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HAPPY NEW YEAR **6**

EDITORIAL NOTE

Learning Together for a Stronger African Tax Future

As we turn the final pages of 2025, this December edition of MRA Newsletter offers more than a retrospective of activities and achievements, it captures a year of renewal, purpose and collective momentum for the Mauritius Revenue Authority.

The year 2025 marked a defining moment in the life of MRA with the arrival of a new leadership team: a new Director-General, a newly constituted MRA Board, with a new Chairman and Board members. This transition was not merely a change of guard; it infused the institution with fresh energy and a renewed impulse in our enduring quest for excellence. Guided by clear vision, sound governance and strong leadership, MRA continues to strengthen its role as a modern, responsive and trusted revenue authority.

On the operational front, MRA recorded an increase in revenue for the financial year 2024-2025, reflecting both improved compliance and the sustained efforts of our teams across departments. This performance underscores the importance of digital transformation, effective communication and taxpayer-centric initiatives, pillars that continue to shape our strategic direction.

Beyond figures and performance indicators, 2025 also highlighted the human and social values that define MRA. MRA Blood Donation Drive once again demonstrated the generosity and solidarity of our staff and the public we serve, with an increased number of pints donated in support of the national Blood Transfusion Service. This initiative remains a powerful reminder that our contribution to society extends well beyond our statutory mandate.

One of the flagship milestones of the year was the launch of MRA Tax Club Project. By engaging secondary school

students through an inter-college elocution and debate competition, MRA opened a new chapter in taxpayer education and youth engagement. This initiative gave concrete expression to our ambition to inculcate a culture of tax awareness and civic responsibility among the younger generation, while fostering critical thinking, leadership and informed dialogue. The enthusiasm and eloquence displayed by the students reaffirm that investing in youth is investing in the nation's future.

This edition also reflects the breadth of our mandate, illustrating how each component of MRA contributes to national development, security and prosperity.

As the year draws to a close, the End-of-Year Get-Together provided a fitting moment to celebrate achievements, strengthen bonds and express appreciation for the dedication and professionalism of MRA family.

Looking ahead to 2026, we do so with confidence, unity and determination, committed to excellence, guided by integrity, and driven by our shared mission to serve Mauritius.



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Filing of Returns & Statements

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TAX CONNECT

FROM COLLECTION TO CONNECTION: REDEFINING COMPLIANCE



In 2025, the Mauritius Revenue Authority did more than launch projects – it ignited a movement.

Following the resounding success of the Tax Club initiative for secondary schools, MRA has unveiled Tax Connect, a bold and transformative platform designed to redefine the relationship between the tax administration and the community it serves.

Tax Connect marks a decisive evolution in revenue administration. While tax collection remains the statutory mandate of any revenue authority, sustainable compliance in today's dynamic and complex economy demands more than enforcement. It requires dialogue. It requires trust. Above all, it requires connection.

Tax Connect embodies this strategic shift – from a system centred primarily on collection to one anchored in collaboration.

Driven by the vision of building a culture of compliance through knowledge-sharing and mutual respect, the initiative introduces a structured, segmented approach to taxpayer engagement. Recognising that each taxpayer group faces distinct realities, the programme establishes dedicated clusters, including SMEs, manufacturing enterprises, professionals, start-ups, and even HSC students – the taxpayers of tomorrow.

At its core, Tax Connect aims to:

- Promote voluntary compliance through customised, targeted education;
- Create structured two-way communication channels between MRA and key taxpayer segments;

- Proactively address concerns and misconceptions;
- Position MRA as an accessible, solution-oriented partner in national development.

Spearheaded by the Taxpayer Education and Communication Department (TECD), the initiative will unfold through a carefully designed one-year programme.

A dedicated Tax Connect Committee – comprising representatives from key MRA departments and chaired by the Director of the Operational Services Department – will oversee its implementation. Monthly theme-based activities, digital engagement strategies, direct outreach, and sectoral partnerships will ensure sustained interaction. Quarterly reviews and measurable performance indicators will drive continuous improvement.

