

MARCH 2025



**MRA
EDUCATIONAL
TOUR
2025**

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**MRA EDUCATIONAL
TOUR 2025**

**Regrouping
200 students from
various colleges**

Page 3

**MRA celebrates the
International Women's
Day**

Page 11

**CONTRIBUTIONS AND TAX
ARREARS SETTLEMENT
SCHEME (CTASS) 2024**

**Deadline:
31 March 2025**

Page 12

**FINANCIAL SUPPORT TO
EMPLOYERS**

**Payment of salary
compensation
2025**

Page 13

**SPECIAL ALLOWANCE
2024**

**Deadline:
30 April 2025**

Page 14

**ELECTRONIC PERFORMANCE
MANAGEMENT SYSTEM**

**Revolutionizing
performance
evaluation at MRA**

Page 15

MILESTONE CELEBRATION

**MRA
Toastmasters Club**

Page 16

**57th INDEPENDENCE DAY
CELEBRATIONS**

**MRA Customs
Officers participate in
National Day Parade**

Page 18

DID YOU KNOW?

**Internal Affairs Division
at MRA**

Page 19

EDITORIAL NOTE

Nurturing Tomorrow's Taxpayers, Today

"Education is the passport to the future, for tomorrow belongs to those who prepare for it today." At the Mauritius Revenue Authority (MRA), this belief comes alive through a range of impactful educational initiatives aimed at shaping a more informed and responsible generation.

Among these, our educational tours stand out as immersive experiences that welcome groups of around 200 students from various secondary schools across the island. These tours offer a dynamic introduction to the world of taxation—its historical evolution, its critical role in nation-building, and its relevance to everyday life. More than a visit, they inspire students to see tax not as a burden, but as a shared civic responsibility.

Complementing these tours are the fifty educational sessions conducted annually in individual secondary schools, reaching an average of one hundred students per session. Together, these initiatives form the cornerstone of MRA's mission to build a culture of voluntary compliance from an early age.

We are also proud to introduce Tax Clubs in secondary schools—a new initiative under implementation. These clubs aim to deepen students' engagement through peer learning, debates, and tax-related activities that nurture leadership and awareness.

At MRA, we are not only preparing future taxpayers—we are also nurturing future professionals and partners. Tax education opens up exciting pathways in fields such as tax administration, auditing, policymaking, and consultancy—locally and internationally.



Mr. Amick Teeluckdharry
Assistant Director,
Taxpayer Education and
Communication Department,
Mauritius Revenue Authority

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MRA EDUCATIONAL TOUR 2025

REGROUPING 200 STUDENTS FROM VARIOUS COLLEGES



The Mauritius Revenue Authority organized the third edition of the MRA Educational Tour on Friday, 7 March 2025, at the Integrated Customs Clearance Centre (ICCC) in Le Chaland, Plaine Magnien. The event saw the participation of 200 students from Loreto College, Rose-Hill, St. Joseph College, and West Coast International Secondary School. It was a resounding success, as students actively took part in interactive sessions which fostered a deeper understanding of taxation and its role in society.

Students had the opportunity to familiarize themselves with the various types of taxes in Mauritius, the precise role of MRA and its different departments, and, more importantly, the vital role of taxation in promoting socio-economic development in Mauritius.



Youth are the taxpayers of tomorrow

In his keynote address, Mr. M. Sudhamo Lal, Director-General of the Mauritius Revenue Authority (MRA), and Chief Guest at the event, emphasized that collaboration between educational institutions and MRA is essential for nurturing a well-informed citizenry on tax matters. *"Our educational initiatives are multi-faceted, targeting a diverse audience that includes large corporations, small and medium-sized enterprises (SMEs), and, importantly, secondary school students. We believe that engaging young people will cherish a generation of more responsible taxpayers, which is essential for the future of our economy,"* said Mr. Lal.

This educational outreach, he affirmed, is vital, because students represent the potential taxpayers of tomorrow, making it imperative that they are well-informed. For Mr. Lal, it is important to convey the significance of tax contributions and to transform the perception of paying taxes from a mere obligation into a positive commitment to societal well-being.

Mr. Lal announced the introduction of Tax Clubs in schools to promote early awareness of tax responsibilities, in collaboration with the Ministry of Education and Human Resources. Over the past five years, MRA has engaged around 12,000 students through tax-sensitization programs in approximately 50 colleges, annually, he pointed out.



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

Mr. Lal concluded, *"Tax education is not merely about rules and regulations; it aims to cultivate responsible citizens. We want young individuals like you to see taxation not as a burden, but as a means to build a stronger, fairer, and more prosperous Mauritius."*



Tax Clubs in secondary schools

In a compelling address during the Educational Tour, Mr. Amick Teeluckdharry, Assistant Director at the Taxpayer Education and Communication Department (TECD), unveiled an innovative initiative that the Mauritius Revenue Authority is fervently pursuing: the establishment of Tax Clubs in secondary schools. This initiative marks a transformative step towards promoting a generation that is informed, responsible, and engaged when it comes to taxation.

