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Day 2025

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EDITORIAL NOTE

Dear Readers,

January marks the celebration of the International Customs Day (ICD), a worldwide recognition of the vital role Customs administrations play in facilitating trade, ensuring security, and fostering economic development.

This year, under the theme "**Customs delivering on its commitment to Efficiency, Security, and Prosperity**," set by the World Customs Organization (WCO), the Mauritius Revenue Authority (MRA) reaffirmed its commitment to innovation, collaboration, and efficiency in customs operations.

The MRA family celebrated the International Customs Day on the 27th of January 2025 at the Integrated Customs Clearance Centre (ICCC) at Le Chaland, Plaine Magnien. As part of the event, MRA launched four new projects: the e-Tariff Platform, the e-Certificate of Origin, Mobile Payment at Customs, and the e-Courier Public Interface. These initiatives aim to boost efficiency, transparency, and revenue generation in Customs operations.

On this occasion, the World Customs Organisation's 2025 Certificates of Merit were awarded to Customs officers and representatives from the public and private sectors, in recognition of their dedication and efforts.

MRA extends its warmest wishes to all our readers on the occasion of the International Customs Day.

As MRA continues its journey of transformation and global engagement, the organisation remains committed to serving our nation and the international community with excellence.

Happy International Customs Day!

Sincerely,

Editorial team

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INTERNATIONAL CUSTOMS DAY 2025

CUSTOMS DELIVERING ON ITS COMMITMENT TO EFFICIENCY, SECURITY AND PROSPERITY

The Mauritius Revenue Authority (MRA) celebrated International Customs Day (ICD) 2025 on the 27th of January 2025, under the theme: “Customs Delivering on its Commitment to Efficiency, Security and Prosperity”.

The Junior Minister of Finance, Honourable Dhaneshwar Damry graced the event as Chief Guest at the Integrated Customs Clearance Centre (ICCC) in Plaine Magnien. The International Customs Day was also attended by officials from international organisations, namely, Mr. Badr Mouhcine, Head of Programmes - EU-WCO HS and Rules of Origin Africa Programmes, and Mr. Marios Vitos, Press and Information Section at the Delegation of the European Union to Mauritius and Seychelles.

In his keynote address, Honourable Dhaneshwar Damry, highlighted two key enablers for enhancing efficiency: the digitalization of Customs operations and the development of human resources. He expressed his satisfaction that Mauritian Customs has already begun its digitalisation initiatives, which promise to significantly improve service efficiency.

The Honourable Dhaneshwar Damry remitted WCO Certificates of Merit to ten deserving officers from the Customs Department, one from the Internal Audit Division and one to the Chairperson of the Port Users Council. As per tradition, the WCO Certificates of Merit honours stakeholders who demonstrate outstanding commitment to the promotion of the vital role that the Customs Department plays across the world.



Honourable Dhaneshwar Damry, Junior Minister of Finance



INTERNATIONAL CUSTOMS DAY 2025

AWARDING OF WCO CERTIFICATES OF MERIT

The recipients of the WCO Certificates of Merit 2025 are as follows:

Mr. Abdool Satar Kedoo

As Team Leader of the Motor Vehicle Corridor Unit, Customs Department, he has contributed to the implementation of several measures, namely, negative excise duty of Rs 200,000 on electric vehicles, electronic application for duty-free exemptions on vehicles for public officers and priests, and putting in place procedures for motor vehicle museums in Mauritius. He has also met the challenges of timely clearance of vehicles from Customs despite the significant increase in imports.



Mr. Suriadeo Budosy

He joined Customs in 1996 and climbed the ladder due to his hard work, dedication and commitment. He has worked in almost every section of the Customs Department and was promoted to Technical Officer in 2019. Currently posted at the Parcel Post Office, he is recognized for his knowledge of legislation and procedures. Through his interaction with stakeholders, he displays his customer-oriented qualities and upholds the standard of MRA.



Ms. Marie Jenny Caren Numa

Customs Officer II, from the Customs Anti-Narcotics (CANS) reckons 15 years' service at the MRA. She joined MRA in 2012 as Support Officer I and in 2013 she joined the Customs Department as Customs Officer I. She is actually posted at CANS Airport Unit since 2016. She has contributed significantly in the fight against importation of illicit drugs through the detection of several drug cases as well detection of several suspected cases of money laundering (ML).



