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EDITORIAL NOTE

Dear esteemed readers,

The Mauritius Revenue Authority (MRA), established in 2006, is a model of effective revenue collection. Its impact extends beyond fiscal success. Through proactive microeconomic initiatives, MRA actively supports vulnerable populations, solidifying its role as a vital partner in Mauritius's social and economic development. For instance, one of the initiatives from MRA is the implementation of financial assistance measures outlined in the government's budget. Notably, the Equal Chance Allowance, introduced in the 2024/2025 Budget Speech, provides a monthly stipend of Rs. 2,000 to households earning Rs. 20,000 or less. This initiative highlights MRA's dedication to promoting economic equity and improving the livelihoods of many Mauritians.

MRA has also implemented a platform for the Special Allowance 2024, which facilitates the timely payment of a 14th month bonus. Employers can file the Special Allowance returns with ease. Once processed, they will receive reimbursement from MRA. This approach not only helps businesses but also strengthens the community by boosting financial security.

In today's ever-evolving economic landscape, MRA is proving that its success is closely intertwined with the well-being of Mauritians. This commitment to growth and fairness reflects the unwavering dedication of its workforce, the trust placed in the authority by the public, and the government's inspiring vision of an inclusive society.

This year marked a significant milestone for MRA as it gained international recognition by hosting the 44th Commonwealth Association of Tax Administrators (CATA) Technical Conference. Themed "Reshaping Tax Administration in a Dynamic Landscape," this event attracted local and international stakeholders. The insights garnered from this conference have the potential to redefine tax administration practices, aligning them with global standards.

Moreover, the election of MRA's Director-General, Mr. M. Sudhamo Lal, as Chairman of CATA for a three-year term is a testament to his excellent leadership and commitment to advancing global tax administration.

As we approach the festive season, MRA extends its warmest wishes for a Merry Christmas and a Happy New Year. May this upcoming year be filled with joy, prosperity, and boundless opportunities for all.

We wish you a pleasant reading.

Editorial team

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TAXPAYER SATISFACTION SURVEY (TSS) 2024

MRA RECEIVES COMMENDABLE FEEDBACK FROM TAXPAYERS



The Mauritius Revenue Authority (MRA) demonstrates its sustained commitment to transparency and stakeholder engagement through the 2024 Taxpayer Satisfaction Survey (TSS), garnering feedback from 26,354 respondents following their online submission of Individual Income Tax Returns.

As an integral component of MRA's strategy to elevate the taxpayer experience, this annual survey not only reflects the authority's responsiveness but also its proactive approach to continuous improvement. The feedback received from taxpayers has been overwhelmingly positive, highlighting the effectiveness of MRA's services.

The TSS results were presented by Mr. Roshan Oree, Assistant Director of the Research, Policy, and Planning Department, during the Management Team Meeting held in December 2024. The Management Team expressed their appreciation for the findings, acknowledging the invaluable insights gleaned from taxpayer feedback. This feedback will be subjected to thorough analysis, underscoring the Mauritius Revenue Authority's (MRA) steadfast commitment to enhancing taxpayer satisfaction. Furthermore, it reflects MRA's dedication to the continuous improvement of its services, ensuring that they remain responsive to the needs and expectations of taxpayers.

Key highlights of the survey results include:

89.2% of respondents believe the organisation is taking significant steps to identify tax evasion;

81.9% find it easy to report fraud and other illegal activities;

92.5% of participants feel that MRA administers the tax system fairly, indicating a high level of satisfaction with its governance.

92.5% of respondents are of the opinion that the financial allowances are processed in a reasonable timeframe;

96.9% of taxpayers trust MRA for keeping their information safe and secure, reinforcing the authority's reputation for maintaining confidentiality.

The survey further highlights the effectiveness of customs measures to combat drug trafficking, with **80.7%** of respondents acknowledging their success.

TAXPAYER SATISFACTION SURVEY (TSS) DRAW 2024

THREE LUCKY WINNERS

To encourage participation, MRA incentivized engagement through a draw with prizes of Rs. 25,000, Rs. 15,000, and Rs. 10,000.

The draw was effected on Tuesday 29th October 2024 under the supervision of representatives of the Gambling Regulatory Authority (GRA), namely Mr. Ridwan Oomar and Mr. Arjoon Niranjana.