Mr. Teeluckdharry articulated a vision in which MRA aspires to create dynamic platforms that empower students to delve into discussions about taxation, cultivate financial responsibility, and hone their leadership skills through active participation in tax awareness campaigns within their educational institutions.

'This is not just about imparting knowledge; it is about instilling a sense of civic duty and awareness that is critical in today's society', he said.

The Tax Clubs will serve as a space where students can understand taxation in an interactive and practical way through activities such as:

- Organizing debates and discussions on tax-related topics
- Hosting guest speakers from the MRA and other financial experts
- Conducting peer-to-peer learning sessions
- Participating in community awareness programs on taxation and compliance

"Our objective is to equip youngsters with the knowledge and skills needed to navigate the financial world with confidence and integrity," Mr. Teeluckdharry concluded.



Mr. Amick Teeluckdharry, Assistant Director,
Taxpayer Education and Communication Department (TECD)



Dr. Rakesh Thecka, Team Leader at the Taxpayer Education and Communication Department (TECD), delivered an insightful presentation that was meticulously supported by a series of informative slides and videos. His exposé focused on the diverse types of taxes existing in Mauritius, also integrating Excise Duty, Customs Duty, Tax on Gaming, Environment Protection Fee, Special Levy on Banks, and Billboard Tax, etc.

Dr. Thecka elaborated on the significance of tax revenue, emphasizing that the funds collected through these various taxation methods are channeled into the Consolidated Fund. This fund plays a crucial role in enabling the government to finance a wide range of development projects across the nation.

He further articulated, *"The funds collected by the Mauritius Revenue Authority not only enhance public services such as healthcare, education, and transportation but also underpin vital infrastructure development."*

Speaking about Mauritius' robust business and investment climate, Dr. Thecka emphasized that the country has ranked 5th in the B-Ready 2024 report published by the World Bank Group. This recognition underscores the commitment to promoting a conducive environment for both local and international investors, showcasing its effective fiscal regulatory framework.



Dr. Madhosing THECKA

**Ph.D., Chartered Marketer, MCIM, DipM
Team Leader, Taxpayer Education & Communication
Department (TECD)
Mauritius Revenue Authority**

Dr. Thecka is a marketing and communication professional with over three decades of experience in public service. He currently serves as Team Leader at the Taxpayer Education and Communication Department of the Mauritius Revenue Authority (MRA). His career is marked by a strong commitment to public engagement, educational outreach, and stakeholder communication.

He holds a PhD from the Open University of Mauritius (2019), an MBA with a specialization in Marketing from the University of Technology, Mauritius (2010), and a Postgraduate Diploma in Marketing from the Chartered Institute of Marketing, UK (2001). As a Chartered Marketer and Member of the Chartered Institute of Marketing (MCIM), Dr. Thecka brings a strategic and innovative approach to marketing and communication within the TECD.

Since joining the public service in 1994, Dr. Thecka has built a rich and diverse portfolio of experience across various departments, including VAT Department, the Internal Affairs Division, and the Taxpayer Education & Communication Department. He has gained wide-ranging expertise in integrity investigations, stakeholder engagement, education campaigns, and event management, amongst others. His dynamic

leadership has been instrumental in spearheading numerous awareness initiatives, managing corporate communication strategies, and fostering tax compliance through education.

As the driving force behind the Educational Tour initiative, now in its third successful edition, Dr. Thecka has championed taxpayer education as a core pillar of MRA's mission. His efforts have brought tax awareness to a wide range of audiences across Mauritius, making taxation more accessible, transparent, and inclusive.

His dedication to professional development extends to academia, where he has been actively involved in lecturing for over two decades. He currently lectures at Noble Arc Business School, covering CIM and ABE courses. He has also previously delivered modules for the University of Hertfordshire's BA (Hons) Business Administration program.

With his unique blend of academic rigor and practical experience, Dr. Thecka continues to play a vital role in enhancing taxpayer education and building a culture of transparency and trust within the Mauritian tax system.

Mr. Chandraduth Lochun, the Master of Ceremonies and Team Leader at TECD, emphasized the efforts of MRA in promoting a deeper understanding of taxation among the youth. He pointed out that MRA

has been actively conducting educational sessions in various colleges, aimed at raising awareness about the critical importance of taxes in sustaining the nation's economy.



Mr. Chandraduth Lochun, Master of Ceremonies, Team Leader, TECD



Q&A Session

Following Dr. Thecka's insightful presentation, students were encouraged to engage in a question-and-answer session. A variety of inquiries emerged, particularly regarding the goods seized by the Customs Department. The Director-General provided detailed answers outlining the processes involved in customs enforcement.

A question was raised by an educator about the representation of female staff at the MRA, particularly in the context of International Women's Day, celebrated on 8 March. It commemorates women's struggle for gender equality and liberation along with the women's rights movement. In response, the Director-General emphasized MRA's commitment to being an Equal Opportunity Employer. Mr. Lal replied: *"MRA actively promotes diversity, equity, and inclusion, recognizing that the contributions of women are vital to its overall success."*

To support his statement, Mr. Lal highlighted that women currently represents 65% of the Revenue Department, showcasing MRA's dedication to promoting a balanced and inclusive workplace.



