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Prosperity
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CORPORATE PLAN

20	20	20
18	19	20

 MAURITIUS
REVENUE
AUTHORITY





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MESSAGE BY THE HONOURABLE PRAVIND KUMAR JUGNAUTH



Prime Minister, Minister of Home Affairs, External
Communications and National Development Unit,
Minister of Finance and Economic Development

Over the last few years, our country has been facing a difficult international economic environment with a sluggish global economy and growing uncertainties in our main markets. However, in spite of this situation, the Mauritian economy has shown significant resilience and achieved a reasonable growth rate of 3.9% in 2016/17, compared to 3.2% in the previous year. In 2017/18, the growth rate is forecasted at 4.1%. The unemployment rate has dropped to 7.3% in 2016 and the inflation rate was 1% in that same year. Moreover, the real growth rate of private investment, which has been negative since 2012, has picked up with a positive growth of 5.7% in 2016. All these are the outcome of the combined relentless efforts of our people and the far-sighted vision of this Government, which has helped in steering the economy on safer tides.

To continue to tread along the path of prosperity, we have to reinforce our resilience by developing new drivers for growth and venture ourselves on new areas yet to be explored. This is why a new development model is being adopted by the Government to realise the Vision 2030 and upgrade Mauritius to the league of high-income nations. But, for this to happen, we need increased efficiency and optimal operational efficacy from all our institutions. The MRA is one of our most important public agencies with a mission of collecting optimal tax revenues for the Government to realise its economic agenda and promote inclusive growth. We also rely on the MRA to facilitate taxpayers and businesses by continuously upgrading the ease of doing business and paying taxes in Mauritius.

Our Government is also fighting a relentless battle against the illicit entry of drugs and narcotics. We have equipped the MRA with the latest-of-the-art technologies and capabilities to efficiently combat this scourge. The recent record drugs and narcotics seizures effected bear testimony to our perseverance. Our endeavour is also to modernise our port so as to explore new avenues for sustainable development. It is inconceivable that about 30,000 ships pass Mauritius annually but just one in ten calls at Port Louis. This is why we are investing massively in new projects to ensure that the growth is inclusive and the prosperity is shared.

I am fully convinced that through the implementation of the measures earmarked in this present Corporate Plan, the MRA shall edge in more efficiency and effectiveness in its administrative capacity. I seize the opportunity to wish all good fortune to members of the Board, the Director-General, the Management Team and all staff members in all their endeavours.

Our commitment to excellence, focused effort and intelligent planning is critical to create the next wave of prosperity to build a better Mauritius. I look forward to all our public sector agencies moving in this direction.



Honourable Pravind Kumar JUGNAUTH

*Prime Minister, Minister of Home Affairs, External Communications and National Development Unit,
Minister of Finance and Economic Development*

FOREWORD BY THE DIRECTOR-GENERAL



“Although we have made significant improvement in revenue administration over the past decade, we have not reached the stage where we want to be. The road is still long and this new Corporate Plan charters our main strategic directions in five main priority areas over the next three fiscal years.”

The MRA was set up in July 2006 as part of the major tax administration reform program in Mauritius. Over a period of eleven years, it has led a complete transformation of Revenue Administration in Mauritius, both in terms of its operational activities and in the delivery of services to taxpayers. However, ensuring such a successful transformation does not come overnight. It required a well-articulated vision, setting out clear objectives, strategies and priorities, continuous short-term review of the achievements and remedial actions.

As the MRA rises to the next decade of its operations, I am pleased to present the fourth Corporate Plan of the MRA covering the period 2018-20. The launching of this fourth strategic plan within an 11-year span is indeed commendable. The new Corporate Plan builds on our previous 2014-16 Corporate Plan. However, prior to outlining the way forward, knowing where we are now and what have been some of our main achievements will be the best starting point.

As a Revenue Administration responsible for collecting approximately 90% of all tax revenues in Mauritius, the MRA brought in total tax revenues of Rs 75.8 billion in the FY 2016-17. Over the last three years we pressed on with efforts to achieve the overarching goal of a high level of voluntary compliance as provided in the 2014-16 Plan through a number of tax awareness campaigns and taxpayer facilitation. In line with the strategy to inculcate a tax culture within the Mauritian society, the MRA also introduced the VAT Lucky Draw Scheme for promoting among the local population the good habit of asking a receipt for every transaction made.

To meet the growing demand for quality services by taxpayers, the MRA has been making the most of new information technologies. Our flagship e-service today is the MRA Taxpayer Portal, which in itself is a self-service facility for taxpayers being accessible from PCs, laptops and smartphones. E-filing of tax return has become a universal acceptance by our individual taxpayers with an e-filing rate having already reached the 99% in 2016. For the traders' community, a web-based customs declaration portal for the electronic submission of customs declarations and trade documents has been implemented. The MRA Customs Department was reinforced to make our borders safer through acquisition of sophisticated scanners and fast interceptor boats to prevent the entry of prohibited goods in Mauritius.

Although we have made significant improvements in Revenue Administration over the past decade, we have not reached the stage where we want to be. The road is still long and this new Corporate Plan charts our strategic directions in five main priority areas over the next three years. For ease of implementation, the strategic intents have further been cascaded into strategic initiatives and these will be gauged at the end of the cycle of this Corporate Plan as a matter of transparency and good governance. This Corporate Plan introduces new approaches to enhance compliance based on trust and cooperation with all our stakeholders. We will further be empowering our people to offer improved services to our taxpayers by leveraging on new technology. At the Customs Department, some novelties will be brought to secure our borders for an efficient surveillance. We will support the country's international trade competitiveness by adjusting our tools and methods to facilitate trade.

This Corporate Plan provides detailed actions of what we intend to do in the next three years. But the fiscal environment in which we operate is very dynamic. There will be circumstances in our journey which may deviate from the proposed actions. Nevertheless, this new Corporate Plan provides clarity of direction for the MRA and all our stakeholders. I have full confidence and determination in my Management Team and our staff to bring this Plan to its successful execution.

I present the MRA Corporate Plan 2018-20 to all our stakeholders.



M. Sudhamo Lal
Director-General

BOARD MEMBERS



MANAGEMENT TEAM



- | | |
|------------------------|--------------------------|
| 1 Mr. S. Sonah | 9 Mrs. V. Ramdin |
| 2 Mr. V. K. Ramnundun | 10 Mr. R. Oree |
| 3 Mr. D. Ramdin | 11 Mrs. S. D. Moorooogen |
| 4 Mr. A. Teeluckdharry | 12 Mr. S. Lal |
| 5 Mr. V. Ramburun | 13 Mrs. S. Shersingh |
| 6 Mrs. N. Bunwaree | 14 Mrs. C. Gunnoo |
| 7 Mr. S. Narrainen | 15 Mr. M. M. Hannelas |
| 8 Mr. I. Beesoon | |



MRA'S VISION, MISSION & CORE VALUES

OUR VISION

To be a world class Revenue Authority respected for its professionalism, efficiency, fairness, integrity and contribution to our economic and social development.

OUR MISSION

To continually reform and modernize revenue administration in order to manage and operate an effective and efficient revenue organisation comprising of highly motivated and skilled staff.

OUR CORE VALUES

INTEGRITY

MRA upholds the highest standards of integrity and honesty so as to gain the respect and confidence of taxpayers, stakeholders and the public at large.

RESPONSIVENESS

MRA endeavours to provide a prompt, efficient and quality service to taxpayers, stakeholders and the public at large in an effort to exceed their expectations.

FAIRNESS

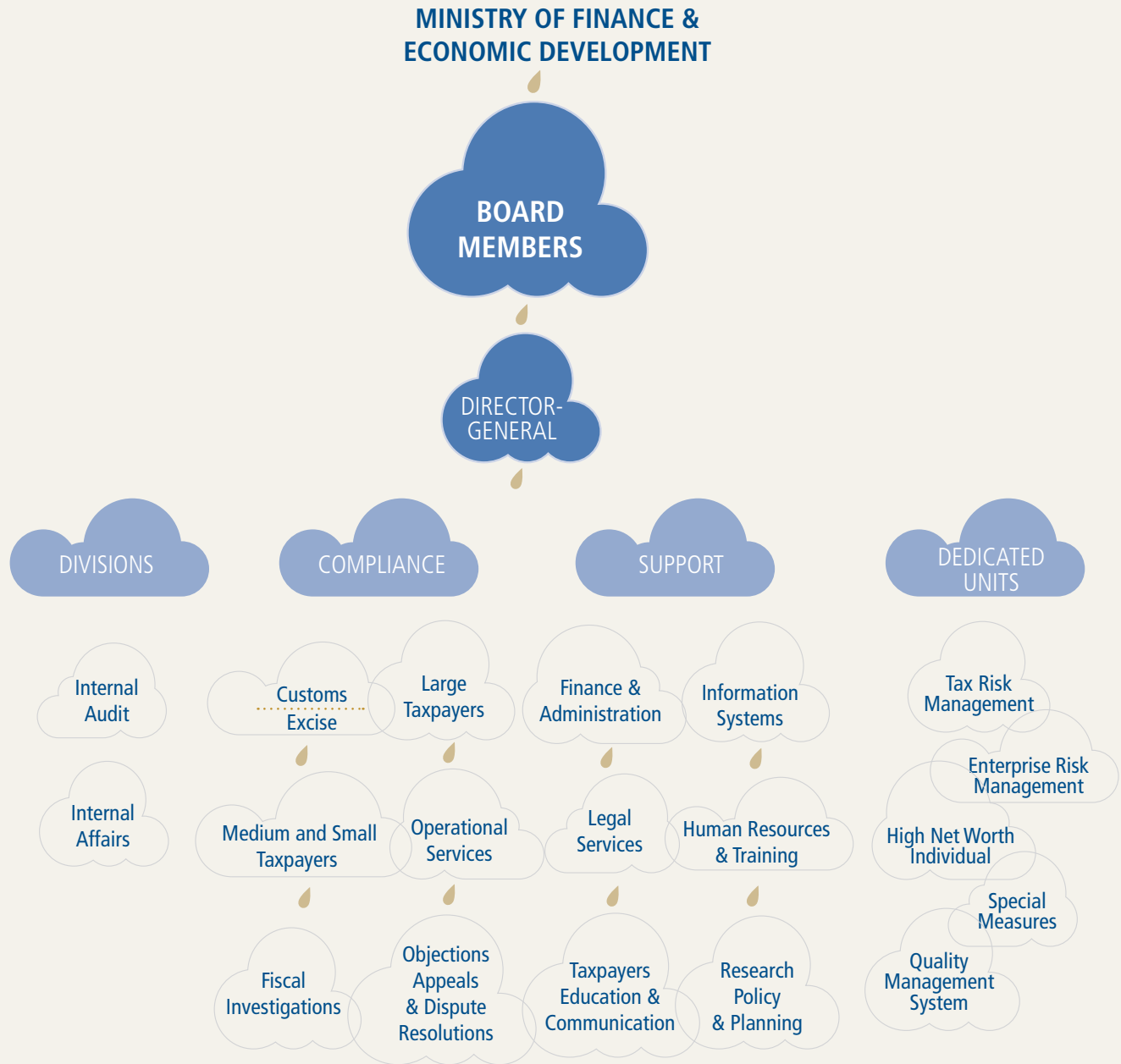
MRA is committed to apply revenue laws impartially and objectively and treat everyone in an equitable manner.

TRANSPARENCY AND ACCOUNTABILITY

MRA efforts are geared towards the development of the authority in a manner which promotes a transparent and accountable administration.

2

ORGANISATIONAL STRUCTURE



EVERY CENT YOU PAY IS SPENT ON YOU



TOGETHER WE ARE PARTNERS IN PROGRESS





REVIEW OF MRA'S CORPORATE PLAN 2014-16

MRA's Corporate Plan for the period 2014 to 2016 covered a series of projects/initiatives categorized based on the organisation's five strategic objectives, which were as follows:

1. Promoting Tax Compliance;
2. Promoting Taxpayer, Education, Communication & Facilitation;
3. Developing People, Processes & Technology;
4. Facilitating Trade and Ensuring Border & Society Protection; and
5. Strengthening Good Governance and Improving Corporate Image.