Mr. Yamraj Rampersand, Team Leader at the Research, Policy and Planning Department (RPP) remitted the first prize, a cash prize of Rs. 25,000, to Mrs. Chaumoo Nuzhah Begum



Mr. Lim Feng Chow Laval Kwet Thin won the second prize of Rs. 15,000. The cheque was remitted by Mr. Sameer Dulmeer, Team Leader, Research, Policy and Planning Department (RPP), MRA

Mr. Chandraduth Lochun, Team Leader, Taxpayer Education and Communication Department (TECD) remitted a cheque worth Rs. 10,000 to Mr. Grandsable Yannick



FINANCIAL SUPPORT

PAYMENT OF SPECIAL ALLOWANCE 2024

► Special Allowance 2024



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

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

Application requirements for employers

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

Amount of monthly financial support

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

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

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

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



CONTRIBUTIONS AND TAX ARREARS SETTLEMENT SCHEME (CTASS) 2024

BENEFIT FROM A 75% WAIVER ON CONTRIBUTIONS TO ARREARS

► Contributions & Tax Arrears Settlement Scheme (CTASS) 2024



The **Contributions and Tax Arrears Settlement Scheme (CTASS)** of the Mauritius Revenue Authority (MRA) is an initiative aimed at assisting taxpayers in settling their outstanding contributions and tax arrears. This scheme provides a structured framework to resolve overdue tax obligations, thereby promoting compliance and improving the overall revenue collection system in Mauritius.

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

Taxpayers can access and take advantage of this scheme directly through the MRA website: www.mra.mu

Under the CTASS, taxpayers can now significantly reduce their arrears associated with tax and contribution that are outstanding as of June 30, 2024. The scheme provides the following key benefits:

Waiver of Penalties, Interest, and Surcharges:

Taxpayers with outstanding arrears under various acts including the Income Tax Act, VAT Act, Gambling Regulatory Authority Act, Social Contribution and Social Benefits Act, and the Human Resource Development Act can apply for a full waiver of any penalties, interest, or surcharges. To benefit, applications must be submitted to MRA by March 31, 2025, with all dues payable by 26 June 2025.

Partial Waiver for Pension Contributions:

For contributions arrears specifically under the National Pensions Fund Act and National Savings Fund Act, the scheme offers to waive 75% of any surcharge. To qualify, taxpayers must apply by March 31, 2025, and they must settle the total arrears along with 25% of the surcharge by the same June deadline.

For employers who have any pending assessments before the Assessment Review Committee, the Supreme Court, or the Judicial Committee of the Privy Council can also benefit from the CTASS. However, to avail of this option, they must withdraw their cases from these institutions taking part in the scheme.

Eligibility and exclusions

While the CTASS provides numerous advantages, certain conditions apply that taxpayers must be aware of. Individuals who face any of the following circumstances will not be able to avail themselves of the scheme:

1. Convictions for offenses after July 1, 2012,
2. Pending or anticipated civil or criminal proceedings,
3. Ongoing inquiries related to serious offenses, including drug trafficking, arms trafficking, terrorism-related offenses, money laundering, and corruption, amongst others.

For more information on CTASS, taxpayers can find all necessary resources such as guidelines and application forms directly on the **MRA website**.



ADVERTISING STRUCTURE FEE

DEADLINE FOR PAYMENT: 31 JANUARY 2025

The Advertising Structure Fee is a cost to the owner which, like other costs, may be passed on to the client as part of the consideration for the service. It is payable to the Mauritius Revenue Authority by owners of advertising structures, and the due date for the payment of advertising structure fees for the year 2025 is 31 January 2025.

What is an advertising structure?

An advertising structure refers to any hoarding or similar mechanism, whether mechanical, electrical, electronic, or otherwise designed or adapted for the purpose of displaying advertisements. If an advertising structure features more than one side for the advertisement display, a fee will be applicable for each side.

Alternatively, the payments can be made in four equal installments on the following dates:

1st installment: 15 January 2025

2nd installment: 15 April 2025

3rd installment: 15 July 2025

4th installment: 15 October 2025

Fee Structure

The fee is determined based on the size of the advertising structure.

Advertising Structure of an area -	Yearly fee (Rs)	Quarterly fee (Rs)
(a) not exceeding 2 m ²	2,500	625.00
(b) exceeding 2 m ² but not exceeding 3 m ²	3,750	937.50
(c) exceeding 3 m ² but not exceeding 4 m ²	5,000	1,250.00
(d) exceeding 4 m ² but not exceeding 5 m ²	6,250	1,562.50
(e) exceeding 5 m ² but not exceeding 6 m ²	7,500	1,875.00
(f) exceeding 6 m ² but not exceeding 7 m ²	8,750	2,187.50
(g) exceeding 7 m ² but not exceeding 8 m ²	10,000	2,500.00
(h) exceeding 8 m ² but not exceeding 9 m ²	11,250	2,812.50
(i) exceeding 9 m ² but not exceeding 10 m ²	12,500	3,125.00
(j) exceeding 10 m ² but not exceeding 11 m ²	13,750	3,437.50
(k) exceeding 11 m ² but not exceeding 12 m ²	15,000	3,750.00
(l) exceeding 12 m ² but not exceeding 24 m ²	20,000	5,000.00
(m) exceeding 24 m ² but not exceeding 33 m ²	25,000	6,250.00
(n) exceeding 33 m ² but not exceeding 36 m ²	30,000	7,500.00
(o) exceeding 36 m ²	35,000	8,750.00