Impressions from Students

Student representatives, Ms. Kiara Hau, Ms. Grace Lebrasse, and Mr. Bhishek Shibdeen had the opportunity to take the stage and share their perspectives on taxation. They praised MRA for organizing this educational tour, which helped them understand the role of MRA and highlighted the vital importance of taxes to the economy.

They also expressed their satisfaction with the insights

gained during the session, noting that the knowledge acquired during this event would undoubtedly assist them in their studies.

They said having grasped a much clearer understanding of MRA's true mission and its pivotal role in combating drug trafficking. This engagement not only enhanced their knowledge but also promoted a sense of responsibility toward civic duties.



Ms. Kiara Hau from West Coast International Secondary School,



Ms. Grace Lebrasse from Loreto College, Rose-Hill



Mr. Bhishek Shibdeen from St. Joseph College



Should any other school be interested in participating in MRA Educational Tour, kindly drop us an email at tecd@mra.mu

MRA Customs Department

One of the highlights of the MRA Study Tour 2025 was a live demonstration conducted by MRA's K-9 Unit. Students seated in the hall were captivated by the live demonstration showcasing the skills of Nacr , a seven-year-old Malinois. Nacr  adeptly detected hidden drugs in a suitcase and bundles of cash. The dog's capabilities left the students in admiration. This live demonstration not only underscored the vital role of Canine Units in customs operations but also captivated the audience, showcasing how innovative strategies and trained personnel are essential in combating smuggling.

Hence, MRA's continuous investment in training and technology is justifiably crucial in the ongoing fight against drug trafficking and enhancing overall border security.



Since its inception in 2006 to date, the Customs Department of the Mauritius Revenue Authority has been pivotal in safeguarding borders through the integration of advanced technology and highly trained personnel. This multifaceted approach is essential for the effectiveness of drug seizures, as evidenced by the reliance on state-of-the-art scanning technology, human oversight, and the exceptional skills of 16 specially trained sniffer dogs.



BORDER PROTECTION
MRA SEIZES RS. 2.5 MILLION IN 2024

The Mauritius Revenue Authority (MRA) has seized Rs. 2.5 million worth of illegal substances for 2024. The haul includes various drugs such as cannabis (leaves, seeds, oil, resin), ecstasy tablets, cocaine, heroin, and psychotropic substances. Synthetic drugs and khat were also among the items seized in ongoing efforts to combat drug trafficking.

Year	Number of cases	Street Value of Drugs Seized (Rs)
2020	46	231,126,468
2021	50	378,127,680
2022	60	321,228,492
2023	51	339,303,273
2024	73	2,581,152,138



MRA's sustainable initiatives

During the study tour, students were appraised of the measures taken by the Mauritius Revenue Authority (MRA) in its pursuit of sustainability. Committed to creating a greener Mauritius, MRA has made environmental initiatives a top priority. This commitment has been acknowledged with the 2nd Runner-up award for the Environmental Awards 2024 in the Public Sector Category, highlighting the dedication and hard work of the entire MRA team. This achievement emphasizes the crucial role of MRA management and staff in executing effective sustainability strategies.

Among the notable initiatives are the installation of energy-efficient LED lights and timers throughout the electrical infrastructure, as well as the use of solar water heaters and solar panels on the roof of the Integrated Customs Clearance Centre (ICCC). These initiatives are designed to improve energy efficiency and support a sustainable future.

MRA has distributed over 20,000 plants since 2007 to promote the concept of Green Mauritius. These distributions take place during the MRA Annual Blood Donation activity.



2006 - 2024: Increase in Tax Collections

During the educational tour, students gained valuable insights into the trends in tax collections from 2006 to 2024. The data illustrates a remarkable growth trajectory, underscoring the expanding economic landscape and the enhancements in tax administration efficiency.

In the 2006/07 fiscal year, total tax collections were Rs. 34,204 million.

By 2010, this amount increased to Rs. 49,344 million, showing steady growth due to an improving economy and better tax compliance.

The growth continued in 2015, reaching Rs. 67,813 million.

For the 2023/24 fiscal year, tax collections were Rs. 150,000 million.



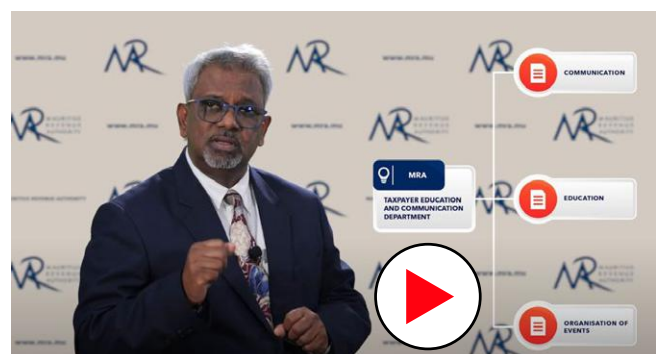
3 Core Pillars of TECD:

Communication, Education, and Event Organization

The **Taxpayer Education and Communication Department (TECD)** of the Mauritius Revenue Authority (MRA) aims to promote a culture of tax compliance through its three core pillars: Communication, Education, and Event Organization.