The theme of MRA's Corporate Plan 2014-16 was 'Moving Strategically Towards Sustainable Growth', which remains in line with the Government's vision of making Mauritius a High Income Country. In view of achieving the above mentioned strategic objectives, the emphasis of MRA's third Corporate Plan was oriented towards innovative ideas and projects while the focus remained on the operational day-to-day activities of the organisation.

The purpose of this chapter is to highlight the main achievements of these projects/initiatives that each MRA's Department/Division had undertaken during the Corporate Plan cycle, by strategic objectives.

3.1 PROMOTING TAX COMPLIANCE

Mauritius operates a self-assessment system of taxation and has as prime objective to always ensure maximum compliance with all laws. The MRA's Corporate Plan 2014-16 had listed a series of measures to improve/promote the tax compliance level whilst preserving the integrity of our tax system. Table 1 sums up the achievements in respect of this goal over the period 2014 to 2016.

Table 1 Promoting Tax Compliance: Achievements 2014-16

KPIs	ACHIEVEMENTS
Facilitating Small Medium Enterprises and improving their tax compliance	Project initiated and will be completed during the next 3 years
Conducting educational campaign for large taxpayers	Completed and is on-going
Extending the network of third party information	Completed
Tracking of non-filers	2014 – 4,843
Number of cases of non-filers attended	2015 – 2,117 2016 – 4,184
Establishing the risk rating system for taxpayers	Framework in place
Number of integrated audits / joint investigations across compliance departments	2014 – LTD - 2 FID - 22 2015 – LTD - 2 FID - 13 2016 – LTD - 1 FID - 23
Number of new High Net Worth Individuals (HNWIs) registered	2014 – 158 2015 – 61 2016 – 41
Number of intelligence visits to bookmakers	2014 – n/a 2015 – 13 2016 – 64
Number of visits effected in casinos & gaming houses	2014 – n/a 2015 – 26 2016 – 60
Operation of VAT Lucky Draw Scheme	Implemented
Number of taxpayers sending VAT receipts through SMS or MRA website	2014 – 34,659 2015 – 32,647 2016 – 42,248
Strengthening our links with other tax jurisdictions	Project initiated and is on-going

3.2. PROMOTING TAXPAYER EDUCATION, COMMUNICATION & FACILITATION

The focus of MRA's third Corporate Plan was to encourage a 'tax culture' by changing taxpayers' mindset and attitudes to taxation. MRA felt the need to shift taxpayers' attitude from 'an obligation to pay' to a 'willingness to pay' taxes. Hence, MRA has adopted a series of measures, both existing and new, in view of promoting taxpayer education, communication and facilitation. Some achievements of selected KPIs are summarised in Table 2.

Table 2 Promoting Taxpayer Education, Communication & Facilitation: Achievements 2014-16

KPIs	ACHIEVEMENTS
Number of educational seminars conducted including schools	2014 – 39 2015 – 40 2016 – 43
Producing an MRA Anthem	Completed
Promoting social media technologies	Completed and is on-going
Introducing tax chat on radio and television programmes	Completed
Number of times MRA's website is updated	2014 – 542 times 2015 – 789 times 2016 – 610 times
Conducting a survey on MRA's communication strategy	Project initiated and will be completed during the next 3 years through external assistance
Percentage of returns filed electronically to total no. of returns (individuals)	2014 – 92% 2015 – 97% 2016 – 99%
Introducing payment by credit card	Completed
Publishing Statements of Practice on Income Tax & VAT, & Customs Bulletins	Completed
Publishing Technical Journal in LTD	Completed
Publication of a leaflet on Taxation of Non-Residents	Completed
Publication of Guidance Note on CSR	Completed
Introducing Client Relationship Managers in LTD	Project initiated and will be completed during the next 3 years
Revenue Administration Bill	Bill finalized by the MRA

3.3. DEVELOPING PEOPLE, PROCESSES AND TECHNOLOGY

Investing in the development of its people, processes and technology is considered to be a fundamental goal for the MRA and remains amongst one of the strategic objectives of the organisation. A series of measures have been adopted, by the MRA, over the past three years in view of achieving this strategic objective. A summary of some key KPIs pertaining to this objective is given in Table 3.

Table 3 Developing People, Processes and Technology: Achievements 2014-16

KPIs	ACHIEVEMENTS
Conducting Employee Satisfaction / Engagement Survey (ESES)	Completed
Building corporate image through briefing/talks on career & employment opportunities so as to become an employer of choice	Completed and is on-going
Improving recruitment process by providing e-recruitment services	Completed
Providing e-objection facility to taxpayers	Completed
Computerising the Performance Management System	Project initiated and will be completed during the next 3 years
Computerising the inventory system, transport request and helpdesk service for administration	Project initiated and will be completed during the next 3 years
Implementing the Electronic Fiscal Device in Restaurant Sector	Project initiated and will be completed during the next 3 years
Implementing Taxpayer Portal	Completed
Video conferencing with different MRA sites	Implemented at Eham Court & Custom House
Integrating ITAS & CMS	Project initiated and will be completed during the next 3 years

3.4. FACILITATING TRADE AND ENSURING BORDER & SOCIETY PROTECTION: ACHIEVEMENTS 2014-16

Customs operations evolve around two main objectives, namely, trade facilitation and border control. A series of projects were earmarked in the Corporate Plan 2014-16, aiming at achieving this strategic objective. Table 4 highlights some of these measures.

Table 4 Facilitating Trade and Ensuring Border & Society Protection: Achievements 2014-16

KPIs	ACHIEVEMENTS
Automatic clearance of Green Channel declaration	Completed
Implementing Deferred Payment Scheme	Completed
Implementing web-based Customs Declarations	Completed
Reduction in automatic shipment allowed for transshipment	Completed
Implementation of Single Window & Cargo Community System	Project initiated and is on-going
Implementing E-Auction Sales System	Completed
Incorporating the WCO data model version 3.0	Project initiated and is on-going
Expansion of K9 unit	Project initiated and will be completed during the next 3 years
CMS Enhancements	On-going
Implementation of new container scanner at the port	Completed
Implementing Bonded Warehouse Management System	Completed
Operationalization of Fast Interceptor Boat in the port area	Completed

3.5. STRENGTHENING GOOD GOVERNANCE AND IMPROVING CORPORATE IMAGE

As part of its strategy to continually strengthen its Good Governance and improve its Corporate Image, the MRA has implemented a series of new measures as stipulated in its Corporate Plan 2014-16. A summary of the achievements in respect of some selected KPIs is listed in Table 5.

Table 5 Strengthening Good Governance and Improving Corporate Image: Achievements 2014-16

KPIs	ACHIEVEMENTS
Enhancing Internal Control at departmental level, where, specific control function are being performed by Section Heads & Team Leaders	Implemented
Initiatives to maintain ISO Certification	Initiatives listed for 2014-16 completed
Monitoring progress on Enterprise Risk Management Project	Initiatives listed for 2014-16 completed
Conducting Integrity Perception Survey	Completed
Interacting with other anti-corruption committees to share corruption prevention experiences	Regular meetings being conducted
Implementation of Complaints Management System	Completed
Celebrated National Taxpayers' Day	Completed
Promoting Green Initiatives	Initiatives listed for 2014-16 completed
Initiatives to promote 'Health & Safety' environment	Initiatives listed for 2014-16 completed
Fleet Rehabilitated with corporate colour & signage	Completed
Training programmes for MRA drivers	Completed
Food distribution/donation to an orphanage	Completed
Organising a family day for MRA's staff & their family	Completed

Fostering a
new culture
beyond social
differences





4

GOAL 1: EASING TAX COMPLIANCE

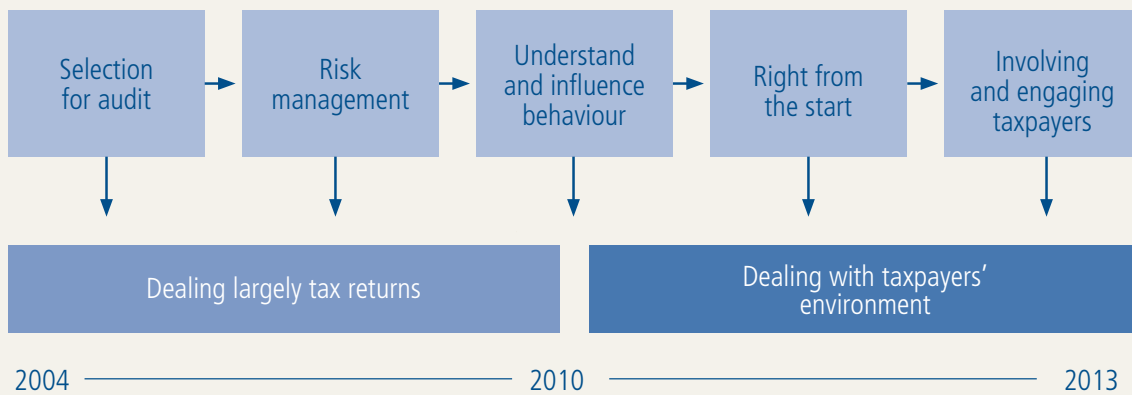
“Nobody can do everything; but everyone can do something”
– Anonymous

Tax compliance is at the core of any self-assessment system. In many countries, the complex, multi-layered and continuously changing tax laws present a significant tax compliance challenge to taxpayers. At the MRA, our endeavour in the next three years will be to make tax compliance easier, cheaper and simpler.

4.1. PARTNERING WITH OUR TAXPAYERS AND STAKEHOLDERS: THE TREND

Traditionally, tax administrations have always been viewed as tax law enforcers. However, over the past few years, the compliance strategies adopted by Revenue Administrations worldwide have evolved remarkably from the initial focus on verification of tax returns through audit to one based on understanding taxpayers’ behaviour and engaging them in the revenue administration processes as provided in Chart 1.

Chart 1 Tax Compliance



Source: Adapted from *Tax Compliance by Design: Achieving improved SME Tax Compliance by adopting a system perspective-OECD 2014*

In line with international trends, the MRA’s strategic intent with regards to tax compliance will be to shift away from the traditional checking of tax returns to measures upfront in real time. It will be a blend of ‘Right from the Start Approach and Cooperative Compliance’ initiatives and together these will enable the MRA to:

- a Influence the environment of taxpayers where they feel mostly to comply rather than not to comply;
- b Focus on end-to-end processes from taxpayers’ viewpoint; and,
- c Engage actively with taxpayers, their representatives and other stakeholders.

The approach will cover all categories of taxpayers, i.e., both the medium and small taxpayers as well as the large ones.

4.1.1. COMPLIANCE STRATEGIES FOR MEDIUM AND SMALL TAXPAYERS

With the government focusing on the Small and Medium Enterprises (SMEs) for promoting economic growth and creation of employment, the MRA will have to ensure that the cost of tax compliance for this segment of taxpayers are brought to a minimal and compliance is made easier for them. In this context, the MRA will endeavour to facilitate compliance of the small and medium taxpayers by:

(a) Developing a SME Partnering Program

This Program will be operated in conjunction with the Taxpayers Education & Communication Department and the Compliance Departments with the following objectives:

- ▶ Providing information and guidance through outreach activities to SMEs for making them aware of their tax obligations. This will not be restricted to new businesses but will also cover existing running enterprises;
- ▶ Engaging dialogues with representatives from the high risk sectors to improve compliance in these sectors such as the Small Shop Owners Association, SME Federation, Women Entrepreneur Association, etc.; and
- ▶ Collaborating with large contractors in addressing specific compliance issues among the sub-contractors.