Beyond its operational framework, Tax Connect reinforces MRA's core values: Partnership, Transparency, Empowerment and Education. It acknowledges a fundamental truth – that trust is the most valuable currency of public institutions.

As Tax Connect moves into its full implementation phase in 2026, it positions MRA as a forward-looking institution that listens, explains and collaborates.

More than an outreach initiative, Tax Connect is a strategic reaffirmation of the social contract. When taxpayers see themselves not merely as contributors, but as partners in nation-building, compliance transforms from obligation into conscious participation in shaping the future of the Republic of Mauritius.

MRA FOOTBALL FESTIVAL

BATER BOULE CROWNED CHAMPIONS



The Mauritius Revenue Authority (MRA) hosted its Annual Football Festival and Wellness Programme at the Gymkhana Football Ground on Saturday, 8 November 2025.

The event attracted around 200 participants and featured nine football teams, including three veteran teams. A highlight of the day was the veteran gala match, which was warmly received by players and spectators alike.

The competing teams were Monter Hogal Ba, Dubrovnik FC, Romeo FC, No Pressure, Gentleman SC

and Bater Boule. The veteran teams included Fusion Red, Evergreen Heroes and Red Star FC.

Bater Boule once again emerged as champions of the tournament, retaining their title. In the veteran category, Red Star FC claimed the top honours.

Dubrovnik FC and No Pressure finished as first and second runners-up respectively. The Best Fair Play Team award was presented to Monter Hogal Ba, while the Best Player award went to Mr Niven Vadivel Ramasawmy of Bater Boule.





MRA END-OF-YEAR GET-TOGETHER 2025

CELEBRATING ACHIEVEMENT, UNITY AND EXCELLENCE



On Wednesday, 17 December 2025, the SVICC came alive with music, cocktails and laughter as MRA Family gathered for an evening of celebration, joy and togetherness. Bringing together around 600 staff members, the festive and elegant event offered MRA family an opportunity to relax, reconnect and enjoy each other's company after a busy year.

Guests were treated to delicious food and a vibrant line-up of entertainment, with performances by La Nikita, Alain Ramanisum, Laura Beg and the talented musicians from Ravana Group, complemented by impressive showcases from the skilled dancers of Krumania Dance Academy and a captivating performance by saxophonist Ferdinand Bruno Boncoeur alongside Véronique, the talented violinist. The night reached its crescendo as DJ Emran Limbajee took over, lifting the energy to a lively climax and keeping the dance floor buzzing until the very end.

In his address to MRA Family, the Director General, Mr. Rohit Ramnawaz, warmly thanked staff for their commitment and teamwork throughout the year. He highlighted the successful rollout of the 2025/2026 Budgetary Measures, shared his pride in what had been achieved together and ended on a cheerful note by wishing everyone and their families a joyful festive season and a bright and prosperous New Year 2026.

The Chairman of MRA Board, Mr. Tej Kumar Gujadhur, also addressed the gathering and took the opportunity to extend his Christmas and New Year wishes to all MRA staff, conveying his warm regards and best wishes for continued success in the year ahead.



*Mr. Tej Kumar Gujadhur,
Chairman, MRA Board*



*Mr. Rohit Ramnawaz, Director-General,
MRA*



MRA End-of-Year Get-Together 2025 successfully combined celebration with reflection, reinforcing shared values of togetherness, positive energy and collective pride, and allowing staff to close the year on a high and unifying note.



Retrospective



MRA TAX CLUB 2025

NURTURING A CULTURE OF TAX AWARENESS AND YOUTH LEADERSHIP



In 2025, the Mauritius Revenue Authority (MRA) marked a significant milestone in its outreach and education strategy with the launch of MRA Tax Club, an innovative initiative designed to foster tax awareness, civic responsibility, and critical thinking among secondary school students across Mauritius and Rodrigues. The Tax Club successfully bridged the gap between taxation concepts and youth engagement, culminating in a highly anticipated Elocution/Debate Contest Grand Final that showcased exceptional talent, confidence, and intellectual rigour amongst youth.

The Grand Final was held on 25 September 2025 at the Integrated Customs Clearance Centre (ICCC) in Plaine-Magnien, bringing together the two most outstanding teams selected after a series of competitive rounds. The event stood as a celebration of eloquence, debate skills, and informed perspectives on taxation and nation-building.