The Surveillance and Enforcement Section (SES) and the Customs Anti-Narcotics Unit (CANS) collaborate effectively to detect and prevent drug trafficking, working together in a synergistic approach to achieve their common goal of disrupting and dismantling illicit drug trade operations.

Mr. Suraj Prakash Dookhorun, Mr. Gulshan Puryag, Mr. Ashveen Nawruttun, from the Surveillance and Enforcement (SES), Mr. Yeswant Kumar Ramchurn, Mr. Kannen Chinamun, Mr. Rajiv Sanasseee, and Mr. Poornanand Shibnarain, from the Customs Anti-Narcotics Section (CANS) were awarded certificates of Merit as recognition for their hard work and dedication. The perseverance of CANS and SES officers is lauded for the intelligence carried out and involvement in 3 high seas operations leading to the seizure of more than 600kg of illicit drugs worth approximately Rs 1.9B, roll your own cigarette papers and shotguns. The operation led to the arrest of Mauritian and Malagasy suspects.



Mr. Suraj Prakash Dookhorun



Mr. Gulshan Puryag



Mr. Ashveen Nawruttun



Mr. Yeswant Kumar Ramchurn



Mr. Kannen Chinamun



Mr. Rajiv Sanassee



Mr. Poornanand Shibnarain

Mr. Krit Sadaful

Team Leader at the Internal Audit Division of MRA, he has been instrumental in conducting transaction and system audits in various areas in Customs, including processes and procedures. His proposed recommendations have led to more efficient and effective controls.



External stakeholder

Mr. Yousouf Delbar

The contribution of our external stakeholders was also acknowledged. Mr. Delbar, Chairperson of the Port Users' Council, has established a regular platform for discussions among all relevant parties, including MRA Customs. This initiative aims to tackle challenges and improve the efficiency of port services and overall port performance.







INTERNATIONAL CUSTOMS DAY 2025 MRA UNVEILS NEW PROJECTS

The Honourable Junior Minister launched the **e-Tariff Platform** to modernize Customs procedures in Mauritius, facilitating trade by giving economic operators easy access to Customs Tariffs and guidance on importing/exporting. This system reduces delay in obtaining information on goods classification and applicable duties. The project falls under the EU-WCO HS Africa Programme, which aims to enable partner African countries to implement and apply HS 2022 in a timely, uniform, consistent, and coordinated manner.

The **e-Certificate of Origin**, another digital tool launched by the Honourable Junior Minister, addresses inefficiencies associated with paper certificates of origin, including delays and the risk of tampering. The digital issuance and verification of certificates reduces administrative burdens and streamlines workflows, enabling businesses to benefit from faster processing times and lower overall compliance costs.

In response to the significant increase in e-commerce transactions, MRA Customs has also extended the **e-Courier System** to all members of the public. This system allows online shoppers to file their own simplified declarations and pay duties and taxes through mobile applications, ensuring a quick, easy, and secure process for importing e-commerce consignments intended for personal use.

To keep pace with the digital era, MRA Customs has also implemented the integration of a **scan-to-pay** option into customs procedures, marking a significant step towards a more efficient and user-friendly mode of payment.



INTERNATIONAL CUSTOMS DAY 2025

TECHNOLOGY: A GAME-CHANGER FOR CUSTOMS

The Junior Minister underscored that these new projects have the potential to transform Customs, as digitalisation can play a vital role in combating corruption, enhancing revenue collection, and eliminating trade bottlenecks. *“Technology can be a game-changer for Customs. The digitalisation of customs will be a multiplier in the fight against corruption, the improvement of revenue collection and the reduction of bottlenecks.”*

The Honourable Dhaneshwar Damry stated that the government’s goal is to restore confidence and trust among Mauritians and investors. He further added, *“We are committed to reducing public sector debt to sustainable levels below 83.4% by June 2024. Additionally, we aim to tackle rising inflation, particularly food inflation, which has increased by 33% since 2021. For Team Mauritius to meet its objectives of reducing debt and inflation, we require robust revenue generation.”*

In his address, Mr. M. Sudhamo Lal, G.O.S.K, C.S.K, Director-General of MRA, highlighted the importance of International Customs Day (ICD) as an annual tradition that honours the noble values of the Customs profession. He commended the relentless dedication of Customs Officers around the globe, emphasizing their vital role in facilitating trade and ensuring border security. By observing this day, MRA acknowledges the commitment of these officers who invest themselves in maintaining the integrity of the Customs service, ultimately contributing to the economic and social well-being of Mauritius.