TECD was established to manage public relations. It engages with stakeholders and the media by regularly publishing guides and leaflets, updating MRA's website, and collaborating with local media outlets through articles, the issuance of communiqués, and broadcasts of radio and TV programs.

TECD enhances awareness among taxpayers through diverse educational initiatives targeted at major taxpayers, SMEs, and secondary students as potential future taxpayers. The department organizes various events, including press conferences, blood donation drives, and the internationally recognized Commonwealth Association of Tax Administrators (CATA) Technical Conference 2024, which featured expert discussions on tax administration.



MRA CELEBRATES THE INTERNATIONAL WOMEN'S DAY

The International Women's Day (IWD) celebrated on 08 March every year, is a global occasion to honour the achievements of women, recognise their contributions to society, and advocate for gender equality. This day, therefore, serves as a potent platform to raise awareness about the social, economic, cultural, and political achievements of women worldwide. It also provides a forum to discuss about the obstacles and injustices that women experience, including limited economic opportunities, gender-based violence, and unequal access to healthcare and education amongst others.

As regards the MRA, ever since its inception in July 2006, it has buttressed its efforts to reduce the gender gap in the organization. **As at date, women's representation across the various Departments is as follows: Compliance: 66%, Support: 49% and Customs: 30%.**

To mark the IWD at the MRA, it has become customary to organize an event/activity for the benefit of female officers. This year, two batches of staff were nominated to follow a half day talk on 'Boosting your self-confidence' at MRA's Headquarters at Eham, and Belfort Tower, respectively. Being given that the 08 March was a Saturday, the talk was conducted on Thursday 06 March 2025, by Ms M. L. Sonia Vythelingum, Fitness Coach, who conducts master classes in various Fitness Centres around the island. The session encompassed a number of relatable topics including setting realistic goals, challenge oneself, practice positive affirmations among others. The evaluation of the talk revealed that 99% of participants found the topics covered 'highly relevant/relevant', and 97% rated the resource person as 'Excellent/Good'. In view of this positive response, it is being envisaged to have a repeat session of this talk for other staff.

Overall, it has to be highlighted that a change in mindset and behaviour is imperative to uphold gender equality and empower women so that they can equally contribute in all spheres of life. It is essential for a fairer and more equitable society.

By becoming allies, the female population at MRA is helping to dismantle the patriarchal system and create space for MRA ladies to thrive. Male counterparts are motivated to listen to our ladies' concerns, amplify their voices, and actively work towards creating a more inclusive and equitable society. Together, men and women can build stronger communities where everyone, regardless of gender, can live free from discrimination and enjoy equal opportunities.

The IWD is, therefore, an opportunity to take stock of the accomplishments of our ladies and renew our commitment to finding solutions to empower them at the MRA.

As we mark the IWD 2025, let us reaffirm our dedication to espousing a more equitable, prosperous, and inclusive work culture in our organisation. When our lady officers feel included, they, undoubtedly, experience a sense of belonging, relevance, and empowerment. Subsequently this contributes not only to achieving the organisational objectives but also to elevating their overall well-being.

On this occasion, the following quote by Mrs Priyanka Chopra Jonas, former Miss World and famous Bollywood/Hollywood actress, is very relevant and really touches the chord: *"When I think about being the woman I want to be, I just want to be the best version of myself. And I use every opportunity that comes my way in that direction. I wasn't the prettiest girl in the room, but I learned to carry myself with confidence - that's how you make the best impression on people."*

With this quote, on this special day, let us raise a toast to all the wonderful ladies in the MRA.

Cheers to you and Happy IWD 2025!

Mrs. Vashuda Degnarain

**Team Leader, Human Resources and Training
Department (HRTD)
Mauritius Revenue Authority (MRA)**

CONTRIBUTIONS AND TAX ARREARS SETTLEMENT SCHEME (CTASS) 2024

DEADLINE: 31 MARCH 2025

► Contributions & Tax Arrears Settlement Scheme (CTASS) 2024



The Contributions and Tax Arrears Settlement Scheme (CTASS) of the Mauritius Revenue Authority (MRA) allows taxpayers to pay their overdue tax obligations without incurring any penalties or surcharges. Taxpayers can access this scheme through MRA website: www.mra.mu

The new CTASS Scheme 2024 includes arrears related to contributions such as the National Pensions Fund (NPF), the National Savings Fund (NSF), the Training Levy, and the Contribution to the Social Guarantee (CSG). Previously, TASS only applied to taxes.

Any penalty, interest, or surcharge included in the arrears will be fully waived, provided that an application for the waiver is made to MRA on or before 31 March 2025 and the arrears are fully paid on or before 26 June 2025.

If contributions are overdue as of June 30, 2024, and consist of amounts owed under the National Pensions Fund Act or the National Savings Fund Act, then 75% of the surcharge included in the arrears will be waived, provided that the full amount of the contribution arrears and 25% of the surcharge payable are paid on or before 26 June 2025.