(b) Setting up of Liaison Officer Team for SMEs through a Cooperative Compliance Unit

The Liaison Officer Team will be responsible for:

- ▶ Making small business support visits at business premises to guide on complex tax issues, respond to tax related questions and provide assistance to those who require the same in order to fulfil their tax obligations;
- ▶ Reviewing books & records of the SMEs and providing feedback as well as guidance on their accuracy and completeness;
- ▶ Attending to request for advisory visits received from SMEs; and
- ▶ Preparing and updating MRA E-guides for small businesses. The drafting of guides using conversational tone to make it enjoyable for small entrepreneurs to read and using interactive elements – ‘show me’ – will be considered.

The Liaison Officer Team set up within the Operational Services Department will work in close collaboration with the MSTD and TECD.

(c) Accounting software for SMEs

We will engage with accounting software developers to assist them in developing electronic accounting softwares that meet the technical tax requirement of small businesses. The software will enable small businesses to directly pre-populate their VAT return for all sales and purchases made by them or provide transactions report that offers the preparation of income tax return.

The MRA will also publish a list of approved software developers on its website for the benefit of small businesses. This will facilitate the SMEs in contacting the software developers when acquiring the accounting software and hence fulfil their future tax obligations with ease.

4.2. PARTNERING THROUGH TECHNOLOGY: STEPPING UP TAX COMPLIANCE SMARTLY



The digital landscape has been significantly evolving and the expectations of taxpayers from the Revenue Administration consequent to this worldwide explosion in technological innovation have also been on the rise. In the next three years, the MRA will be exploiting the advancement in technology to facilitate and enhance compliance behaviour amongst the taxpayers' community. We will:

(a) Launch a Tax Reminder Application

It will be a mobile app which will allow taxpayers to create reminders for alerting them on important dates as regards to submission of Tax/VAT returns, PAYE/TDS remittances, due dates for settlement of taxes, etc.

(b) Create a link for SMEs on the MRA website to ease access of information

There will be introduced a 'Latest News' page for small businesses providing them with updates on guides, amendment in tax legislation including the reference link. This will provide them with accurate and timely information to fulfil their tax obligations.

(c) Make provision for a 'small business tax calendar' in our website

It will be a 'Tax Planning Tool' for all small businesses through which they could locate important dates in a fiscal year. There will also be separate employer calendar covering various due dates of interest which one must know as an employer.

(d) Develop an application for joint filing of PAYE and social contributions

This will be available online through the MRA website.

(e) Produce series of videos for small businesses on tax obligations regarding:

- i Records keeping
- ii How to file a Tax and VAT return
- iii How to effect a tax payment
- iv Rights and responsibilities of taxpayers during an audit process.

(f) Our Tax Audit, Risk Management Units, Customs and Information Systems departments will work together to carry out the following tasks:

- i Tax audit of e-businesses
- ii Gathering information on e-commerce and e-transactions for enhancing compliance
- iii IT forensic specially when most e-business transactions are now being saved in 'Cloud'
- iv Creating a database of online purchases (name of buyers, senders and costs) through the Customs Courier System of the Customs Department
- v Overcoming any legal impediment in obtaining online purchase information
- vi Understanding the structure of local online purchases websites and ensure that information on online purchases are properly kept by the website administrators for tax reporting purposes
- vii Tracking sales effected through the usage of credit cards.

(g) Initiate cooperative compliance for large taxpayers

Large taxpayers are businesses with annual turnover exceeding Rs 100 million and their business structures are quite different from other category of taxpayers. To enhance cooperation amongst the large taxpayers' community, the MRA will engage with this segment of taxpayers to take up several technical issues jointly. During the life cycle of this Corporate Plan the MRA will:

- ▶ Publish a Tax Risk Management and Governance Guide for large taxpayers. The Guide will provide a set of principles that both the MRA and large taxpayers would engage to work within the parameters based on trust, transparency, better understanding of the taxpayers business, etc.
- ▶ Recommend that the Board of large entities:
 - i Publish a tax strategy and keep it up to date;
 - ii Clearly set out the role of the internal tax department in ensuring compliance with revenue legislations;
 - iii Lay down the procedures and processes for the correct reporting of tax liabilities;
 - iv Put in place a Tax Control Framework which has been developed by senior management and vetted by Board of Directors;
 - v Provide assurance to its stakeholders and the Revenue Authority that an effective system for controlling tax risks is in place; and
 - vi Keep a document on intragroup/company lending with all the important fundamentals for consultation when required by the Revenue Authority.

- ▶ Establish a 'Forum of Large Taxpayers' for enhancing relationship with large businesses. Meetings will be conducted on a sector basis for effective dialogues on concerns with regards to the application and interpretation of tax law as well as any identified tax risks.

(h) Virtual tax audit for large taxpayers

A virtual audit system automating, streamlining and managing the whole audit process for large taxpayers in the first instance will be implemented. It consists of putting in place a paperless audit system where from the start to completion a tax audit will be done electronically. It will serve as a repository where audit-related and all other quality documents will reside securely, making it easy to search, track and retrieve documents during on-site or virtual audit.

All large taxpayers would be required to send their output and input tax listings irrespective of whether repayment has been claimed so that a large database of information is obtained. This will facilitate the verification and matching of input tax of a company to its corresponding output tax of the other, identify discrepancies and detect VAT fraud.

(i) Improve compliance amongst the non-filers by sending notification note to them

Indexed non-filers will be reminded through e-mail, SMS, twitter, etc., of their filing obligation some weeks prior to deadline date for submission of tax returns.

(j) Retrieving information from the internet to checkmate tax compliance

There are a number of people doing online betting through betting organizers located abroad. The MRA through its Intelligence Unit will endeavour to keep track of these local online gamblers (poker players, people betting on foreign football matches, etc.) and identify their sources of income. Assistance will be sought from foreign jurisdictions where the online organizers are located through our competent authority.

(k) E-Invoicing for enhanced compliance

The MRA will go for a real time VAT invoice information collection system. In this context, businesses will be encouraged to implement an E-Tax Invoice System, i.e. an online tax invoice system which enables online distribution of tax invoice and its instant transmission of details on the invoice to the Revenue Administration. This will enable the MRA to access information on sales transactions at an early stage particularly at the time an invoice is issued thus providing the Authority with a real time picture of the VAT records of a taxpayer. A taxpayer will be able to cross-check the information online through his account and inform the tax administration of any discrepancy.

(l) Introduce e-statement of account for large corporate bodies

The MRA will come up with an e-statement service that allows large taxpayers to receive periodic statement regarding their tax accounts at the MRA. This facility will enable companies to take note of any tax liability as soon as it arises and thus allow them to settle their tax liabilities in a prompt manner. Such service has an added advantage in that it gives large businesses more certainty over their tax bill and to keep their tax affairs always up to date.

(m) Implementation of Electronic Fiscal Device (EFD) in restaurant sector

Our Value Added Tax Act provides for use of an electronic fiscal device to better control and monitor transactions with VAT registered persons. The MRA will, therefore, consider the implementation of electronic fiscal devices (EFDs) in Mauritius for the business sector starting with the restaurant sector initially. If the expected benefits are achieved with this project, the same will be extended to other sectors with the ultimate objective of monitoring and fostering VAT compliance across all sectors.

4.3. OTHER COMPLIANCE STRATEGIC INITIATIVES

(a) Enhancing tax compliance of High Networth Individuals (HNWIs)

The MRA has been monitoring the tax compliance behaviour of HNWIs by setting up of a HNWI Unit in January 2013. Given the complexity of tax affairs of HNWIs and the risks they represent in maintaining the integrity of our tax system, we will reinforce our monitoring of HNWIs during the life cycle of this Plan by:

- i Updating the HNWI database and undertaking a compliance risk assessment through information provided in Statement of Assets and Liabilities by HNWIs.
- ii Establishing a framework for dialogue between the MRA, HNWIs and their advisors by:
 - ▶ Emphasizing the need for transparency and disclosure that goes beyond what is statutorily required. The HNWI would be expected to volunteer the information that his or her advisor knows the MRA would want to know about.
 - ▶ Involving the advisors of HNWIs in the development of legislation that specifically affects their clients.
- iii Partnering with other countries for Automatic Exchange of Information on offshore accounts held by local residents.

(b) Undertaking post assessment audit review

In most of the cases, an audit ends up with the issuance of a notice of assessment to taxpayers. To keep in view the compliance of these taxpayers, our compliance departments will undertake regular post assessment audit review. This will consist of visiting business premises to review the books and records of the taxpayers to ensure that weaknesses highlighted to taxpayers following an audit are corrected.

(c) Data matching of financial transactions

Our scope of gathering third party information has been extended with the mandatory submission of an Annual Statement of Financial Transactions by banks, insurance companies, non-bank deposit taking institutions, money changers and money exchange dealers in respect of specified deposits made by individual, company, société, trust or succession. The MRA will use the information received from these entities to carry out matching exercise to ascertain that taxpayers have correctly reported their income in the returns submitted by them. We will make maximum use of the Annual Statement of Financial Transactions to deter tax evasion and improve voluntary compliance.

(d) *Stepping up debt collection*

An important function of MRA consists of collecting taxes due from taxpayers. To maximize debt collection during the period 2018-20 the MRA will:

- ▶ Tailor its debt collection activity on a risk-based approach by considering taxpayers' past behaviour taking into account factors such as late or non-payment of taxes, non-submission of tax returns, etc.;
- ▶ Consider new means of collecting debt by attaching insurance premium bonus, dividend payment, etc.; and
- ▶ Remind taxpayers through SMS for settlement of outstanding taxes.

(e) *Meeting international tax obligations*

While the international fiscal environment is moving towards more transparency and automatic exchange of information, the MRA cannot remain aloof to such changes. In this context, the MRA will continue to provide its support in dealing with international tax issues by participating in initiatives of the Organization for Economic Co-operation and Development (OECD) Forum on Tax Administration including the Base Erosion and Profit Shifting Project. We will thus endeavour to:

i Align to the new inclusive framework on Base Erosion Profit Shifting (BEPS) by:

- ▶ Updating existing treaties to implement tax treaty related to BEPS measures;
- ▶ Implementing the Country-by-Country Reporting (CbCR) by coming up with CbCR regulations and other necessary legislative amendments; and
- ▶ Reviewing the list of tax rulings relating to period 1 January 2012 to April 2017 so as to exchange those falling within relevant categories on a spontaneous basis by December 2017 and exchange relevant rulings issued after 1st April 2017 within 3 months.

ii Review of Mauritius preferential tax regimes by the Forum on Harmful Tax Practices (FHTP) and the European Union (EU) by:

- ▶ Attending the FHTP meetings to ensure that the interest and reputation of Mauritius is safeguarded and the assessment of our preferential regimes is objective and fair; and
- ▶ Engaging with the EU on the reform process regarding the DFTC regime and propose a package which is acceptable to the EU.

For an effective automatic exchange of information through our EOI System, the MRA will:

- ▶ Enhance its IT system to meet the Automatic Exchange of Information (AEOI) requirement under the Common Reporting Standard (CRS) by September 2018;
- ▶ Ensure that the current storage capacity is apt to receive bulk data with CRS implementation;
- ▶ Create new fields/categories for distinguishing exchanges under CRS, CbCR and those relating to exchange of tax rulings; and
- ▶ Incorporate in the system analytical tools for allowing analysis of information received and undertaking a risk assessment.

As at date Mauritius has 43 tax treaties and 11 Tax Information Exchange Agreements (TIEAs) in force. During the period of this Corporate Plan, the MRA will:

- ▶ Continue to expand Mauritius tax treaty networks;
- ▶ Consider the requests for new TIEAs;
- ▶ Increase our requests for exchange of information from other competent authorities for tax audit purposes; and
- ▶ Deal with the peer review of Mauritius by the Global Forum.