Mr. Lal underlined: *“Customs plays an important role in facilitating trade and protecting the economy. As frontliners, Customs Officers also risk their lives in protecting society from illicit drugs and narcotics, arms and ammunitions, and other dangerous goods that threaten the lives of our citizens.”*

The Director-General further emphasized that MRA is fully committed to supporting the Government’s economic reforms and development initiatives. As a humble servant of the nation, MRA is dedicated to advancing the country in alignment with its motto: **“Partners in Progress.”**



Honourable Dhaneshwar Damry, Junior Minister of Finance



Mr. M. Sudhamo Lal, G.O.S.K, C.S.K, Director-General of MRA



Mr. Vivekanand Ramburun, Director of MRA Customs, emphasized the dedication of Customs Officers to maintaining border security, preventing harmful substances from entering the country, and keeping illegal goods away from our communities. He also dwelt on the theme launched by the WCO for 2025, which is **'Customs Delivering on its Commitment to Efficiency, Security and Prosperity'**. This theme emphasizes MRA's unwavering commitment to going beyond compliance, calling for active implementation and continuous improvement.

"Every day, we are working towards more efficient customs by innovating and modernizing our customs procedures. The theme explores how we can leverage technology for better risk management, non-intrusive inspections, and promote data-driven operations," concluded the Director of Customs.



Mr. Vivekanand Ramburun, Director, Customs



FINANCIAL SUPPORT TO ENTERPRISES

PAYMENT OF SPECIAL ALLOWANCE 2024

► Special Allowance 2024



The Mauritius Revenue Authority (MRA) has been entrusted with the responsibility of putting in place an online system to provide financial support for the payment of the Special Allowance 2024, which consists of a 14th month bonus.

This financial support is available to eligible employers, specifically targeting full-time employees who earn a monthly basic wage or salary not exceeding Rs. 50,000. This includes Export Oriented Enterprises (EOEs) and Small and Medium Enterprises (SMEs) with an annual turnover not exceeding Rs. 100 million for the Year of Assessment 2023-2024. Additionally, newly established enterprises that commenced operations on or after July 1, 2023, are also eligible if they are either an Export Oriented Enterprise or an enterprise whose annual turnover is not expected to exceed Rs. 100 million.

Application requirements for employers:

Employers are required to pay the Special Allowance to their employees in accordance with the applicable legislative provisions. They should eventually submit a "Special Allowance 2024" return to MRA by the end of the month following the month in which the payment is made. Employers should also provide the details of the Special Allowance paid to each employee. After processing the submitted return, MRA will make the payments to reimburse the employers by crediting the bank accounts provided in their applications.

Amount of monthly financial support

An allowance equivalent to the Special Allowance will be payable to eligible employers where, for the year of assessment, 2023/2024, the employer incurred an accounting loss or if its accounting profit would be reduced by more than 50%. This calculation includes:

1. The increase in National Minimum Wage and Salary Compensation payable as from January 2024,
2. The Special Allowance for the year 2024,
3. The financial support under section 150EB of the Income Tax Act 1995, is added to the accounting profit.

An allowance equivalent to 50% of the Special Allowance will be payable to eligible employers, whose accounting profit for the 2023/2024 assessment year decreases by more than 10% but less than 50% while factoring in;

1. The increase in National Minimum Wage and Salary Compensation payable as from January 2024;
2. The Special Allowance payable for the year 2024; and
3. The financial assistance payable to the employer under section 150EB of the Income Tax Act 1995, which would be added to that accounting profit.



STUDY TOUR ON THE AUTOMATIC EXCHANGE OF INFORMATION

MRA HOSTED A BENCHMARKING VISIT FOR THE ZAMBIA REVENUE AUTHORITY

The Mauritius Revenue Authority (MRA) was solicited to share its expertise on the Automatic Exchange of Information (AEOI). This month, MRA welcomed delegates from the Zambia Revenue Authority for a benchmarking visit and work programme from 13 January to 15 January 2025. The aim of this study tour was to facilitate the exchange of knowledge and strengthen the implementation of the Automatic Exchange of Information (AEOI). The composition of the visiting delegation is as follows:

NO	NAME OF DELEGATE	DESIGNATION
1	Mr Clive MULENDEWA	Director, Tax Business Policy and Support
2	Mr Fanwell CHIBWE	Assistant Director Litigation and Corporate Advisory
3	Mrs Catherine Kafuchi Chipoya MTOLO	Acting Assistant Director- Security and Quality Assurance
4	Mr Alfred NAWA	ICT Manager Data Centre Operations
5	Mr Patrick CHITUNDU	ICT Manager Security
6	Mr Willa Anthony SAMPA	Manager Systems Development and Implementation
7	Ms Sambwa Francisca CHUPUNGU	Senior Software Developer
8	Ms Muwoli MVULA	Inspector International Tax Policy and Relation
9	Mr Jacob MUSONGOLE	Inspector International Tax Policy and Relation

The Automatic Exchange of Information (AEOI) under the Common Reporting Standard (CRS) involves the regular transmission of taxpayer data from the source country to the country of residence. This data includes various categories of income, such as account balances, dividends, interest, royalties, salaries, and pensions.

AEOI offers numerous benefits, including discouraging non-compliance, encouraging voluntary adherence, and promoting full disclosure of income and assets. It helps increase tax revenues, ensures fairness in tax payments, and detects tax evasion. By providing timely information about tax evasion, whether from investment returns or capital sums; it enhances tax

The sessions, led by MRA's Information Systems and Large Taxpayer departments, covered topics such as OECD data confidentiality, server infrastructure, data management, IT security, and AEOI data analytics. During the benchmarking programme, delegates had the opportunity to engage in detailed discussions with MRA officials, and observe first-hand how Mauritius has successfully navigated the challenges of AEOI implementation. Through a combination of technical presentations and practical demonstrations, MRA showcased the operational tools, legal frameworks, and processes that enable the delegates to efficiently exchange financial information with global tax authorities.



On Monday, 13th January 2025, the delegates paid a courtesy call on Mr. M. Sudhamo Lal, G.O.S.K, C.S.K, Director-General of MRA.



transparency and ensures that taxpayers accurately report their income.

Furthermore, AEOI can educate taxpayers on their reporting obligations, boost tax revenues, and ensure that all taxpayers contribute fairly, paying the right amount of tax in the right jurisdiction at the right time.



BORDER PROTECTION

MRA PURSUES ITS FIGHT AGAINST DRUGS

Since its inception, the Mauritius Revenue Authority (MRA) has promoted a culture of vigilance and excellence within its Customs Department, enabling swift action against any suspicious drug-related behaviours.

MRA seizes more than Rs. 8.2M of cocaine

The Mauritius Revenue Authority (MRA) seized 50 pellets of dangerous drugs suspected to be cocaine, with a market value of Rs. 8,235,000, at Sir Seewoosagur Ramgoolam (SSR) International Airport on the 14th of January 2025. The passenger, arriving from Nairobi, Kenya, was intercepted, based on established risk profiles, by officers of the Customs Anti-Narcotics Section (CANS), while he was leaving through the Green Channel.

His luggage was examined, and nothing incriminating was found. However, the officers were not satisfied with the passenger's replies to their questions. A body scan was then carried out on the latter. The scanned images revealed the presence of foreign bodies inside the passenger, suspected to be dangerous drugs.

Upon intensive questioning by the officers, the passenger confessed having swallowed drug pellets. The passenger was handed over to the Anti-Drug and Smuggling Unit (ADSU) for a medical examination at the hospital. He was admitted from 15 January 2025 to 21 January 2025, where he purged fifty cylindrical pellets wrapped in plastic, each containing a certain amount of Cocaine.

The passenger has been arrested, and a police enquiry is underway.

The advanced body scanner enhances detection of drug cases

Since the introduction of the state-of-the-art body scanner at Sir Seewoosagur Ramgoolam International Airport in January 2022, the Customs Department has witnessed remarkable success in intercepting dangerous drugs. The investment of Rs. 5.7 million in this technology has proven to be a vital asset, leading to the detection of numerous drug cases involving swallowers, with a total value of seized drugs amounting to Rs. 170,185,650 till date.

Financial Year 2023-2024

Customs seized drugs worth Rs 1.1 billion and contraband worth Rs 53 million

MRA Customs Officers seized drugs valued at over Rs. 1.1 billion and other contraband worth approximately Rs. 53 million. These statistics exemplify their dedication to maintaining border security, preventing harmful substances from entering the country, and keeping illegal goods away from our communities. The drug seizure operations at the airport serve as an example of the comprehensive risk profiling employed by the Customs Anti-Narcotics Section (CANS) and highlight their unwavering commitment to enforcement. The diligent efforts of the Customs officers in investigating passengers further demonstrate their meticulous approach, which culminated in the use of a body scanner. This not only underscores the Customs Department's reliance on advanced technology but also its ability to enhance human intuition and experience in the fight against drug trafficking.