Eligible taxpayers

- Taxpayers having outstanding debts as at 30 June 2024 under the Income Tax Act, Value Added Tax Act, the Gambling Regulatory Authority Act, Social Contribution Act, the Social Benefits Act 2021, the Human Resource Development Act, the National Pensions Act and the National Savings Fund Act 2023; and
- Taxpayers having tax due under an assessment in respect of which proceedings were pending on 30 June 2024, provided the case is withdrawn before the Assessment Review Committee, the Supreme Court or the Judicial Committee of the Privy Council, as applicable.

Non-eligible taxpayers

CTASS excludes any individual who has been convicted of an offence on or after July 1, 2012; those who are currently facing any pending or contemplated civil or criminal proceedings; and individuals who are the subject of any inquiry related to serious offenses. These serious offenses include drug trafficking under the Dangerous Drugs Act, arms trafficking, terrorism-related offenses under the Prevention of Terrorism Act, money laundering as defined in the Financial Intelligence and Anti-Money Laundering Act, corruption violations under the Prevention of Corruption Act, and offenses outlined in the Financial Crimes Commission Act.

The deadline to apply for CTASS is 31 March 2025.

The Mauritius Revenue Authority (MRA) informs the public that the **deadline** to apply for Contributions and Tax Arrears Settlement Scheme is **31 March 2025**.



FINANCIAL SUPPORT TO EMPLOYERS

PAYMENT OF SALARY COMPENSATION 2025

Available for full-time employees earning a basic wage or salary of up to Rs 50,000

Following the decision of the Government of the Republic of Mauritius to provide financial support to employers facing financial difficulties with regards to the payment of Salary Compensation 2025, MRA has implemented an online system to provide the financial support to those employers. Eligible employers are required to submit their applications using the facility available on MRA website: www.mra.mu

The financial assistance is available to employers, provided their full-time employees earn a monthly basic wage or salary not exceeding Rs. 50,000.

Eligible Employers

- Export-Oriented Enterprises (EOEs);
- Small and Medium Enterprises (SMEs) whose turnover for the year of assessment 2023/2024 did not exceed Rs. 100 million;
- Charitable Institutions;
- Non-Government Organizations (NGOs) registered with the National Social Inclusion Foundation;
- Registered Religious bodies;
- Trade Unions; and
- Enterprises whose turnover for the year of assessment 2023/2024 did not exceed Rs 750 million and operating in the following sectors:
 - Business Process Outsourcing (BPO);
 - Security or Cleaning Services, and
 - Construction Industry

Eligible Employees

Employees must be employed full-time by an eligible employer and earn a basic salary not exceeding Rs 50,000. However, no financial assistance will be granted for employees of Charitable Institutions, Religious Bodies, Trade Unions, and NGOs if they have received funding for that employee from the National Social Inclusion Foundation.

The financial assistance will be provided as follows:

- Rs. 610 per eligible employee for those employed by Trade Unions, Registered Charitable Institutions, Religious Bodies, and Non-Governmental Organisations (NGOs), assuming no funding has been received from the National Social Inclusion Foundation.

For SME, EOE and enterprises having a turnover not above Rs 750 million and operating in Business Process Outsourcing, Security, Cleaning Services or Construction Sectors:

- Rs 610 monthly where the employer has incurred losses or whose profits for the year of assessment 2023-2024 would be reduced by more than 50 per cent after factoring in, the increased National Minimum Wage of January 2024, Salary Compensation 2024, Special Allowance 2024 and Salary Compensation 2025 (net of financial assistance) on the profits of the employer.
- Rs. 305 per employee where the employer profits for the year of assessment 2023-2024 would be reduced by more than 10 per cent but not exceeding 50 per cent after factoring in, the increased National Minimum Wage of January 2024, Salary Compensation 2024, Special Allowance 2024 and Salary Compensation 2025 (net of financial assistance) on the profits of the employer.

Eligibility Criteria to benefit from the assistance:

- The entity should be registered as an employer.
- The entity has to pay the statutory salary compensation for the year 2025 to each eligible employee in the month it is due;
- The entity has to submit the Social Contribution and Monthly Portable Retirement Gratuity Fund (PRGF) returns in respect of all its employees and pay the amount declared on the return by the due date;
- The entity should have submitted its Income Tax return for the year of assessment 2023-2024 where the entity is an EOE, SME or an enterprise having a turnover not above Rs 750 million and operating in Business Process Outsourcing, Security, Cleaning Services or Construction Sectors.

Application process

Employers interested in availing themselves of the financial assistance must apply through MRA's website: www.mra.mu

Refund process by MRA

Once the application has undergone the necessary verifications, MRA will carry out the necessary internal checks. Thereafter, MRA will credit the approved amount to the employer's bank account.

SPECIAL ALLOWANCE 2024

DEADLINE: 30 APRIL 2025

► Special Allowance 2024



Eligible employers who have not yet applied for the Special Allowance 2024 are advised to do so at their earliest convenience via MRA website (www.mra.mu), with the deadline set for 30 April 2025.