Table 6 Easing Tax Compliance: Strategic Initiatives & KPIs

Objectives	Strategic Initiatives	Key Performance Indicators
Easing Tax Compliance	Facilitating compliance of the small and medium taxpayers	<ul style="list-style-type: none"> ▶ No. of outreach activities for SMEs ▶ No. of meetings with representatives from the high risk sectors ▶ Collaboration with large contractors
		<ul style="list-style-type: none"> ▶ No. of small business support visits at business premises ▶ Review of books & records of the SMEs ▶ No. of request from SMEs for advisory visits attended ▶ No. of MRA E-guides for small businesses prepared and updated
		<ul style="list-style-type: none"> ▶ Publication of list of approved software developers for SMEs in website
	Stepping up tax compliance smartly	<ul style="list-style-type: none"> ▶ Launching of Tax Reminder Application ▶ Developing small business tax calendar in MRA website ▶ No. of videos produced for small business on tax related issues ▶ Publication of Tax Risk Management and Governance Guide for large taxpayers ▶ Implementation of Virtual Tax Audit for large taxpayers ▶ Creation of a database of online purchases ▶ Implementation of E-invoicing system ▶ Introduction of E-Statement of Account for large corporate bodies ▶ Implementation of Electronic Fiscal Device (EFD)
	Other strategic initiatives:	<ul style="list-style-type: none"> ▶ Enhancing tax compliance of High Networth Individuals (HNWIs) ▶ Undertaking Post Assessment Audit Review ▶ Data matching of financial transactions ▶ Stepping up debt collection ▶ Meeting international tax obligations
		<ul style="list-style-type: none"> ▶ Updating of HNWIs database ▶ No. of Post Assessment Audit Review conducted ▶ Conducting data matching of information from annual statement of financial transactions with tax returns ▶ Submission of reminders to tax debtors through SMS ▶ Number of DTAs coming into force ▶ Implementing the Country-by Country Reporting (CbCR) ▶ Number of rulings exchanged within 3 months

Working
collectively
for sharing
prosperity

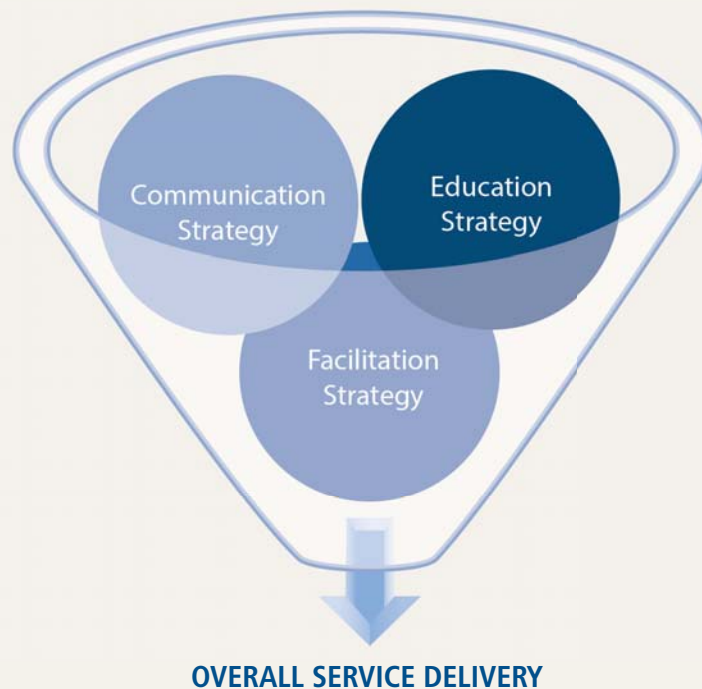




5

GOAL 2: PROMOTING TAXPAYERS' EDUCATION, COMMUNICATION & FACILITATION

The provision of customer services of the highest possible standard forms the bedrock of the MRA's identity. In fact, the aim of the MRA is to implement a comprehensive set of strategies designed to enhancing customer service standards, providing collaborative support to the stakeholders and simplifying the processes and procedures to boost up voluntarily compliance level. To implement these strategies, the MRA proposes to adopt the following approaches:



5.1. EDUCATION STRATEGY

Tax knowledge is considered as one of the fundamental factors influencing individual's tax attitudes. The layman generally views the tax statutes as complex, intertwined and beyond his comprehension. Therefore, the best way to mould people's attitudes toward taxation and thereby arousing their concerns about the ill effects of tax avoidance and evasion is through an effective tax education strategy. It is also believed that a better understanding of the tax system and tax regulations by the taxpayers may translate into an improvement in voluntary tax compliance level.

The main focus of the MRA's education strategy shall include the following initiatives:

(a) Tax education at schools

Enforcement actions by tax administrations tend to be viewed as reactive since they only try to compel the taxpayers to comply with the tax legislations. The medium and long-term focus of the MRA is to carry out a proactive action, such as tax education at school, since the present school-going students are the taxpayers of the future. Implementing tax education at school level should greatly enhance the success of the tax system.

Presently, the school curriculum does not have a specific and tailor-made subject on taxation though certain areas on taxation are succinctly covered in the business and economics syllabus but is not taught to all students.

Under the educational reform and the advent of the 9-year schooling programme, there is a non-core subject known as Civic & Values Education which has been introduced in the school curriculum. The MRA, in collaboration with the competent ministries and authorities, aims at working together to include tax literacy in the school syllabus. The tax curriculum shall include basic but important notion on taxation and simple exercises designed to help the students decipher the complex language of the tax system, the importance of taxation, their responsibilities as citizens and the perils posed by tax evasion to the economy. This programme is a good way to develop awareness in students of their civic responsibility and helps them grow up into responsible citizens.



(b) Tax quiz competition and debate for school/university students

The MRA plans to have a regular quiz competition and debate for school/university students on pertinent issues covering mainly fiscal matters and taxation. The collaboration of the national TV and the mass media will be sought in the organisation of these events at both regional and national levels.

Quiz and debates competitions provide an opportunity to students to develop critical thinking skills research on tax issues, better insight on taxes and coming up with pertinent fiscal issues in a creative manner.

(c) SME tax forum

The important roles played by the SMEs and local entrepreneurship in the Mauritian economic landscape cannot be ignored. Yet, many entrepreneurs are still constrained by financial support and mentorship. These barriers are believed to be the likely reasons behind the failure of almost 80% of these SMEs in their first year; while about half of those SMEs that survive their first year manage to remain in business for the next five years. So it is clear that SMEs critically need extensive support and this is more relevant in the present digitally-driven world.

One way that the MRA is envisaging to provide assistance to these SMEs is through the implementation of an interactive online forum. Through this platform, which shall be operational during the official business hours, these SMEs and local entrepreneurs may get real-time responses and solutions to all their queries. Besides, the MRA shall also dispense to these SMEs specialised training sessions on basic taxation obligations, record keeping, filing, payment and tax related procedures. Through these initiatives, the SMEs could see them punching above their weights and becoming globally competitive.

(d) Short video and educational tax clips on TV

With a view to better sensitize the citizens about salient tax and customs issues, the MRA shall produce short video and educational clips which shall be projected on the national TV (similar to clips presented by the Mauritius Police Force in respect of road safety at peak times). These video clips shall be aired especially during filing season or specifically when a new measure is introduced so that the general public is better informed and aware about their obligations and of the latest changes brought to the law and legislations.

5.2. COMMUNICATION STRATEGY

A well-devised and efficient communication strategy plays a crucial role in the administration of the tax legislation. Over the years, the MRA has left no stone unturned to provide such communication channels which are user-friendly, easily accessible and understandable for all and help to maintain and strengthen the taxpayers' willingness to comply voluntarily.

In order to achieve maximum efficiency during these forthcoming years, the MRA shall implement the following key initiatives:

(a) Use of Social Media Technologies (SMTs)

Social Media Technologies (SMTs) are reckoned as being the new and personalized face of the Internet. They provide new forms of communication and real-time interaction with potentially large and growing numbers of stakeholders. Therefore, so as to keep pace with technology, the MRA shall explore further avenues of the SMTs – such as Facebook and YouTube – to deliver timely information to the younger generation at their doorsteps by using the channel that is most used by them.

(b) Use of Short Message Service (SMS)

The MRA intends to continuously improve its services to taxpayers by making compliance simpler through regular, easy and timely communication with taxpayers. In order to bolster this initiative, the MRA shall consider the use of Short Message Service (SMS) to communicate with taxpayers informing them of the due date for submission of tax return, payment and refund status, cheque ready for collection, etc.

(c) Tax Chat / Web Chat

With a view to provide a spontaneous and steadfast service to the taxpayers, the MRA shall introduce the Tax Chat or Web Chat facility. Through this service, which shall be run during office hours on specified days, the taxpayers may instantaneously get the necessary guidance and answers to all their queries and questions about their tax and customs affairs.

(d) Taxpayers' Week

The MRA shall organise the Taxpayers' Week as an annual event, where the following activities will be held:

- ▶ Blood donation by the staff members and the general public;
- ▶ Awards to winners of various competitions held during the year (e.g. quiz competition and debates by school/university students);
- ▶ Awards to the eldest taxpayer who has electronically filed his/her tax return;
- ▶ Award to the first person who has filed his/her tax return electronically and settled his/her tax dues through e-payment;
- ▶ Donation to an orphanage or charitable institution;
- ▶ Popular public personalities may be called upon to convey important messages.

(e) Evaluation of press coverage and media articles

In order to respond to the needs and requirements of the taxpayers, the MRA shall conduct a periodical analysis of all MRA related media reports. This will help in discerning the major queries/concerns being raised by the general public and the MRA may use this platform to devise the appropriate remedial strategy/ action plan.

(f) Assessing our education and communication strategy

After 10 years of operations a review of our education and communication strategy is deemed essential to move forward. To this end, the MRA shall hire the services of an external consultant to carry out an in-depth evaluation of our present strategy and to implement the recommendations being proposed by the expert.

(g) Re-designing of the MRA Website

The MRA website shall be re-designed to include the following:

- ▶ Availability of salient tax information both in English and French languages;
- ▶ Introduction of an electronic counter to capture number of visits and/or website hits;
- ▶ Posting of short videos on pertinent tax & customs procedures and on the promotion of the corporate image;
- ▶ A departmental-wise list of all staff with their respective section and contact details;
- ▶ Tax Chat / Web Chat; and
- ▶ A monthly brief with visual supports of the main achievements of the MRA (e.g. narcotics seizures).

5.3. FACILITATION STRATEGY

Every taxpayer legitimately expects to get a service level which is above all very professional, expeditious and pleasant. To meet this expectation, the MRA aspires to provide the best possible service level through tailored assistance and collaboration, particularly focusing on providing innovative ways for taxpayers to interact with the organisation digitally.

The key strategic initiatives shall be as follows:

(a) In-house call centre facility

The MRA shall consider the possibility of providing taxpayers with an uninterrupted service during the tax filing season through the following initiatives:

- ▶ The setting up of an in-house call-centre so that the taxpayers may get after-office-hours assistance. A dedicated core staff team shall work on a shift system basis;
- ▶ Work-from-home concept where some key staff members shall attend to beyond business hours' phone queries at home and during week-ends; and
- ▶ Moving of extra teams from across onto the customer helplines in times of high demand.

(b) Telephone interactive tax assistance

The international trend is to focus on self-service channels (e.g. online services or telephone interactive tax assistance) for taxpayer service delivery. The MRA shall consider implementing an interactive voice response system so as to ease off the pressure on our existing telephone operators and connect taxpayers to the concerned officers expeditiously.

(c) Key benchmarks and guidelines

As a forward-thinking organisation, the MRA shall set certain key indicators regarding service delivery and benchmark itself with its peers. These key performance indicators shall include:

- ▶ Time taken to respond to written correspondence (electronic & paper)
- ▶ Handling of face-to-time inquiries
- ▶ Answering telephone inquiries
- ▶ Resolving taxpayers' complaints

(d) E-payment facilities

The MRA shall engage discussion with relevant institutions (i.e. MNS, financial institutions, financial intermediaries, etc.) for the introduction of extended e-payment facilities for taxes in a secured environment.

(e) Automated Revenue Machines (ARM)

The MRA shall seek further information from its counterpart, that is, the Zimbabwe Revenue Authority (ZIMRA) and consider the cost-effectiveness of introducing Automatic Revenue Machines to be placed in certain specific places (e.g. post offices, police stations, municipal & district councils, etc.).