After an intense and closely contested final, Belle Rose State Secondary School (SSS) emerged victorious, earning the prestigious title of Best School of MRA Tax Club Elocution/Debate Contest 2025. Belle Rose SSS was represented by Ms. Yoshita Yojna Serwan and Ms. Nianjinee Vernousha Shunmoogum, whose articulate arguments, clarity of thought, and persuasive delivery impressed both the jury and audience.

The finalist team from John Kennedy State College, represented by Mr. Pariksit Mudhoo and Ms. Thaiyal Appavoo, demonstrated commendable depth of knowledge and debating prowess, earning the distinction of Most Promising School. Their performance reflected the high standards set by the Tax Club initiative and the positive impact of structured civic education within schools.

Individual excellence was also recognised during the award ceremony. Ms. Yoshita Yojna Serwan of Belle Rose SSS was crowned Best Speaker, a well-deserved accolade that highlighted her outstanding oratory skills and confidence on stage.

Ms. Thaiyal Appavoo of John Kennedy State College received the Most Promising Speaker award, recognising her potential and impressive command of the subject matter.

The contest also acknowledged the contributions of the Runners-Up, Mr. Pariksit Mudhoo (John Kennedy State College) and Ms. Nianjinee Vernousha Shunmoogum (Belle Rose SSS), whose performances were marked by strong reasoning and effective teamwork.

At the semi-final stage, notable performances were delivered by Ms. Mitisha Devi Ayushi Seegoolam and Ms. Tejaswini Nawruttun from Droopnath Ramphul State College, as well as Ms. Jaanvee Kawol and Ms. Yuvena Soobramaniyan from Royal College Curepipe, further underscoring the depth of talent nurtured through the Tax Club.

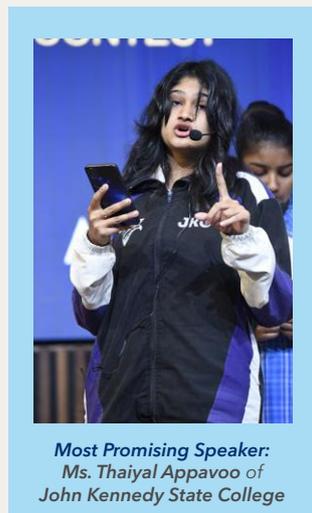
Prize money was awarded as follows: Rs 25,000 for Best Speaker, Rs 20,000 for Most Promising Speaker, Rs 10,000 each for the two finalists, and Rs 5,000 each for the runners-up, reflecting MRA's commitment to encouraging excellence and rewarding merit.

MRA Tax Club 2025 stands as a testament to the power of education, collaboration, and youth-driven dialogue in shaping a culture of compliance and civic pride in Mauritius.



Awards and Distinctions

- **Best School:** Belle Rose SSS
- **Most Promising School:** John Kennedy State College
- **Best Speaker:** Ms. Yoshita Yojna Serwan (Belle Rose SSS)
- **Most Promising Speaker:** Ms. Thaiyal Appavoo (John Kennedy State College)
- **Runners-Up:** Mr. Pariksit Mudhoo (John Kennedy State College) & Ms. Nianjinee Vernousha Shunmoogum (Belle Rose SSS)
- **Semi-final Runners-Up:** Ms. Mitisha Devi Ayushi Seegoolam & Ms. Tejaswini Nawruttun (Droopnath Ramphul State College), Ms. Jaanvee Kawol & Ms. Yuvena Soobramaniyan (Royal College Curepipe)



Prizes money awarded:

- Rs. 25,000 for Best Speaker
- Rs. 20,000 for Most Promising Speaker
- Rs. 10,000 each for the two finalists
- Rs. 5,000 each for the runners-up

INTERNATIONAL CUSTOMS DAY 2025

CUSTOMS DELIVERING ON ITS COMMITMENT TO EFFICIENCY, SECURITY, AND PROSPERITY



The Mauritius Revenue Authority (MRA) marked International Customs Day (ICD) 2025 on January 27, under the theme: "Customs Delivering on its Commitment to Efficiency, Security, and Prosperity." The event, held at the Integrated Customs Clearance Centre (ICCC) in Plaine Magnien, was graced by Honourable Dhaneshwar Damry, Junior Minister of Finance, who delivered the keynote address as the Chief Guest. The event was also attended by other officials from international organizations, including Mr. Badr Mouhcine, Head of Programmes for the EU-WCO HS and Rules of Origin Africa Programmes, and Mr. Marios Vitos from the Press and Information Section at the Delegation of the European Union to Mauritius and Seychelles.