The financial support is applicable to the following categories of employers in respect of their full-time employees earning a monthly basic wage or salary not exceeding Rs. 50,000:

- Export Oriented Enterprises (EOEs);
- Small and Medium Enterprises (SMEs) with an annual turnover not exceeding Rs 100 million for the Year of Assessment 2023-2024;
- Charitable Institutions;
- Non-Government Organizations (NGOs) registered with the National Social Inclusion Foundation;
- Registered Religious bodies;
- Trade Unions; and
- Enterprises, whose turnover for the Year of Assessment 2023/2024 does not exceed Rs. 750 million and who are operating in the Business Process Outsourcing (BPO), Security or Cleaning Services and Construction sectors. The amount of financial assistance to which eligible employers are entitled is dependent on profitability criteria.

Employers making a loss or whose profits are reduced by more than 50%, when factoring in the items below, are eligible for a 100% financial assistance for the payment of Special Allowance:

- i. Increase in National Minimum Wage of 2024;
- ii. The Salary Compensation 2024; and
- iii. Special Allowance 2024.

Employers whose 'fall in profit' is less than 50% but more than 10%, are eligible for financial assistance equivalent to 50% of the amount of the Special Allowance paid to their full-time employees earning a basic wage or salary of up to Rs. 50 000. Eligible employers are required to join the scheme through MRA website to benefit from financial support for the payment of the Special Allowance 2024.

Thereafter, they should submit the Special Allowance 2024 Return, providing details of the employees and the amount of Special Allowance paid. They must be compliant with the payment of CSG/Social Contributions.

After necessary verification, MRA will credit the amount of refund to which the employer is entitled to, in the bank account provided on the application.

► Equal Chance Allowance



Equal Chance Allowance: A monthly allowance of Rs 2,000, provided from July 2024 to June 2025, to households earning a monthly income of up to Rs. 20,000. The Equal Chance Allowance aims to support vulnerable groups and reduce inequalities.

Introduced in the Budget Speech 2024/2025, the Equal Chance Allowance is part of the Social Contribution and Social Benefits Act, through the Finance (Miscellaneous Provisions) Act 2024.

An adult in the household can apply for the allowance if the total monthly income of all members is under Rs. 20,000. This includes wages, business income, social aid, pension, or any allowance under the Social Contribution and Social Benefits Act.

After verifying household income, MRA credits the payment directly to the beneficiaries' bank accounts.

Number of households receiving this allowance: 7,740

Total amount paid by the MRA from July 2024 to February 2025: Rs. 104,592,000

ELECTRONIC PERFORMANCE MANAGEMENT SYSTEM

REVOLUTIONIZING PERFORMANCE EVALUATION AT MRA

Since the setting up of MRA, in July 2006, the Performance Appraisal System (PAS) has been established to promote and implement a high-performance culture amongst its staff.

All employees of MRA are appraised based on Key Performance Indicators (KPIs), Behavioural Factors, and Essential Generic Competencies (Management/Leadership Areas). The final appraisal is carried out in July and the Interim appraisal is carried out in January.

In line with HR Modernisation Strategy, the PAS has been enhanced whereby Appraisers and Appraisees can, henceforth, engage in the appraisal exercise electronically, through the Electronic Performance Appraisal System (EPAS).

The EPAS introduces several enhancements and improved services for both Appraisers and Appraisees, including:

- **Elimination of Paper-Based Processes:** The system digitises the appraisal process.
- **Pre-filled Key Performance Indicators (KPIs), Targets, and Weights:** The electronic PA form is prefilled with employees' KPIs, Targets, and Weights.
- **Integration of Interim and Final Appraisals:** Both stages are combined into a single form.
- **Enhanced Monitoring:** Monitoring the progress of the Appraisal Exercise by Employee/Unit/Section/Department.
- **Improved Record Keeping:** The form, for the current year and every subsequent year, is recorded on the Platform and available to be viewed by all employees.

- **Enhanced Transparency and Communication:** To promote transparency and communication, Appraisers and Appraisees receive email notifications at each stage of the appraisal process, including "When KPIs are set; After employees enter their "Results Achieved"; Upon completion of the Appraisal; After Comments are made by Employees, Team Leaders, Section Heads and Directors".
- **Acknowledge Appraisal Form:** Employees, Team Leaders, Section Heads, and Directors can view the completed appraisal forms and each other's comments. Employees have the opportunity to acknowledge the completed appraisal.
- **Dashboard Features:** Directors and Section Heads can access to a Dashboard for their respective Units, Sections, or Departments. This feature allows them to view and submit appraisals individually or in bulk, where applicable.
- **Review of Management Competencies:** Essential Generic Competencies on which supervisors are being appraised includes additional areas such as 'Governance, Integrity Management, Managing Change, Managing Innovation, Managing Confidentiality, and IT Security', in addition to existing areas such as "Leadership, Staff Development etc."

“HR Digitalization is not just a trend but a necessity for accuracy, efficiency, and strategic HR Management

”

The Human Resources & Training Department (HRTD) will continue to improve and transform the different HR Services, for the benefit of MRA and its employees.



MRA TOASTMASTERS CLUB

Since its inception in February 2021, the Mauritius Revenue Authority (MRA) Toastmasters Club has blossomed into a vibrant community dedicated to personal and professional growth. Starting with forty-one members, the club has grown exponentially over the past two years, marking a significant milestone—its 100th meeting. The core purpose of the MRA Toastmasters Club is to foster a welcoming and positive learning environment where members can hone their communication and leadership skills. This ongoing journey has been marked by continuous improvement, confidence-building, and camaraderie among members.