(f) Use of video conferencing

The MRA shall consider the use of video conferencing:

- ▶ To conduct interview with taxpayers. It is only in case where a real need arise that taxpayers would be requested to come at MRA offices; and
- ▶ To clear stakeholders' queries and clarification thus eliminating the burden of stakeholders to visit the MRA offices for information.

Table 7 Promoting Taxpayer Education, Communication & Facilitation: Strategic Initiatives & KPIs

Objectives	Strategic Initiatives	Key Performance Indicators
Promoting Taxpayers' Education, Communication & Facilitation	Education Strategy	<ul style="list-style-type: none">▶ Tax Education at schools▶ Tax quiz competition and debate for school/ university students▶ SME Tax Forum▶ Short video and educational tax clips on TV
	Communication Strategy	<ul style="list-style-type: none">▶ Use of Social Media Technologies (SMTs)▶ Use of Short Message Service (SMS)▶ Tax Chat / Web Chat▶ Taxpayers' Week▶ Evaluation of press coverage and media articles▶ Assessing our education and communication strategy▶ Re-designing of the MRA website
	Facilitation Strategy	<ul style="list-style-type: none">▶ In-house call centre facility▶ Telephone interactive tax assistance▶ Key benchmarks and guidelines▶ E-payment facilities▶ Automated Revenue Machines (ARM)▶ Use of video conferencing





Striving for a
better society

6

GOAL 3: DEVELOPING PEOPLE, PROCESSES & TECHNOLOGY

6.1. DEVELOPING OUR PEOPLE

People within an organisation interact with the processes and technology to deliver quality services for the clients and other stakeholders. MRA's commitment in the next three years will be to build capacity both technical and soft capabilities, so as to sustain revenue collection, steadily improve compliance levels and deliver an outstanding level of service to taxpayers.

For the 2018 to 2020 Corporate Planning cycle, the following projects have been envisaged to recruit, retain and develop our people:

(a) *Enhancing MRA's recruitment process*

MRA places significant importance to its recruitment process which is amongst the fundamental and crucial activities of the organisation. In line with its modernization programme, MRA has implemented an improved and sophisticated e-recruitment platform in 2014 through Taleo. Applicants can submit their application online through MRA's website/intranet. To further enhance the process, the MRA will review its recruitment framework during this Corporate Plan period to ensure the following elements:

- 1 Introduce psychometric assessment tool – aptitude and personality tests will be introduced, where appropriate, to improve the method of assessing candidates' potential;
- 2 Modernize staff sourcing through social media technologies – with advanced technology and globalization, the MRA shall consider making the use of social media technologies and other electronic means for the advertisement of vacancies; and
- 3 Further development of panel list – The MRA shall continuously develop the competencies of the Management Team who act as panellists in interviews through dedicated training/enhancement programmes with the view of upgrading their interviewing skills.



(b) Enhancing training and professional development

It is widely recognized that knowledge and skill base of staff must be continuously updated through training and development. Since the setting up of the Training Academy, the MRA has always put at the disposal of its staff the opportunity to learn and develop. With a full-fledged team at the MRA Training Academy, the following initiatives will be undertaken:

- 1 During the next 3 years, all staff shall be given the opportunity to attend at least one training session relevant to their respective job;
- 2 With the fast advancement in technologies, new technical skills for our people will have to be developed to enable interaction with stakeholders mainly those making use of the latest digital equipment;
- 3 Develop a leadership programme for the senior management such as the Top Executive Programme of the World Customs Organisation. The MRA wants its leaders to be outstanding and committed in driving the organization and it will spare no efforts in training and transforming them who shall in turn provide continuous support and guidance to their staff;
- 4 Training for tax audit officers – The judgments delivered by various courts in many tax cases provide clarity on the disputed issues and represent useful knowledge for our officers while undertaking a tax audit. To improve the efficiency of our tax audit function and reduce tax disputes, there will be structured training for officers engaged in tax audit including training and mentoring on the pertinent tax issues raised in the judgments. These training programmes will be expected to hone the skills of our officers in applying the revenue legislations in a proper manner;
- 5 Implement coaching and mentoring programmes for all staff with a view to empowering staff, increasing their productivity and promoting success;
- 6 Implement talent management programme so as to enable talented employees to be retained and developed for bigger challenges and responsibilities;
- 7 Interact with local universities and academia for the implementation of collaboration programmes for higher learning, such as Master's level courses; and
- 8 Interact with international organisations and other revenue administrations for greater cooperation, networking and increase in professional relations.



(c) Succession planning

The management of every organization and ensuring that it delivers continuously on its mandate is heavily dependent on the continuity and stability of the organisational leadership. One of the key objectives of the MRA is to ensure business continuity and service quality in spite of some senior members of the Management Team possessing a wealth of knowledge leaving on retirement. In the next three years, the MRA will aim at building capacity in the following areas as part of its succession planning strategy:

- 1 International taxation through empowerment of staff and rotation in attendance of high level international meetings where possible;
- 2 Value Added Tax (VAT) through the setting up of a VAT think tank;
- 3 Develop a Succession Planning Policy and identify relevant officers to assume higher posts in the MRA hierarchy.

(d) Increasing communication and engagement

As the MRA transforms the way of conducting its operations so as to better meet the needs of its stakeholders, the MRA also plans to create a more engaged workforce by improving internal communication with its people. The communication framework shall include the following:

- 1 Regular team meetings: Directors and supervisors to hold regular team meetings with all staff, aiming at communicating the organisation's strategies and follow up on measures undertaken to achieve the same. The notes of these meetings shall be properly recorded and circulated among attendees;
- 2 Cross departmental meetings shall also be encouraged in view of promoting communication and knowledge sharing;
- 3 The Director-General and/or Management Team will engage in meeting people through different forums on a regular basis to communicate core messages and help in building employment relations; and
- 4 Adopting the concept of 'Management by Walking Around' and diary system in order to improve staff's performance. Supervisors shall spend more time interacting, listening and advising their employees by making informal visits to work stations of their staff.

These above-mentioned measures shall encourage staff to participate in decision-making processes and help them to be engaged with the organization.

(e) Providing an electronic platform to elicit views and suggestion of staff on improving MRA's business operation

With the fast changing evolution in technology and globalisation, it is imperative that nowadays organisation promotes innovation in order to attain all its goals and objectives. The MRA recognises the importance of business innovation so as to meet the needs of all its stakeholders. It is imperative that a suitable framework for promoting innovation be put in place. Hence, the MRA will develop an electronic platform so as to invite and encourage all staff to post their respective views and suggestions on innovative ideas, workflows and methodologies for continuous improvement in its operation.

(f) Conducting Employee Satisfaction/Engagement Survey (ESES)

High level of employee satisfaction is recognised as a pre-condition for increasing productivity, staff retention and cost savings. This can be measured by conducting regular surveys and comparing the indices of these surveys. The MRA has adopted a systematic approach by conducting an ESES every 3 years in view of encouraging regular and honest feedback from its employees. This survey shall also enable the MRA to assess the perception of staff regarding the conditions of work and services provided and hence, help us in identifying the areas where MRA needs improvement for the benefit of all staff.

(g) Health and safety, welfare and wellness

As regards the health and safety, welfare and wellness of our people, the MRA will continue to strive in implementing new initiatives and providing a clean and secure working environment to its entire staff. The MRA shall:

- 1 Organise emergency simulations to test the MRA evacuation procedures;
- 2 Implement employee wellness programmes such as fitness activities, mental health & stress-release activities, team building activities and talks on health issues to promote health and well-being of staff; and
- 3 Implement an OSH Management System to reduce occupational accidents/injuries work sites.

6.2. ENHANCING OUR BUSINESS PROCESSES

The MRA firmly believes that improvement in internal workflows promotes greater internal efficiency and makes it easier for its stakeholders to meet their tax obligations.

For the next Corporate Plan cycle, the MRA shall endeavour to excel its business process through the implementation of the following projects:

(a) Transition of ISO 9001:2008 to ISO 9001:2015

The MRA is currently certified to ISO 9001:2008 version. This standard has been revised to ISO 9001:2015 version in September 2015. To satisfy the new requirements and to prepare itself for re-certification in July 2018, the MRA will review its Quality Management System (QMS) as per the revised version.

The changes introduced in the 2015 version are intended to ensure that ISO 9001 continues to adapt to the changing environments in which organizations operate. Some of the key updates in ISO 9001:2015 include the introduction of new terminology, restructuring some of the information, an emphasis on risk-based thinking to enhance the application of the process approach, improved applicability for services, and increased leadership requirements.

(b) Automation of the Enterprise Risk Management

Following a benchmarking exercise with the Inland Revenue Board of Malaysia (IRBM), the MRA has reviewed its Enterprise Risk Management (ERM) project, by consolidating all MRA's departmental risk registers and reports into one single document, which is more user-friendly. Pursuing with this initiative and in line with MRA's paperless objective, the MRA plans to replace the current paper based system by computerising the manual system.

(c) Automation of manuals

Nowadays, the proliferation of tablets, e-readers and other mobile devices has made electronic reading accessible to almost everybody. As a result, people, including the new generation, tend to be more encouraged, fascinated and attracted towards electronic reading rather than manual reading. In order to keep pace with this new digital era, the MRA is considering automating all its manuals and publications through the implementation of flipbook technology.

(d) Automation of reconciliation of revenue collection system

Currently the MRA reconciles its revenue collections with that of the Accountant General manually. In the years to come, the intention is to automate the reconciliation of revenue collection.

(e) Automatic refund for corporate tax

The MRA has come up with automated refund mechanisms for Personal Income Tax and recently Value Added Tax. As a result, most taxpayers receive their tax refunds within 10 days. The MRA intends to proceed on a phase-wise basis for a similar automated refund system in respect of Corporate Income Tax.

(f) Moving to a fully automated e-filing environment

Following the recent amendments to tax legislations, there is a legal requirement for e-filing of Corporate and PAYE returns. The MRA will gear itself to ensure the transition to a fully automated e-filing environment.

(g) Re-engineering of the Customs Management System (CMS)

The CMS is the main software for the processing of bill of entry (BOE), certificate of origin, accepting e-payment, manifest, etc. It is the intention of the MRA Customs to have a complete re-engineering of the system and its documentation as enhancements have so far been on a piecemeal basis and there is scope for an improved proper system documentation of same.

(h) Separate Management Information System (MIS) with data mining possibilities

The CMS is a declaration processing system and its scope in terms of MIS is limited. In the next three years, a separate MIS system with data mining possibilities will be envisaged to support both management decisions making and enhance risk management capabilities.

(i) Payment of Negative Income Tax and collection of Social Security Contributions

As mentioned in the 2017/2018 Budget Speech and Finance Act 2017, the MRA will be collecting social security contributions and paying Negative Income Tax in 2017/2018. During the next three years, steps will be taken to further train staff and modernise the new unit being created to cater for these taxes and contributions. In the same vein, the IT systems at MRA and Ministry of Social Security (MSS) will be linked and enhanced to ensure a seamless flow of information. The effective monitoring and payment of Negative Income Tax will require further modernisation and collection of third party data from various sources. Thus existing processes and procedures will have to be continuously enhanced in the years to come to meet newly assigned functions to the MRA.



Assisting taxpayers in registering for Negative Income Tax

6.3. RENOVATING OUR INFORMATION SYSTEMS

With the accelerating digital transformation, the MRA has to constantly manage and innovate its Information Systems so as to keep pace. The challenging move towards digital services is an on-going feature within the MRA. The MRA is building on and reshaping its information systems so as to make it simpler and more convenient for its customers to manage their tax affairs and payments online.

For the next three years, the MRA has identified a series of projects that will help in delivering an excellent digital services and harness innovations to serve both current and future needs. These proposed measures are as follows:

(a) Mobile computing/technology

In today's world, with its high affordability and its wide adoptions, mobile devices are everywhere and play an increasingly greater role in the lives of almost everyone. Mobile technology has also changed the way business is done for the better. MRA has no choice than to follow the trend and adapt to the change. Developing mobile app has become a sine qua non to enable people to interact with the MRA in a more friendly and accessible manner rather than the conventional PC-based approach.