Keynote Address Highlights

In his keynote address, Honourable Dhaneshwar Damry underscored two key enablers that are crucial for improving the efficiency of Customs operations: the digitalization of Customs procedures and the development of human resources. He expressed his satisfaction with the significant strides already made by Mauritian Customs in its digital transformation. This move, he emphasized, will not only enhance the efficiency of services but also foster a secure and transparent environment for trade.

Launch of Transformative Digital Tools

The event also marked the launch of several innovative digital tools and platforms aimed at revolutionizing Customs processes and facilitating smoother trade operations for businesses and individuals alike. These initiatives, which reflect MRA's commitment to modernizing its operations, include:

1. e-Tariff Platform

To modernize Customs procedures in Mauritius, the Honourable Junior Minister launched the e-Tariff Platform, a tool designed to simplify access to Customs Tariffs and provide essential guidance to economic operators regarding the importation and exportation process. The platform aims to streamline procedures, thus fostering more efficient trade operations.

2. e-Certificate of Origin

Another major digital tool launched was the e-Certificate of Origin, which addresses inefficiencies traditionally associated with paper certificates. This new system allows for the digital issuance and verification of Certificates of Origin, reducing delays and eliminating the risk of tampering. Businesses will benefit from faster processing times and lower compliance costs, significantly improving overall efficiency.

3. e-Courier System

In response to the growing volume of e-commerce transactions, MRA Customs introduced the e-Courier System, now available to all members of the public. This system allows online shoppers to easily file simplified declarations and make payments for duties and taxes through mobile applications. It offers a seamless, fast, and secure process for importing personal-use e-commerce consignments.

4. Scan-to-Pay Integration

Finally, to keep up with the demands of the digital era, MRA Customs has implemented the scan-to-pay option for Customs procedures. This integration facilitates a more user-friendly and efficient method of payment, marking a significant leap towards modernizing the payment process and reducing administrative burdens for users.

A Forward-Looking Vision

MRA's commitment to modernization and digital transformation is clear. By leveraging cutting-edge technology and enhancing its workforce's capabilities, MRA aims to make Mauritius a more competitive and efficient player in the global trade environment. These recent developments will modernize Customs operations, reduce administrative bottlenecks, and ensure a more secure and transparent trade ecosystem for all stakeholders.



Honourable Dhaneshwar Damry, Junior Minister of Finance



SAVE THE DATE

International Customs Day 2026 on the 26th of January

- **Customs protecting society through vigilance and commitment**

The International Customs Day 2026 will be observed on 26th January at the Custom House, Mer Rouge, Port-Louis. This annual event is a significant occasion for recognizing the vital role played by customs administrations worldwide.

The theme for 2026, as designated by the World Customs Organization (WCO), is *"Customs protecting society through vigilance and commitment."*

This theme underscores the vital role of customs in enhancing national security, protecting borders, and contributing to the well-being of societies globally. It highlights the ongoing challenges faced by customs officials and their dedication to ensuring safe and efficient trade while safeguarding citizens and nations.





The 2025 Individual Income Tax e-Filing season marked a significant step forward in voluntary tax compliance in Mauritius, with a notable increase in the number of taxpayers submitting their returns online by the statutory deadline. A total of 308,286 Individual Income Tax Returns were filed electronically by midnight on Wednesday, 15 October 2025, representing an increase of 11,279 returns compared to the previous year, when just over 297,000 taxpayers met the deadline in 2024.

This steady growth in e-filing reflects the sustained efforts of the Mauritius Revenue Authority (MRA) to promote digital services through targeted communication campaigns, and taxpayer engagement.