The Club conducts meetings bi-weekly on the first and third Wednesdays at the Custom House, Mer Rouge.

A typical Toastmasters meeting includes three main categories:

- 1. Prepared Speech:** Members deliver rehearsed speeches aligned with their educational goals, usually lasting 5 to 7 minutes. These speeches serve as a platform for practicing structured communication.
- 2. Speech Evaluation:** Evaluators provide constructive feedback, highlighting strengths and suggesting improvements, in sessions lasting up to 3 minutes. This role encourages attentive listening and supportive critique.
- 3. Table Topics:** An impromptu speaking exercise where members respond spontaneously to prompts or questions within 1 to 2 minutes. This fosters quick thinking and confidence in spontaneous speech.

Each meeting follows a detailed agenda, prepared in advance, featuring various roles volunteered by members to promote leadership and organized communication:

- **Toastmaster of the Evening:** Hosts the meeting, introduces speakers, ensures smooth flow, and maintains timing.
- **Ah Counter:** Tracks filler words like “um,” “ah,” and “err” to promote polished speech.
- **Grammarian:** Monitors language use, introduces the “Word of the Day,” and highlights linguistic creativity or recurring errors.
- **Table Topics Master:** Facilitates impromptu speaking segments, encouraging members to think on their feet.
- **General Evaluator:** Oversees overall meeting organization, assesses role performance, and provides feedback for improvement.

These roles empower members to develop leadership, critical thinking, and communication skills in a supportive environment.

Achievements

By its second year, the MRA Toastmasters Club showcased remarkable achievements, with members competing in international contests and earning awards across Area, Division, and District levels a testament to the club’s dedication and talent.

Beyond competitions, the club keeps meetings engaging and diverse activities include educational sessions, speech marathons, games, themed celebrations like Music Day with singing and dancing, festive Christmas gift exchanges paired with dinner, and team-building exercises.

With the full support of MRA Management, staff are encouraged to take part, making it a valuable platform for personal growth, boosting self-confidence, and developing strong communication and leadership skills.



MILESTONE CELEBRATION

THE 100TH MEETING OF THE MAURITIUS REVENUE AUTHORITY TOASTMASTERS CLUB



The milestone 100th meeting was proudly celebrated with a special event attended by alumni, current members, and distinguished guests. In the absence of the Director-General of the Mauritius Revenue Authority (MRA), Mr. Sudhamo Lal, G.O.S.K, C.S.K, the Acting Director-General, Mr. Mahmad Noor Oozeer was invited to acknowledge the club's achievements. The event also welcomed Directors, the Acting Area Director F01, and staff members who have supported the club along its journey.

The event started with opening remarks from the Club President, who reflected on the club's growth and shared her appreciation for members' dedication. A three-minute video montage showcased memorable moments from meetings 1 through 99, highlighting the club's remarkable progress.

In his speech, Mr. Oozeer emphasized that reaching 100 meetings is more than just a numerical milestone; it exemplifies the collective commitment and sacrifices of the members. He acknowledged the challenges of balancing personal responsibilities with Toastmasters activities and praised members for prioritizing skill development.

The event included an interactive segment where Directors, Assistant Directors, and guests introduced themselves, fostering cross-departmental connections and community spirit.

Closing remarks from the Acting Area Director F01 praised the club's achievements and reaffirmed its alignment with Toastmasters International's mission of empowering individuals through communication and leadership.

Looking Ahead

The MRA Toastmasters Club has become much more than a public speaking forum; it is a nurturing space where members grow personally and professionally while forging lasting relationships. As the club celebrates this significant milestone, it looks forward to many more achievements, milestones, and transformative journeys ahead.

57TH INDEPENDENCE DAY CELEBRATIONS

MRA CUSTOMS OFFICERS PARTICIPATE IN NATIONAL DAY PARADE



MRA Customs officers participated in the National Day parade held on March 12, 2025, at Champ-de-Mars, marking the 57 years of Independence of Mauritius and 33 years as a Republic. The event, marked by national pride and unity, featured a parade showcasing law enforcement agencies, military units, and civil organizations. A highlight of the event was the 'Défilé' by various groups, including 32 Customs Officers from the Mauritius Revenue Authority (MRA). For the first time, MRA Customs showcased specialized vehicles - the Scan Van and the K9 unit, demonstrating their commitment and professionalism.