The mobile payment technology and contactless payments have now flooded the market. MRA intends to surf this wave by chaining this to its mobile offering, in order to allow a taxpayer to file and pay its tax return and transact using the mobile platform. The primary motive of mobility is that every interaction with MRA will be electronic.

Mobile technology can also greatly impact on the efficiency of tax officers. Use of mobile technology represents an opportunity for the tax officers to gather and process information and help decision making to perform duty while on the move. By collecting information during field audits and having real-time access to applications and files, tax officers can achieve more targeted and efficient audits thus bringing efficiency gain and enhanced productivity to the organization. Mobile technology can also provide the ability to share resources, collaborate or meet from anywhere at any time.

(b) In-memory computing

With the decreasing cost of memory, most IT equipment is being enhanced with a high-performance memory module that increases the processing time multi-fold. MRA will certainly capitalize on this new technology.

With in-memory computing, real-time and high-volume transaction processing can be achieved. This will allow MRA to perform real-time data analysis thereby increasing the quality of data and decision making.

This feature opens the door to big data.

(c) Big data

In today's world, large volumes of data from various sources and in different formats are increasingly being available. It is imperative for a revenue organization like MRA to handle such big data.

Big data will enable MRA to analyse information which was not possible before. Third party information can be combined with the usual tax return processing and validation by tax officers can be done faster. Exploiting this facility to the fullest, MRA can improve its current pre-filled return and thus extend added benefits to its taxpayers.

Big data can be coupled with computing power in order to build sophisticated data-gathering and analytics platform that would deduce very helpful findings to tax officers. The tax officers can cross-check information on the fly, detect fraud and improve the quality of decision making and overall efficiency. MRA will henceforth look at the tax function through the lens of big data and data analytics.

(d) Geo-location initiatives

The possibility to analyse taxpayer data at a geographic level opens new perspectives for data analysis and tax compliance. It is becoming a challenging requirement for MRA to set up a spatial database that will integrate with its tax revenue management system. With geo-location information applied to the business processes, MRA will be able to build new analytics models based on geographic information in order to enhance data analysis with visual information and to complement existing data with another dimension. This new perspective will definitely help derive new insights on the distribution of tax across the country whilst improving decision-making and tax compliance.

(e) Customer Relationship Management (CRM)

The MRA has continually strived to provide a taxpayer-centric service. With the implementation of an on-premise CRM software, the MRA intends to enhance the effectiveness and quality of the taxpayer service to a higher standard. The MRA is, therefore, engaging to introduce a CRM solution to act as a platform whereby tax officers and taxpayers will interact in a more efficient manner. History of any interaction will be available to both taxpayers and tax officers, thereby, improving the understanding, engagement and communication on both sides.

By leveraging on the telephony system, a more personalized service will be offered as information of a taxpayer will be readily available to the officer handling the interaction and the layers between the taxpayer and concerned tax officer will be reduced. The platform will help the organization to manage taxpayer-focused issues, complaints and queries in a structured, organized and transparent manner to attain operational excellence.

(f) Monitoring system for gaming activities

The Central Electronic Monitoring System (CEMS) will enhance significantly the current Information System used to monitor Gaming and Betting transactions in Mauritius. The main objectives behind the setting up of the CEMS will be to make sure that all gaming transactions are captured in real-time mode and allow an on-line monitoring and control to ensure that tax is being paid fairly. It will also help modernizing the industry by adopting appropriate modern technologies to improve tax and regulatory functions. Real time data capture coupled with online data analysis will definitely help promote ethical and responsible gambling.

The implementation of the CEMS is expected to bring many benefits, including increased compliance, better monitoring and control, faster detection of irregularities and anomalies, targeted audits, improved operational efficiency and effectiveness and increase in revenue collection.

(g) Improving VAT compliance through the implementation of the Electronic Fiscal Device (EFD)

The MRA proposes to implement the EFD for the following operators, namely, restaurants, night clubs, private clubs holding a tourist enterprise licence, victualler operating in a shopping mall and Fast food operators operating under a franchise licence. The implementation of the EFD will provide the MRA with an effective control and more accurate tax declarations from taxpayers.

(h) Technical upgrade of the Integrated Tax Administration Solution (ITAS)

During the next three years, the MRA will proceed with a technical upgrade of the Integrated Tax Administration Solution (ITAS) platform currently running on SAP ECC to a SAP HANA platform. The SAP technology roadmap is geared towards SAP HANA which has gained worldwide acceptance since 2015. SAP HANA is the new trend setting technology platform that will cater for the needs of tomorrow.

The salient advantages of SAP HANA include:

- ▶ SAP HANA is progressively replacing the current SAP ECC platform and all new product developments will be done on SAP HANA. Thus, MRA will benefit from future developments.
- ▶ In-memory computing introduced by SAP HANA will improve performance multi-fold in ITAS.
- ▶ SAP HANA provides new features to facilitate development of geo-localised applications.
- ▶ Real-time analytical processing can be performed to analyse business operations in real-time using huge volumes of detailed information.

(i) Information highway

The MRA has joined the information highway project which aims at sharing information amongst public sector agencies. The information highway works on a public (share data) and subscribe basis (take data). Discussions will be held with the different public sector agencies about data available on their database now and the format of the data required by the MRA and the data extraction mechanism in the years to come. The MRA is confident about using the information highway as one of the most critical source of third party information to checkmate tax compliance.

(j) Disruptive technologies

In the near future, disruptive technologies may affect the way MRA works and deals with its stakeholders. For instance, MRA will have to prepare for the impact of cryptocurrency on the Mauritian economy. At the macroeconomic level, the appropriate legislative framework combined with the right policies will need to be addressed to gain the desired benefits and mitigate the adverse effects of this emerging cryptocurrency wave. In the next three years, the MRA will gear itself to the challenges that the emerging issues such as block chain, cloud computing and other disruptive technology may pose. At the same time, the use of artificial intelligence combined with virtual reality will emerge as ground breaking innovations to further improve efficiency and service delivery to the citizens. These technologies will help in building automated knowledge-based systems to revolutionise the way MRA will interact with its stakeholders.

Table 8 Developing People, Processes & Technology: Strategic Initiatives & KPIs

Objectives	Strategic Initiatives	Key Performance Indicators
Developing People, Processes & Technology	Developing our People	<ul style="list-style-type: none"> ▶ Introducing psychometric assessment tool via aptitude and personality test ▶ Number of training/enhancement programmes for upgrading interviewing skills ▶ Number of vacancies advertised through electronic means & social media ▶ Designing a training plan to include training for all staff ▶ Organising a leadership programme ▶ Number of training for tax audit officers (audits, investigations & tax disputes) ▶ Introducing a coaching/mentoring programme for all staff ▶ Introducing a talent management programme ▶ Number of staff empowered in international taxation ▶ Rotating staff attending high level international taxation meetings ▶ Setting up of a VAT think tank ▶ Developing an electronic platform to invite views and innovative ideas ▶ Conducting Employee Satisfaction & Engagement Survey ▶ Organising intra and inter departmental team building exercises
	Enhancing Our Business Processes	<ul style="list-style-type: none"> ▶ Transition of ISO 9001:2008 to ISO 9001:2015 ▶ Computerising of risk registers ▶ Computerising the reconciliation of revenue collections ▶ Introducing automatic refund for Corporate Tax ▶ Implementing payment of Negative Income Tax ▶ Implementing collections of social security contributions
	Renovating Our Information Systems	<ul style="list-style-type: none"> ▶ Developing mobile application ▶ Implementing in-memory computing ▶ Implementing Customer Relationship Management (CRM) ▶ Monitoring system for gaming activities ▶ Ensuring technical upgrade of ITAS ▶ Implementing Electronic Fiscal Device (EFD) ▶ Implementing the information highway platform



GOAL 4: TRADE FACILITATION & REINFORCEMENT OF OUR BORDERS

Global challenges are urging each and every country to collectively pull their efforts together in identifying, understanding and tackling worldwide problems that transcend borders. The escalating transnational crimes and terrorists attacks have redefined the priorities of all customs authorities at all levels. Nonetheless, without undermining the hassle-free movement of goods and people – which is a sine qua non condition for sustainable global economic growth and welfare – customs has also the responsibility to strike the right equilibrium between favouring free-flow trade facilitation and applying rigorous import controls.

Hence, with a view to meet these twin objectives, the MRA Customs shall implement the following strategies.

7.1. TRADE FACILITATION STRATEGY

(a) Coping with the burgeoning e-commerce market

Cross-border e-commerce is increasing at a significant rate worldwide. According to a study conducted by TNS in 2013, it was revealed that 51% of Mauritians are daily on the net, with 35% actively using e-commerce platforms. Moreover, the Mauritius Post is considering reengineering their system to provide in the future home delivery service for small packets and parcels. Therefore, to enable the home delivery for small packets & parcels, the MRA Customs may envisage the following:-

- ▶ Mobilising more resources at the parcel post office (i.e. more staff, scanners, sniffer dogs, precursors, etc.) to adapt to the increasing volumes in e-commerce;
- ▶ Revisiting the existing Memorandum of Understanding (MOU) between the MRA and the Mauritius Post Limited (MPL) so that it may encompass the World Customs Organisation (WCO)-Universal Postal Union (UPU) Postal Customs Guidelines;
- ▶ Promoting electronic pre-advice on postal items based on the WCO-UPU Customs/Post Electronic Data Interchange (EDI) messages. The UPU's Postal Technology Centre has developed an electronic Customs Declaration System (CDS) on the basis of the Joint WCO/UPU Customs-Post EDI message. This system enables customers to enter data about an item online, and enables the post to provide customs with advance data about a postal item. The customs administration may then inform the post about the action to be taken with respect to any given item. The implementation of such exchange requires, inter-alia, sound legal and technological safeguards for data privacy and security;
- ▶ Establishing a common IT infrastructure platform with the Mauritius Post & other government agencies to clear consignments on a risk-based manner; and
- ▶ Recommending to Government the removal of certain legal hurdles which may hamper e-commerce.

(b) Using pre-clearance techniques through the use of analytic models

In some jurisdictions, analytic models are used to identify undervaluation in the pre-clearance environment (e.g. the use of mirror analysis), thereby enabling customs to concentrate on more risky areas and releasing less-risky consignments.

The MRA Customs shall, therefore, endeavour to use the 'mirror analysis' to select cargoes on the basis of risk criteria or fraud profiles, thereby clearing less-risky consignments in a timely manner.

(c) *Assisting SMEs and intermediate-sized enterprises*

With a view to shield the SMEs and intermediate-sized enterprises from unfair competition, the MRA Customs shall provide local support to them. In fact, the MRA Customs shall help them better protect their markets against counterfeits through the registration of their marks, designs, creations and trademarks at the IPR Unit.

Moreover, the MRA Customs shall introduce a helpdesk for the manufacturing sector, including SMEs, to boost and promote trade and also export to our preferential market access. This would be done in a sectorial manner.

(d) *Promoting the Trusted Trader Programmes*

In order to boost compliance level and ease trading across borders, more focus shall be laid on Trusted Trader Programme (also known as Authorised Economic Operator). In fact, the MRA Customs shall promote and invite highly reliable and compliant traders to join the AEO scheme by providing more incentives and assistance to them.

(e) *Conducting a study on border waiting time for passengers at the airport/ferry terminal*

The MRA shall liaise with other agencies dealing with passengers at the airport/port to consider the advisability of conducting a border waiting time study at the airport/ferry terminal. The aim will be to determine the average clearance time by all these agencies, including customs, for a 'normal' passenger. This would be used to benchmark ourselves with our fellow customs counterparts around the world and thereby help in devising appropriate strategies to provide hassle-free movement of passengers at the borders.