MRA seizes 15 bottles with Synthetic Cannabinoid Precursors

The Mauritius Revenue Authority (MRA) has made significant strides in combating drug smuggling by leveraging advanced technologies and employing a multifaceted approach to border control and customs enforcement.

By having recourse to a combination of the latest scanning technologies, highly trained customs officers, and specialized sniffer dogs, MRA has been able to enhance its capabilities in detecting and intercepting illegal drug imports. For instance, this month, MRA seized 15 bottles with Synthetic Cannabinoid Precursors. The consignment was tagged by the Customs Anti-Narcotics Section (CANS) based on established risk indicators. On 07.09.2024, an examination of the consignment revealed substances which were suspected to contain dangerous drugs. The exhibits were secured and brought to the Forensic Science Laboratory (FSL) for examination. The FSL report confirmed the presence of precursors in the 15 plastic bottles which are used in the production and manufacturing of Synthetic Cannabinoid. A police enquiry is still ongoing.

MRA in the Media

RADIO/ TV PROGRAMMES



MRA's role extends beyond revenue collection and policy development. It also plays a significant role in providing taxpayer education and support.

Likewise, MRA has recourse to effective communication tools and platforms to interact with its taxpayers, stakeholders and the public at large. These include: X, Facebook, Taxpayer Mailing List, MRA website: www.mra.mu, attending queries via mail and telephone, short explanatory videos uploaded on MRA's YouTube channel, communiqués and Press Releases, Radio/TV programmes, daily one-minute radio programmes, and, Word-of-Mouth.

Through advertisements, social media campaigns, and explanatory videos, MRA ensures that its messages reach a wider audience.

A series of videos on the different aspects of taxation is available on the [MRA website](#) and [MRA YouTube Channel](#).

Month of January 2025

Mauritius

68 Radio interventions

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

Rodrigues

20 "One minute radio Programmes" on Rodrigues FM

MRA SHARES CUSTOMS INSIGHTS ON MBC TV

The Mauritius Broadcasting Corporation (MBC), in collaboration with the Mauritius Revenue Authority (MRA), produced a studio-based programme to mark International Customs Day 2025. The theme was "Customs Delivering on its Commitment to Efficiency, Security and Prosperity". The spokespersons were Mr. Dinathsing Munгла and Mr. Rajendra Gupta Ramnarain, both Section Heads at MRA Customs. They shared insights about new customs projects that have been implemented to enhance the efficiency and effectiveness of customs operations in Mauritius. The newly launched projects, namely the e-Tariff Platform, e-Certificate of Origin, Mobile Payment at Customs, and e-Courier Public Interface, were introduced. These initiatives aim to boost efficiency, transparency, and revenue generation in customs operations.

During the programme, Mr. Ramnarain and Mr. Munгла discussed how these new initiatives aim to modernize customs processes, improve the handling of goods at the borders, and enhance the overall trade environment. They emphasized the critical role of customs in safeguarding the country's security by preventing illicit trade and ensuring that all imports and exports meet the necessary legal and safety standards.

The TV programme offers an informative discussion on the vital functions of customs and the ongoing efforts to address contemporary challenges in the customs domain.





DID YOU KNOW?

INTERESTING FACT

TAX RULINGS are official administrative explanations of a particular issue in the context of tax law

Any person who wishes to know the tax consequences of any transaction that he or she has undertaken or is about to undertake may apply to the MRA for a ruling under Section 159 of the Income Tax Act (ITA). A fee is payable to MRA.

The person must include full details of the transaction in his/her application and has to state his/her own opinion as to the application of the ITA to the transaction. The application for ruling must be accompanied by a fee as required under the law.

MRA has 30 days to give a ruling and the ruling becomes binding on MRA. The applicant, on the other hand, may either agree with the ruling or reject it. However, MRA will enforce the ruling by assessing the applicant accordingly. The applicant will then have to follow the objection procedure in case he/she still does not agree with the ruling as applied through the assessment.

MRA is required to publish the ruling without disclosing the identity of the applicant and the publication is done through the government Gazette.

MRA may also notify the public through publication that a previously given ruling has ceased to apply. The tax rulings underscore the importance of transparency and compliance in promoting a fair and equitable fiscal environment.





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