What penalty is applicable when the fee is paid late?

If the owner fails to pay the fee by the final due date, he/she will be subject to a penalty of 5% of the fee, as well as interest accrued at a rate of 1% per month or any part of a month on any outstanding fee amount until payment is made. Stay compliant and ensure timely payment to avoid any penalties.

What happens when a person fails to comply with the above obligations?

The Advertising Regulations Act provides that any owner who fails to:

- Affix the registration mark shall be liable to pay a penalty of Rs. 10,000 for each quarter or part of a quarter during which the registered mark is not affixed. The penalty shall not, in the aggregate, exceed Rs. 50,000.
- Register his advertising structure within the time limit shall be liable to a penalty of 50% of that fee.

For more details, please visit [MRA website](#).

RENEWAL OF LICENCES FOR SALE OF BEER, RUM, LIQUOR & ALCOHOLIC PRODUCTS FOR THE YEAR 2025

DEADLINE FOR RENEWAL: 14 JANUARY 2025

Any licence renewed after 14 January 2025 will be subject to a surcharge of 50%.

The Mauritius Revenue Authority informs license holders (including those in Rodrigues) engaged in the wholesale/retail sale of beer, rum, liquor, and alcoholic products that license fee payments for the renewal of 2025 licenses can be made electronically through MRA website: www.mra.mu

Wholesale license holders classified as “Dealers in liquor and alcoholic products” must ensure that they have submitted the required security in the form of a bond to the MRA before using the online payment facility for license renewal.

Fees payable for the year 2025 are as follows:

No.	Licence	Licence fee (Rs)
1	Dealer in liquor and alcoholic products (Wholesale)	6,000
2	Retailer of liquor and alcoholic products (off)	4,000
3	Retailer of liquor and alcoholic products (on and off)	5,000
4	Retailer of beer and alcoholic beverages (on and off)	1,000
5	Retailer of liquor and alcoholic products - Hotel and Guest House (on and off)	2,000
6	Retailer of liquor and alcoholic products - Restaurant (on)	4,000
7	Retailer of liquor - Private Club (on)	2,000
8	Retailer of liquor - Night Club (on)	4,000
9	Retailer of liquor and alcoholic products - Casino or Gaming House (on)	6,000
10	Retailer of beer, alcoholic beverages, alcoholic products and liquor - Pub (on)	4,000
11	Retailer of beer, alcoholic beverages, alcoholic products and liquor – Table d'Hôte (on)	2,000

CORPORATE TAX ADMINISTRATION

FILING OF RETURNS & STATEMENTS & PAYMENT OF INCOME TAX AND VAT

The filing of income tax returns and Value Added Tax (VAT) statements, as well as the payment of these taxes, is an essential part of corporate tax administration. This process ensures that businesses comply with tax laws and regulations. The due date for the submission of returns/statements, and payment of tax, if any, is **Friday 27 December 2024**, for the following:

- Submission of Current Payment System (CPS) Statement & Payment of Tax, electronically, for quarter ended 30 September 2024 by individuals;
- Submission of Advance Payment System (APS) Statement and Payment of Tax by companies for the quarter ended 30 September 2024;
- Submission of Return and Payment of Tax by companies with accounting year ending in June 2024;
- Remittance of Passenger Fee/Passenger Solidarity Levy;

- Joint electronic Pay As You Earn (PAYE) & Social Contribution (CSG) / National Pensions Fund (NPF) /Levy return and electronic payment of tax withheld for November 2024;
- Submission of Value Added Tax (VAT) Return for November 2024 and Payment of Tax, electronically;
- Submission of Tax deduction at source (TDS) Return for the month of November 2024 and electronic payment of tax deducted;
- VAT Special Levy on Banks whose accounting year ended in July 2024.

The due date for submission of annual income tax returns with no tax liability by companies whose accounting year ended in June 2024 is Wednesday 15 January, 2025.