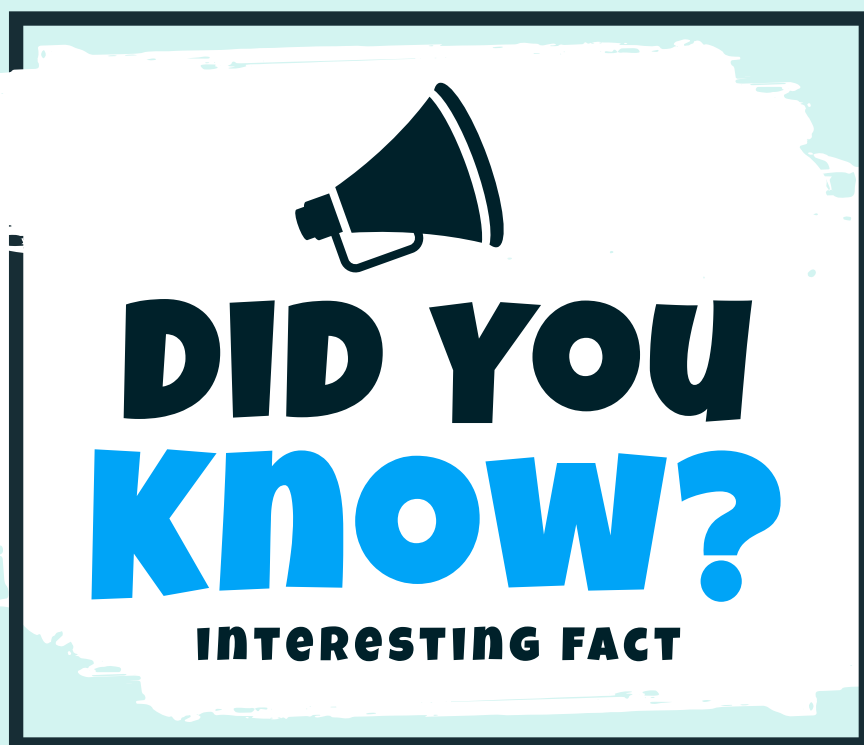
The Customs Officers, who underwent days of rigorous rehearsals, marched with pride before the State Tribune, exemplifying discipline and team spirit. They played a vital role in upholding the nation's security and integrity. Their impressive display at the parade reflects the professionalism and unity of Mauritius' law enforcement community.

The theme of the ceremony, '*As One People, As One Nation*', resonated throughout the proceedings. As the national flag was hoisted amidst the playing of the national anthem, the collective voices of the crowd singing in unison reverberated across the grounds. A 21-Gun salute followed the raising of the flag to honor the sacrifices made for the country's independence.

The celebrations were attended by distinguished guests, including Indian Prime Minister, His Excellency Shri Narendra Modi, who received the island nation's highest civilian honor, the Grand Commander of the Order of the Star and Key of the Indian Ocean (G.C.S.K.), in the presence of the President and the Prime Minister of the Republic of Mauritius, His Excellency, Mr. Dharambeer Gokhool, and Dr. the Hon. Navinchandra Ramgoolam, GCSK, FRCP, respectively.



MRA Customs K9 Unit vehicle followed by the Scan Van



INTERNAL AFFAIRS DIVISION AT MRA

Since its inception in 2016, the Mauritius Revenue Authority (MRA) has taken a crucial leadership role in promoting integrity among its stakeholders and employees. To bolster integrity management within the organization, two specialized divisions; the Internal Audit and the Internal Affairs Division (IAF) were established under the MRA Act.

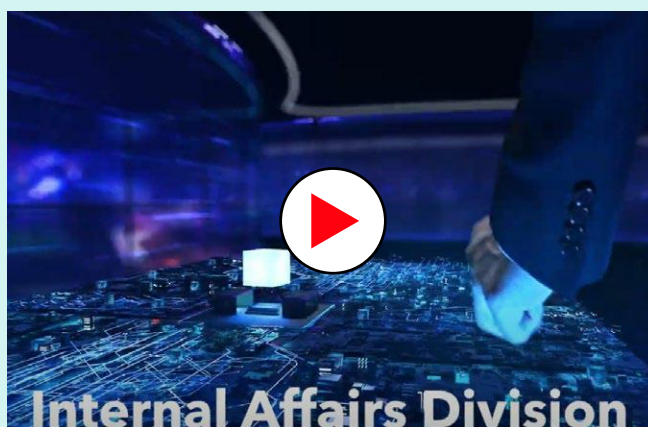
The IAF is vested with investigatory powers to thoroughly address allegations of malpractice, integrity breaches, and other complaints regarding its employees. Each complaint undergoes meticulous investigation, ensuring that violations of the MRA Code of Conduct and Ethics are met with appropriate disciplinary action.

In addition, the Internal Affairs Division is tasked with processing and verifying the asset declarations of employees, ensuring that any increase in wealth is not linked to illicit enrichment. This oversight is part of a comprehensive integrity management framework that encompasses investigation, prevention, and education.

Moreover, the Internal Affairs Division actively engages in key initiatives such as corruption risk mapping, pre-employment integrity checks, and vigilance activities including surprise visits and inspections to uncover any irregularities or misconduct. The Division also emphasizes the importance of education on ethics and integrity for both employees and stakeholders. Through these proactive measures, MRA upholds the highest standards of integrity and accountability.

Recognized as a model for integrity management, MRA's Internal Affairs Division is frequently approached by other revenue administrations both regionally and internationally for professional benchmarking.

Additionally, the IAF has offered integrity-related support to anti-corruption initiatives in countries such as Niger, Malawi, Ghana, Palestine, Nepal, Tunisia, and Sierra Leone, providing both remote assistance and on-the-ground support. Through these dedicated efforts, MRA continues to reinforce its commitment to integrity and accountability in service of the public.





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