(f) *Improving the auction sales mechanism*

With a view to further improve and render the auction sales system more dynamic and transparent, the MRA Customs shall consider the following strategies:

- ▶ Put the onus on the depot and warehouse operators to take responsibility to re-ship back all uncleared and unclaimed consignments to the sender;
- ▶ Empower the MRA Customs to recoup from an importer who has abandoned his goods at customs any costs incurred by the authority in disposing or destroying them;
- ▶ A 'fast-track' system for highly perishable items and/or hi-tech & electronic goods which are very sensitive to time and fashion;
- ▶ The MRA Customs shall consider the viability of holding an 'MRA Sales' to dispose of certain types of unclaimed/abandoned items at the annual Civil Service Kermess; and
- ▶ Re-consider the operation of the private auctioneer system.

(g) *Promoting 'Green Customs'*

Under the 'Green Customs Initiatives', MRA Customs shall consider the implementation of environment-friendly projects, such as:

- ▶ Photovoltaic project at Customs House to save energy;
- ▶ Rainwater harnessing for cleaning, car washing & plant watering; and
- ▶ Planting of trees and creation of a 'green space' around the Customs House.

(h) Improving trading across borders

The MRA Customs shall provide further facilities for free-flow trading across borders – and by extension improving its worldwide ranking – by reducing the number of documents required at time of importation. The MRA shall work with the policymakers to consider the feasibility of amending the law to require only the Bill of Lading and invoice as mandatory documents for the processing of the Bill of Entry.

For instance, goods not flagged under the customs risk management system and which do not require any agency clearance or have obtained prior agency clearance shall be expeditiously released by customs.

Moreover, customs shall also provide timely release and handing over of goods to a Government agency where the latter's clearance has not been obtained but customs requirements are satisfied.

(i) Initiating the Integrated Customs and Governmental Clearance Centre Project at the airport

The main objectives of the setting up of an Integrated Customs and Governmental Clearance Centre at the airport are:

- ▶ To be in line with the Government initiative to set up a new Cargo Village;
- ▶ To meet all the requirements of an increasing volume of air cargo and updating services to all stakeholders in a one-stop-shop;
- ▶ To reduce dwell time;
- ▶ To improve customs trade facilities; and
- ▶ To reduce cost of operation.

(j) Conducting a 'Time Release Study'

So as to be in line with Article 7.6 of the WTO Trade Facilitation, the MRA Customs shall conduct a 'Time Release Study' with the following objectives:

- ▶ To periodically measure and publish the average release time of goods and to bring timely corrective measures for any departure from; and
- ▶ To identify bottlenecks.

7.2. BORDER PROTECTION STRATEGY

(a) Committing to the Punta Cana Resolution

According to the WCO, Customs authorities around the world are the first line of defence against many criminals and terrorist organizations that exploit international boundaries. The WCO – through what is known as the Punta Cana Resolution – has called upon its member states that have the capacity to do so to take all necessary measures, in compliance with international law, to redouble and coordinate their efforts to prevent and suppress terrorist acts. In this respect, the MRA will work with other regulatory agencies and policymakers to discuss the feasibility of implementing the following:

- ▶ MRA Customs, PIO and Home Affairs should work in close collaboration in order for Mauritius to apply advanced-passenger information system;
- ▶ Building capacity for the proper implementation of forensic techniques.

(b) Implementing the Cargo Targeting System (CTS)

In respect of air cargo, the WCO has recently developed a Cargo Targeting System (CTS) for the air mode, which will enable risk assessment and targeting of import, export and transhipment cargo. The MRA, shall, therefore, consult the WCO for the deployment of the CTS system.

(c) Initiating the Container Control Programme (CCP)

The WCO, in cooperation with the UNODC, has developed a Container Control Programme (CCP) for the air cargo risk profiling. The software is free of charge with a low deployment and maintenance costs. The MRA, therefore, shall consult the WCO for the deployment of the Container Control Programme (CCP).

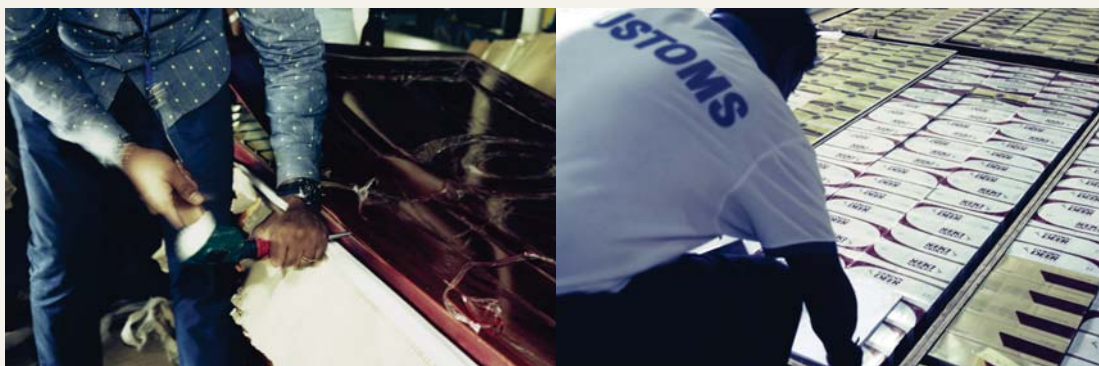
(d) Improving our coastguard steering and optimising their organisation

The coastguard steering and organisation can be fully optimised with the deployment of new air and sea resources and information systems. Therefore, the MRA shall adopt a collaborative approach and assistance from the NCG, to conduct outside harbour watch and sea patrol.

(e) Tracking of illegal excise and customs goods

In order to enhance market security and protection, the MRA Customs shall consider the following strategies:

- ▶ A dedicated hotline encouraging public denunciations (in all anonymity) of all illegal and suspected activities;
- ▶ Surprise visits to all retail outlets by an MRA Enforcement Team during odd hours;
- ▶ Suspension/revocation/non-renewal of licence in case of malpractices, subject to approval of the policymakers;
- ▶ The publication on its website a list of non-compliant stakeholders;
- ▶ Enforcement of the customs laws in the local market with regards to import/export; and
- ▶ Harsher penalty/fine/ imprisonment for recalcitrant offenders.



Tracking illicit cigarettes by customs in concealed flush doors

(f) Harmonising of enforcement activities with a Joint Task Force

With a view to combat crimes more efficiently, all efforts must be synchronised involving the major departmental planning and operations decision processes, including strategy development, resource allocation, and operational planning. Therefore, the MRA shall work in consultation with all competent authorities to integrate and synchronise all enforcement activities at national level – in the same manner the national disaster is being handled by the National Disaster Risk Reduction and Management Centre (NDRRMC).

(g) Strengthening the operational capacities and capabilities of customs enforcement operations

In order to strengthen its operational capacity, the MRA Customs shall:

- ▶ Procure a drone with night vision camera so as to keep a watch on all the activities at the port and its vicinities, especially at night;
- ▶ Acquire modern and sophisticated tools to detect drugs entering our country through the seaport and airport, such as new scanner at PATS, a mobile low bed scanner, one additional fast interceptor boat, procurement of 24 dogs for K9 Unit and acquisition of one buster;
- ▶ The possibility of acquiring 3-D imaging screening system;
- ▶ Body screening facility at the airport for the efficient and quick screening of passengers;
- ▶ Acquire the automatic radiation detection system which is widely used at border crossings in order to prevent proliferation of radioactive materials and nuclear weapon precursors and to ensure the safety of people and environment; and
- ▶ Discuss with the policymakers the advisability of introducing the Vehicle Smart Card. This is a device with a built-in microchip and radio transmitter, which can read, store and transmit information on the vehicle, goods, transport operation and all other data, required by the control authorities at the border-crossing, and can be applied for all kinds of checks performed at the border-crossing in order to simplify and expedite data reading and processing.

(h) Bolstering control and supervision of drones or unmanned aerial vehicles (UAVs)

According to the WCO, criminal organisations are increasingly making use of UAVs to transport shipments of contraband more quickly, and with less risk of being caught. The US Drug Enforcement Agency has even reported that drug-carrying drones made an average of 150 trips between Mexico and the US. Similarly, Russian news agency TASS reported that a Lithuanian self-made drone detained in Russia was used for smuggling cigarettes into Russia. The MRA Customs shall, therefore, review its risk management system to include the supervision of drones or UAVs at strategic entry points. Discussions will be held with policymakers and technicians about the technology required and costs involved.

(i) Maintaining a visible border control system

The MRA Customs shall maintain a visible border control systems, where regular patrol at strategic points shall be conducted, so that criminal enterprises and individuals are deterred from carrying illicit goods across the border. Moreover, rummage of vessels and aircrafts shall be conducted randomly and airfield shall be scrutinised to prevent any malpractice.

Likewise, the MRA Customs shall also proceed with the installation of around 100 CCTV cameras over risky areas within the port area to monitor all suspected movements activities at the wharves, port exits, container terminal and freight stations.

Table 9 Trade Facilitation & Reinforcement of our Borders: Strategic Initiatives & KPIs

Objectives	Strategic Initiatives	Key Performance Indicators
Trade Facilitation & Reinforcement of our borders	Trade Facilitation	<ul style="list-style-type: none"> ▶ Coping with the burgeoning e-commerce market ▶ Using pre-clearance techniques through the use of analytic models ▶ Assisting SMEs and intermediate-sized enterprises ▶ Promoting the Trusted Trader Programmes ▶ Conducting a study on Border Wait Time for passengers at the airport/ferry terminal ▶ Improving the auction sales mechanism ▶ Promoting 'Green Customs' ▶ Improving trading across borders ▶ Initiating the Integrated Government Clearance Centre project ▶ Conducting a Time Release Study
	Reinforcement of our borders	<ul style="list-style-type: none"> ▶ Committing to the Punta Cana Resolution ▶ Implementing the Cargo Targeting System (CTS) ▶ Initiating the Container Control Programme (CCP) ▶ Improving our coastguard steering and optimising their organisation ▶ Tracking of illegal excise and customs goods ▶ Harmonising of enforcement activities with a Joint Task Force ▶ Strengthening the operational capacities and capabilities of customs enforcement operations ▶ Bolstering control and supervision of drones or unmanned aerial vehicles (UAVs) ▶ Maintaining a visible border control system



GOAL 5: STRENGTHENING GOOD GOVERNANCE AND IMPROVING CORPORATE IMAGE

“Good Governance is about ‘intellectual honesty’ and not just sticking to rules and regulations”
– Mervyn King

True to its vision and mission, the MRA promotes sound principles of governance anchored in its core values of Integrity, Responsiveness, Fairness, Transparency and Accountability. A good corporate governance policy also reinforces the confidence of its stakeholders and the public it serves. At the MRA, we do not only name the values, we live them.

8.1. GOOD GOVERNANCE, BOARD & RISK MANAGEMENT

During the next three years, we shall endeavour to embed good corporate governance in our day to day activities whilst embracing the provisions of the National Code of Corporate Governance for Mauritius (NCCG-2016) released on 13 February 2017. In our pursuit to uphold high standards of Corporate Governance and foster integrity in our operations, we will implement the following new initiatives:

- a Produce a Board Charter to clearly define the roles and responsibilities of the Chairperson, executive and non-executive directors;
- b Conduct training on the requirements of the New Code of Corporate Governance within the top management level so that they execute their duties in the most ethical and productive manner;
- c Introduce an Induction and Orientation Programme targeting members upon joining the Board, a process that will contribute to ensuring our Board members are well-informed and competent;
- d Commission another evaluation exercise by an independent facilitator to assess the performance of Board members;
- e Enhance transparency within the organization, including at MRA Board level, by providing relevant information on Board members such as their work experience and qualifications on our website, in line with other domestic corporate entities;
- f Switch to integrated reporting and adopt ‘integrated thinking’ an improved concept of reporting better quality of information that will enable a more efficient and productive allocation of capital resulting in creation of value over time and hence a more financially stable environment.
- g Procure the Enterprise Risk Management Software to provide a bird’s eye view of our organization’s risk data and facilitate effective allocation of resources for risk treatment.