To reduce last-minute congestion and promote early submission, MRA introduced the **e-Filing Season 2025 Lucky Draw**. Taxpayers who filed their returns and completed any required payments electronically by 7 October 2025 were automatically eligible to participate in the draw and stand the chance of winning a cash prize **Rs. 25,000**.

This initiative proved effective, contributing to smoother system usage during peak periods and reinforcing positive taxpayer behaviour, while also highlighting MRA's commitment to innovation as a means of improving compliance and service delivery.

TSS and e-Filing Lucky Draws: Winners revealed

Commenting on the Taxpayer Satisfaction Survey 2025, Mr. Rohit Ramnawaz, Director-General of MRA, described it as an essential feedback mechanism to better understand taxpayer preferences and improve future taxpayer experience. He emphasised that this approach aligns with the IMF's Tax Administration Diagnostic Assessment Tool framework which advocates regular taxpayer feedback and public disclosure of survey results.

Winners of the Individual Income Tax e-Filing Lucky Draw

ANATAH, LEKRAJ : Rs. 25,000
 NINA, KERVIN GERARD WESTLEY : Rs. 25,000
 FRA, LOUIS CLAREL BERTY : Rs. 25,000
 EOLE, JEAN PATRICK : Rs. 25,000
 RAGAVEN, JAISWAREE : Rs. 25,000

Winners of the Taxpayer Satisfaction Survey Draw

1st Prize: TAUCKOOR ASHWIN KEVIN - Rs. 25,000
 2nd Prize: SONEA KAVIRAJ - Rs. 15,000
 3rd Prize: SOHAWON MOHAMMAD FAIZAL - Rs 10,000

BUDGETARY MEASURES 2025/26

BRP ELIGIBILITY AGE RAISED GRADUALLY TO 65, GOVERNMENT INTRODUCES INCOME SUPPORT

A monthly Income Support of Rs. 10,000

This year, the Government has brought significant changes to the National Pensions Act, introducing a phased increase in the eligibility age for the Basic Retirement Pension (BRP) from 60 to 65 years.

The reform, aimed at ensuring the long-term sustainability of the pension system. Under the new provisions, the BRP eligibility age has already been raised to 61 years as from 1 September 2025. This threshold will further increase to 62 years as from 1 September 2026.

The transition will continue in stages until full implementation is reached. Notably, individuals who turn 60 as from 1 September 2029 will only become eligible for the BRP upon reaching the age of 65.

Click [here](#) for more information.

► Income Support to persons attaining 60 years as from 01 September 2025



COMPULSORY VAT REGISTRATION

► Simplified VAT Registration



Value Added Tax (VAT) is a tax applied to goods and services. It is applicable to all taxable supplies made in Mauritius by a taxable person during their business activities. Additionally, VAT is also payable on the importation of goods into Mauritius, irrespective of whether the importer is a taxable person or not. The standard rate of VAT is 15%.

Following the enactment of the Finance Act 2025, any person in business, including individuals, companies, sociétés, or partnerships, whose turnover from taxable supplies **exceeds Rs. 3 million** per financial year, must now register for VAT.

Specifically, the following entities are mandated to register for VAT:

- i. Those with an annual turnover of taxable supplies exceeding or likely to exceed Rs. 3 million.
- ii. Holders of a Pleasure Craft Licence issued by the Tourism Authority for pleasure crafts longer than 12 meters, used for commercial purposes.

Failure to register under the VAT Act is an offense, and upon conviction, the individual may be liable to a fine not exceeding three times the amount of tax involved and to imprisonment for a term not exceeding eight years.

FAIR-SHARE CONTRIBUTION

Personal Tax

- An individual earning annual net income exceeding Rs. 12M, inclusive of dividend income, is required to pay a Fair-Share Contribution at the rate of 15% of his chargeable income after adding thereto any dividend income received during the year from domestic companies.
- For individuals earning above Rs. 24M, the tax rate is 20%.
- The contribution is collected under the PAYE system on income received by an individual and it is applicable for 3 consecutive income years.