THE FISCAL INVESTIGATIONS DEPARTMENT AT MRA

408 INVESTIGATIONS COMPLETED

Investigation plays an important role in enhancing tax revenue in Mauritius, as it ensures compliance, uncovers tax evasion, and promotes a fair economic environment.

In the period spanning January to December 2024, the Fiscal Investigations Department (FID) of the Mauritius Revenue Authority (MRA) completed a total of 408 investigations, showcasing its proactive approach to enforcing tax compliance and enhancing revenue collection. The rigorous efforts of the FID culminated in a tax yield of Rs. 5,232.25 million, reflecting not only the effectiveness of their investigative procedures but also their commitment to upholding the integrity of the tax system in Mauritius. This underscores the importance of thorough investigations in identifying and addressing tax evasion, ultimately contributing to the nation's fiscal stability and economic growth.



Curbing Illicit Financial Flows (IFFs) in Africa:

Insights from MRA's Research at the 9th Annual African Tax Research Network Congress

The fight against illicit financial flows (IFFs) in Africa gained significant momentum during the recent 9th Annual African Tax Research Network (ATRN) Congress, held from September 3 to 5, 2024, at Hotel 430 in Gaborone, Botswana. Organized by the African Tax Administration Forum (ATAF) in collaboration with the United Nations Development Programme (UNDP) and the International Centre for Tax and Development (ICTD), the Congress focused on the theme of "Contemporary Taxation Issues in Africa."



The event was hosted by the Botswana Unified Revenue Service (BURS), featuring the notable presence of Honourable Thulagano M. Segokgo, the Minister of Communications, Knowledge and Technology, who emphasized the importance of tackling modern taxation challenges facing the continent.

In the lead-up to the Congress, the ATRN invited submissions from a diverse pool of participants, including academics, researchers, tax administrators, policymakers, and civil society organizations. This call for papers presented a unique opportunity for stakeholders to share their insights on pressing national, regional, and international tax matters, as well as to spotlight salient tax-related emerging issues.

Among the contributors was Mr. Poonanan Jeebun, Team Leader at the Fiscal Investigation Dept. (FID), whose submission on "Curbing Illicit Financial Flows (IFFs) in Africa" attracted considerable attention. Supported by the Director of FID, the Director of Human Resources and Training Development (HRTD), and the Principal of the MRA Academy, Mr. Jeebun's paper successfully passed a rigorous double-blind peer review process, leading to his invitation to present his findings in person at the event.

During his presentation, Mr. Jeebun captivated attendees with his insights into the complex landscape of IFFs, which are recognized as a significant barrier to socio-economic development across the African continent. His findings revealed the detrimental effects of IFFs, highlighting that both affluent and impoverished individuals suffer, albeit disproportionately impacting the poor.

Key sources of IFFs identified in his research include tax evasion, corruption, money laundering, terrorist financing, and various forms of organized financial crime. The analysis underscored the challenges posed by corrupt institutions, a lack of capacity, insufficient political will, and the absence of shared accountability, alongside the critical need for accurate data collection.

Mr. Jeebun addressed the practices of tax havens, where IFFs are often concealed, as well as the harmful effects of strategies like ring-fencing, which perpetuate tax avoidance. He proposed a multi-faceted approach to combat these issues, emphasizing the need for:

- Strengthened regulatory and legislative frameworks.
- Development of transparent financial systems and robust control mechanisms.
- Adoption of emerging technologies such as artificial intelligence, blockchain, and data analytics to enhance oversight and compliance.
- Capacity building for tax investigators and auditors to effectively tackle financial crimes.
- Establishing an African Court dedicated to swiftly addressing IFF-related offenses.
- Improved intelligence and information sharing among Law Enforcement Authorities (LEAs) under stringent confidentiality protocols.



Mr. Poonanan Jeebun, Team Leader,
Fiscal Investigation Dept., MRA

Mr. Jeebun's research will also be published in the African Multidisciplinary Tax Journal (AMTJ), further contributing to the academic dialogue on this critical issue.

No doubt, this research signifies an important step in addressing the pervasive challenge of IFFs, as stakeholders across Africa seek collaborative and innovative solutions to preserve the continent's socio-economic integrity and promote sustainable development.



Theme: Contemporary Taxation Issues in Africa

3 - 5 September 2024

Gaborone, Botswana



BORDER PROTECTION

COMBATING NARCOTICS: MRA'S VALIANT FIGHT AGAINST DRUG TRAFFICKING

The Mauritius Revenue Authority (MRA) plays a crucial role in border protection and drug enforcement by regulating customs operations and combating smuggling activities. The importation, selling, and consumption of illicit drugs is illegal and can lead to severe legal consequences, including imprisonment.