8.2. GOOD GOVERNANCE & INTEGRITY

In 2016, a third integrity perception survey was conducted to quantify the perception of MRA's organizational integrity and its effectiveness to combat malpractices and corruption over the years. On a comparative basis the Organisational Integrity Index of MRA has increased from 74.7 in 2008 to 77.5 in 2012 and to 78.3 in 2016. In the years to come, our objective will be to build on the existing integrity framework through multipronged strategies as follows:

- a Enhance the Complaints Mechanism System by allowing complainants to formulate recommendations in respect of the complaint issue or any other matter;
- b Highlight our commitment to upholding integrity within the MRA through a myriad of small initiatives such as:
 - i Come up with a logo/slogan in the footer of all e-mails sent to external stakeholders on MRA's integrity policy;
 - ii Publish integrity quotes in the diaries of our internal stakeholders;
 - iii Present integrity leaflets to stakeholders during meetings at the MRA both at its tax and customs premises;
 - iv Design flyers on rights and responsibilities of taxpayers being audited;
 - v Diffuse salient integrity messages to our stakeholders for 'on-hold message';
 - vi Broadcast short clips on integrity and utilization of taxpayers' money at the Customer Service Centre;
- c Elaborate on our integrity framework during regular TV and Radio communication programmes;
- d Adopt a Declaration of Assets (DOA) Management System, a computerised system to efficiently track submission of DOA and enable the flagging of risky employees based on third party information such the National Transport Authority or the Registrar General;
- e Revamp training on integrity and ethics for staff by incorporating interactive e-learning modules. Furthermore, departmental training module will devote a section on incorporate integrity and ethics.

8.3. GOOD GOVERNANCE & ENVIRONMENT

Since its inception, MRA has continued to support strategies for a greener growth and is fully committed to adhere to sustainability practices at its workplace and the community at large. Accordingly, it has thrived to save energy, avoid wastes and reduce carbon emissions. Use of electricity, printing paper and toners are being constantly controlled. Moreover, with the implementation of the Record Management System (RMS), MRA is targeting to become a paper-less office.

On the occasion of Green Customs ceremony in July 2016, Her Excellency the President of the Republic, Mrs Ameenah Gurib-Fakim and 200 MRA staff each planted a tree to show their commitment to the Green Strategy of the MRA. To emulate this commendable initiative, we will during the life-cycle of this Corporate Plan:

- a Pursue discussion with Landscape Mauritius for availability of land and with the Ministry of Finance for funding of a New Revenue House. The sustainable building will be designed, built, operated in an ecological and resource-efficient manner to protect occupant health, improve employee productivity by using energy, water, and other resources more efficiently;
- b Ensure that the new Integrated Government Clearance Centre (IGCC) building in the Cargo Village, Plaine Magnien currently being constructed uses latest energy saving technologies and equipment so as to enjoy clean power and help to cut national carbon emissions;
- c Ensure that all goods and services procured deliver value for money whilst minimizing environmental impact and maximizing social benefits. We shall continue to consider Euro norms for motor vehicles and Energy Star certified IT equipment among others;
- d Simplify the bid process for SMEs to encourage them to apply and succeed in winning contracts;
- e Dispose ICT equipment previously auctioned in accordance with environmental norms by recyclers approved by the Ministry of Environment;
- f Sort waste in such a way that paper waste will be sent for recycling while composting will be considered for the wet waste;
- g Invest in rainwater harvest at Custom House as per the guidelines set in the Ministry of Environment, Sustainable Development and Disaster and Beach Management's Rainwater Harvesting Scheme 2015/16 for Government agencies whereby a maximum of Rs500,000 will be granted to invest on projects involved in using rain water for non-potable water needs like washing yards, toilet and watering.

Being fully conscious of the need for environment protection, in the next three years, the MRA fully commits itself to contribute towards the acquisition of equipment that is environmentally friendly, reduction of activities involving emission of carbon, reduction in consumption of energy and promotion of recycling and proper disposal of unused and obsolete equipment.

8.4. GOOD GOVERNANCE & CORPORATE IDENTITY

MRA's unflinching commitment to be the modern administration, excelling in collection of taxes, and facilitating business and trade resulted into being the credible tax administration agency on the international scene reinforced by the collaborative work with IMF, OECD, CATA, WCO and ATAF. On the national level, MRA has maintained its image as a leader in public sector reform and modernisation in the country and is expected to raise optimal revenue to finance the socio-economic development programme and maintain the sacrosanct welfare state. Additionally, the MRA will pursue its mission as a caring and responsible employer and be at the same time a corporate model and we shall in the upcoming years:

- a Preserve MRA's history by setting up within our premises at Eham Court a dedicated area where multimedia and audio-visual facilities will be available to make a visitor's journey of discovery as lively and as interesting as possible. This dedicated area or small tax museum will be attached to existing Documentation Centre;
- b Sponsor one ward (e.g. Cancer Ward, Paediatric Ward) in a public hospital either through painting, renovation or purchase of equipment through contribution from the MRA staff;
- c Enforce the MRA Corporate DNA through sensitisation programmes to be organised every year by external specialists in the field of engagement, so as to enhance the commitment of people towards the organisation;
- d Discuss with stakeholders, including the unions, various options for promoting staff commitment to the organisation and at the same time promoting voluntary tax compliance including the possibility of casual wears on Fridays with polo shirts carrying either a tax compliance or integrity message;
- e Conduct regular assessments of the organization in order to identify weaknesses and opportunities for improvement. In this regard, the following initiatives will be given due consideration:
 - 1 External assessment by reputed organisations such as the IMF/World Bank through studies/reviews on organisational performance such as TADAT or sector-wise/issue-wise reviews/studies
 - 2 Conduct regular surveys in the following fields:
 - i Taxpayer Satisfaction
 - ii Customs Stakeholders Satisfaction
 - iii Integrity Perception
 - iv Communication Strategy.

Table 10 Strengthening Good Governance and Improving Corporate Image Strategic Initiative & KPIs

Objectives	Strategic Initiatives	Key Performance Indicators
Strengthening Good Governance and Improving Corporate Image	Good Governance, Board & Risk Management	<ul style="list-style-type: none"> ▶ Board Charter designed ▶ No. of training conducted on New Code of Corporate Governance ▶ No. of induction and orientation programme targeting Board ▶ Evaluation exercise of Board members ▶ Integrated reporting Annual Report ▶ Number of cases in which feedback was given to complainants of CMS ▶ Number of clips on integrity broadcasted ▶ Adopting DOA
	Enhance Good Governance, Environment and Corporate Identity	<ul style="list-style-type: none"> ▶ Enhancement in Complaints Management System ▶ Initiatives to uphold integrity ▶ Training on Integrity & Ethics ▶ Construct a new Revenue House ▶ Initiatives to protect the environment ▶ Initiatives to enhance corporate identity

Spreading
nationwide
prosperity



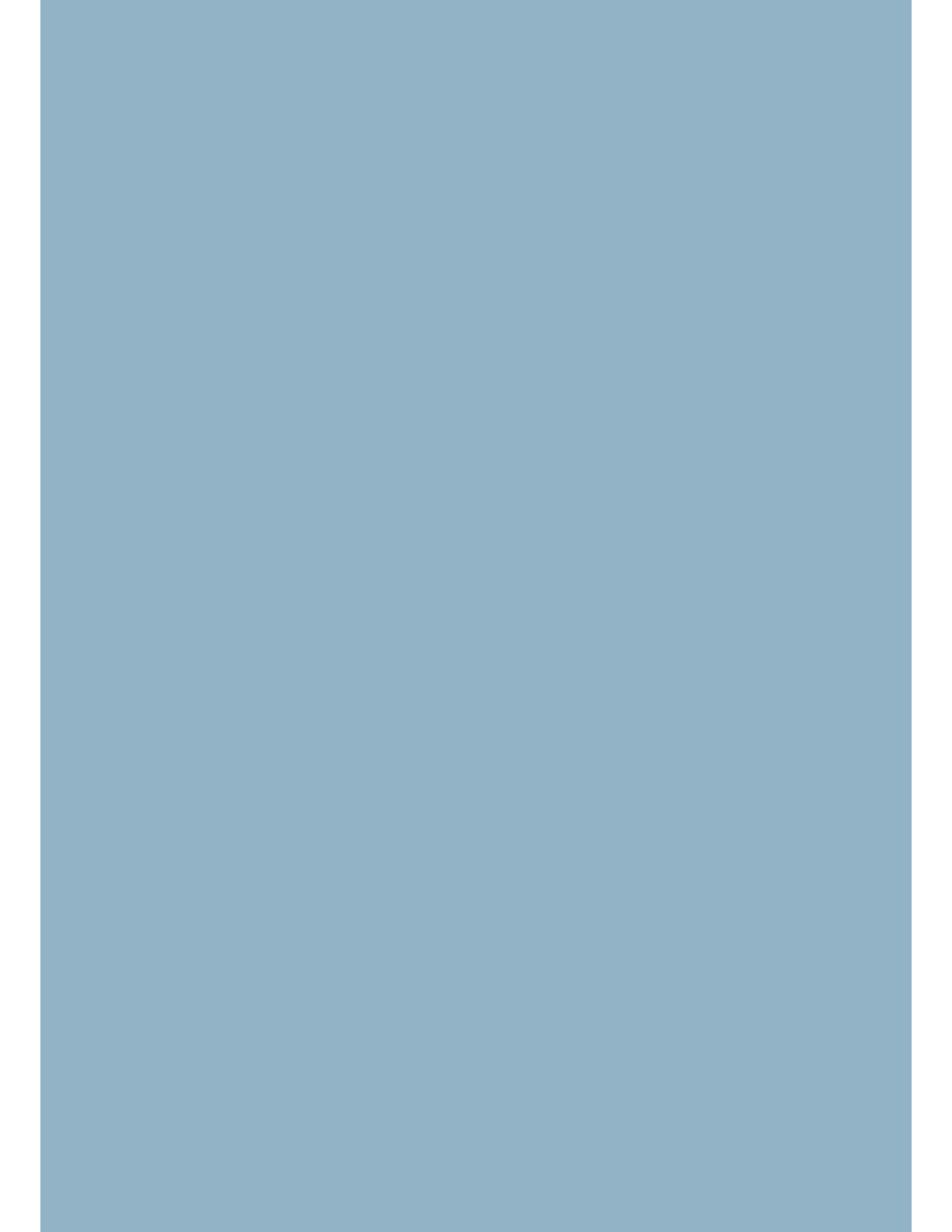


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GLOSSARY

AEO	: Authorised Economic Operator	NCCG	: National Code of Corporate Governance
ARM	: Automated Revenue Machines	OECD	: Organisation for Economic Co-operation and Development
ATAF	: African Tax Administration Forum	OSH	: Occupational Safety and Health
BEPs	: Base Erosion Profit Shifting	PAYE	: Pay As You Earn
BOE	: Bill of Entry	PIO	: Passport & Immigration Office
CATA	: Commonwealth Association of Tax Administrators	QMS	: Quality Management System
CBCR	: Country by Country Reporting	RMS	: Record Management System
CCTV	: Closed-Circuit Television	SME	: Small and Medium Enterprises
CEMS	: Central Electronic Monitoring System	TADAT	: Tax Administration Diagnostic Assessment Tool
CMS	: Customs Management System	TECD	: Taxpayers Education & Communication Department
CRM	: Customer Relationship Management	TDS	: Tax Deduction at Source
CSR	: Corporate Social responsibility	UPU	: Universal Postal Union
DOA	: Declaration of Assets	VAT	: Value Added Tax
EFD	: Electronic Fiscal Device	WCO	: World Customs Organisation
ERM	: Enterprise Risk Management	WTO	: World Trade Organization
ESES	: Employee Satisfaction / Engagement Survey		
HNWIs	: High Net Worth Individuals		
ICT	: Information Communication Technology		
IGCC	: Integrated Government Clearance Centre		
IMF	: International Monetary Fund		
IRBM	: Inland Revenue Board of Malaysia		
ISO	: International Organisation for Standardisation		
IT	: Information Technology		
ITAS	: Integrated Tax Administration Solution		
KPIs	: Key Performance Indicators		
LTD	: Large Taxpayers Department		
MIS	: Management Information System		
MSS	: Ministry of Social Security		
MSTD	: Medium & Small Taxpayer Department		





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