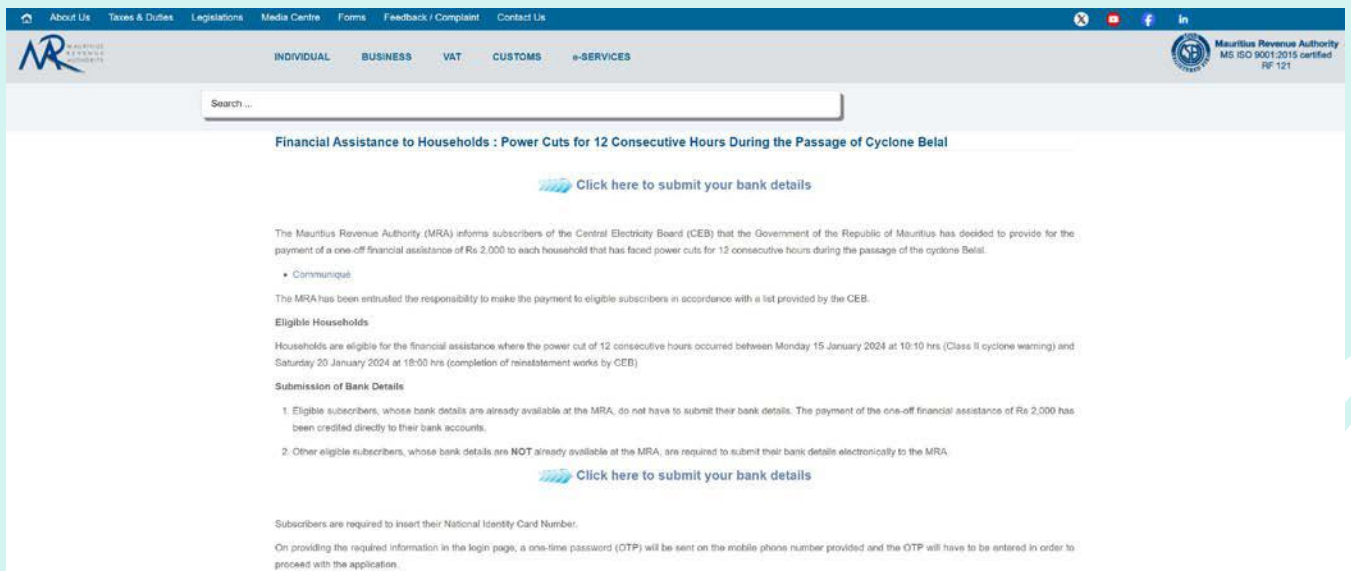
MRA provides a one-off financial assistance of **Rs. 2,000** to households that experienced 12 consecutive hours of power cuts during cyclone Belal.

#### Eligibility criteria

Eligible households must have experienced the power cuts between January 15, 2024, and January 20, 2024. Payments have been made to eligible subscribers

with registered bank details, while others need to submit their bank information on the MRA website: [www.mra.mu](http://www.mra.mu)

The list of eligible subscribers has been provided by the Central Electricity Board (CEB), and those needing assistance with submitting bank details can contact the CEB or call the hotline **8912**.





Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis, Mauritius  
T: +230 207 6000 | F: +230 211 8099 | E: [headoffice@mra.mu](mailto:headoffice@mra.mu) | W: [www.mra.mu](http://www.mra.mu)