Seizure of cannabis with a market value exceeding Rs. 18 Million at the SSR International Airport

On December 1, 2024, the Mauritius Revenue Authority (MRA) Customs at SSR International Airport seized 15.05 kg of cannabis, worth over Rs 18 million. The cannabis was found in suspicious luggage that had been left over from a London Gatwick flight. After scanning, Customs found the luggage suspicious and proceeded to verify it, but the passenger had already left and was unreachable. A subsequent operation by the Anti-Drug and Smuggling Unit (ADSU) led to the passenger's return. The suitcase was opened, revealing 27 parcels of compressed leaf matter, which tested positive for cannabis. A K9 dog also reacted positively. Both passengers underwent body searches with no further findings and were handed over to the Anti-Drug and Smuggling Unit (ADSU) for investigation.

Seizure of cannabis worth Rs. 59 million at the SSR International Airport

On December 8, 2024, the Mauritius Revenue Authority seized 49.52 Kg of cannabis worth Rs 59,424,000 at SSR International Airport. Passengers arriving on British Airways Flight BA 2065 from London were intercepted by the Customs Anti-Narcotics Section (CANS) while exiting through the Green Channel. Their luggage was scanned, revealing suspicious images, leading officers to examine the bags. The passengers claimed they did not have the keys or codes for their locked luggage, which was

tagged in their names. The officers broke open the locks, finding 60 parcels of compressed leaf matter in one passenger's bags and 30 parcels in the other one. Field tests confirmed the presence of cannabis. A K9 sniffer dog also reacted positively to the luggage. A body search of both passengers yielded no abnormal findings, and they were subsequently handed over to the Anti-Drug and Smuggling Unit (ADSU) for further investigation.

Seizure of cannabis worth more than Rs. 20M at a freight station

On December 9, 2024, the Mauritius Revenue Authority (MRA) seized 17.2kg of cannabis worth over Rs 20 million at a freight station. The consignment, declared as personal effects, was targeted for examination by the MRA Customs Anti-Narcotics Section (CANS) based on risk indicators and previous seizures. Upon inspection, 16 packages of cannabis were found concealed in a box. A field test confirmed the substance, and a K9 sniffer dog also indicated the presence of drugs. The items were handed over to the Anti-Drug and Smuggling Unit (ADSU).

Seizure of cigarette papers worth Rs. 240 million at the Port

MRA Customs, in collaboration with the Divisional Crime Intelligence Unit and the National Coast Guard, seized 16 million cigarette papers valued at Rs 240 million. These goods were found smuggled in a shipment from Malaysia aboard the CMA-CGM Mekong. Customs officers detected the contraband during an inspection at a freight station. The importation of paper intended for illicit drug use is prohibited by law, and this seizure underscores MRA's sustained commitment to combating substance abuse and protecting public health.





DID YOU KNOW?

INTERESTING FACT

COURIER SERVICES

Courier services are redefining speed, convenience, and efficiency by providing comprehensive solutions for the swift collection and delivery of shipments. Customs authorities play an essential role in facilitating the smooth clearance of goods handled by these services, promoting cross-border trade while ensuring security and compliance with regulations.

UNDERSTANDING THE CUSTOMS PROCESS FOR CLEARING GOODS VIA COURIER SERVICES

Customs ensures timely processing of courier shipments through a structured procedure:

Manifest Submission: Courier services submit a manifest i.e., list of goods- generally loaded on incoming flights.

Sorting: Upon arrival, goods are sorted by Customs depending on their category I, II, III, or IV. Goods are categorised to streamline processing and clearance of consignments.

Category I: Correspondences and Documents

These are items with no commercial value and are exempt from duties and taxes.

Category II: Goods "Not Merchandised for Sale"

Goods classified under category II are generally goods of low value, i.e., MUR 1000 or lesser. These goods are processed and cleared with no payment of duty and taxes (excluding merchandise for sale, tobacco in any form, wines, spirits, arms and ammunition).

Category III: Goods "Not Merchandised for Sale"

These goods have a customs value above Rs 1000 and may be subject to the payment of duty and taxes depending on the nature of the goods. They are cleared through the E-Courier facility through the submission of a simplified customs declaration on the eCourier platform.

Category IV: Goods "Merchandised for Sale"

These goods are cleared conventionally through a Bill of Entry (BoE).

Undoubtedly, courier services are revolutionizing trade by simplifying and expediting the movement of goods across borders. The introduction of Simplified Declarations has enhanced customs procedures, promoting economic growth while maintaining strict regulatory compliance.





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