

Customs Valuation

35 MRA staff trained to meet challenges ahead



The **Mauritius Revenue Authority** (MRA), in collaboration with His Majesty's Revenue and Customs (HMRC), hosted a joint workshop entitled *Customs Valuation* from 17th to 20th July 2023 at the WCO-ESA Regional Training Centre, Level 6, Custom House, Mer Rouge. The workshop aimed at enhancing the skills and knowledge of Customs Offices to counter customs undervaluation fraud. This event saw the participation of 35 staff from the Assessment Section at the Customs Department.

HMRC has '*tailor-made*' this workshop to meet the requirements of the MRA. The resource persons were Mr. John Osbourne, Fiscal Crime Liaison Officer, HMRC, Pretoria, Mr. David Morgan, Tax and Duties Compliance, HMRC and Mr. David Patterson, Tax and Duties Compliance, HMRC.



One of the topics discussed was Trade-Based Money Laundering (TBML). Trade-Based Money Laundering in customs requires a multi-faceted approach involving risk assessment, enhanced due diligence, information sharing, technology, training, international cooperation, and strong legislative frameworks.

By implementing these actions, customs can contribute to global efforts in combating money laundering and protecting the integrity of international trade.

As one of the three pillars of the Customs Trilogy, Customs Valuation is an important process used to determine the value of imported goods for the purpose of assessing customs duties and taxes. In fact, the Customs Valuation of goods is the basis for taxation and it is reflected in revenue collection.

In his keynote address during the Opening Ceremony of the HMRC Customs Valuation Workshop, Mr. Vivekanand Ramburun, Director, Customs Department, and Chief Guest to the function, emphasised that *“customs authorities use internationally recognized valuation methods, primarily governed by the World Trade Organization's (WTO) Agreement on Customs Valuation (ACV), to determine the customs value of imported goods”*.



According to Mr. Ramburun, *“it is important for importers to provide accurate and complete information regarding the value of imported goods to customs authorities.”* The workshop, he added, ensures that the declared value of goods on the import documentation is accurate and reflects the actual price paid or payable for the goods. The Director of Customs is convinced that the ***Advanced Training on Customs Valuation*** from experts from

HMRC has enhanced Customs Officers' knowledge and sharpened their skills. These aptitudes help to counter customs undervaluation fraud, trade-based money laundering and detecting other fraudulent commercial practices.



Mr. Tom Green, Countering Illicit Finance Advisor, British High Commission, commended Mauritius and the United Kingdom's (U.K.) long-standing relationship. He highlighted the efforts made by both countries to strengthen their financial systems, enhance due diligence measures, and promote international standards in combating illicit finance. *“Through sharing of knowledge and skills, and a strong partnership, cross-border issues can be addressed,”* he said.

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For Mr. David Patterson, Tax and Duties Compliance, HRMC, *“the training is purely on Customs Valuation, which provides the necessary knowledge and expertise to accurately determine customs value, comply with customs regulations, and manage effectively customs-related matters.”*

MRA looks forward to conducting such trainings with a view to constantly update its personnel on any latest developments in Customs. Such capacity building programmes serve as a recognition of the effort undertaken by Mauritius in strengthening its financial regulatory framework and implementing effective fiscal measures to prevent money laundering and terrorist financing.