Companies

Corporates having annual chargeable income above Rs. 24M are required to pay a Fair-Share Contribution at the rate of:

- 5% of chargeable income if they are subject to the standard tax rate of 15%;
- 5% of chargeable income for banks including on income derived by banks from transactions with non-residents and Global Business Companies; and
- 2% of chargeable income if they are subject to the reduced tax rate of 3%.

REVISION OF PERSONAL INCOME TAX RATES AND BANDS

The new income tax rates and bands are effective as from income year starting on 01st July 2025, i.e., on income received by an individual as from 01st July 2025.

NEW tax rates and bands	
Chargeable Income	Rate (%)
First Rs 500,000	0
Next Rs 500,000	10
Remainder	20

TOURIST FEE

▶ Registration of Tourist Accommodation and Payment of Tourist Fee



As per the amendments made to the Tourism Authority Act, a **Tourist Fee of €3 per night per tourist** is applicable since 01 **October 2025** for stays in

- Hotels
- Guesthouses
- Tourist residences
- Domaines

Tourists under 12 years will be exempted from payment of the fee.

Managers of the Tourist Accommodations are required to collect the Tourist Fee and remit the total amount collected in a month, together with a monthly return, to the Mauritius Revenue Authority, on or before the end of the following month.

SUGAR CONTENT EXCISE DUTY

Since 06 June 2025, the excise duty on sugar content in sweetened products has been increased from 6 cents to 12 cents per gramme of sugar.

Additionally, as from 01 October 2025, these 12 cents per gramme are also applied to:

- Chocolates
- Ice cream

DUTY FREE ALLOWANCE ON ALCOHOLIC PRODUCTS FOR INCOMING PASSENGERS

The duty-free allowance on alcoholic products for an incoming passenger, which is available in terms of three options, has been reviewed with effect from 01st September 2025.

Options for duty free purchase of alcoholic products	Allowance
Option 1	2 litres of whisky
Option 2	4 litres of wine
Option 3	1 litre of whisky + 2 litres of wine

TAX ARREARS SETTLEMENT SCHEME (TASS)

Where tax arrears and contribution arrears are outstanding as at 30 June 2025, under an assessment issued or a return submitted under the

- i. Income Tax Act;
- ii. VAT Act; or
- iii. Gambling Regulatory Authority Act; and
- iv. Social Contribution Act and Social Benefits Act 2021,

any penalty, interest or surcharge included in the arrears will be fully waived, provided that an application for the waiver is made to MRA on or before **Monday 01 December 2025** and the arrears are fully paid on or before **31 March 2026**.

TAX DISPUTE SETTLEMENT SCHEME (TDSS)

Under the TDSS, where tax, penalty, and interest due under an assessment issued, in respect of which proceedings before the Revenue Tribunal (Ex Assessment Review Committee), the Supreme Court or the Judicial Committee of the Privy Council, as the case may be, were pending as at 5 June 2025, the Director-General shall waive 100 % of such penalty and interest, provided:

- i. an application is made electronically to the Director-General on or before 31 Dec 2025;
- ii. the action leading to the proceedings is withdrawn before the date on which the application is made; and
- iii. payment of the outstanding tax is made on or before 31 March 2026.

VOLUNTARY DISCLOSURE SETTLEMENT SCHEME (VDSS)

Under VDSS, any eligible person who makes a voluntary disclosure on or before 31 March 2026 will benefit from a full waiver of penalties and interest in respect of:

- undeclared or under-declared income for the year of assessment 2024/2025 and any preceding years of assessment; and/or
- undeclared or under-declared taxable supplies for the taxable period ended 30 April 2025 and any preceding taxable periods.

VDSS is also applicable to a person who has been assessed after 05 June 2025 for the above-mentioned periods and who has objected to the assessment or appealed to the Revenue Tribunal (Ex Assessment Review Committee), the Supreme Court, or the Judicial Committee of the Privy Council and the case is still pending as at 31 March 2026, provided he withdraws his objection or appeal and agrees to the tax assessed.

To qualify for this waiver, the eligible person must also pay the tax due on or before **31 March 2026**.

MRA BLOOD DONATION 2025

HISTORIC MILESTONE: 2,049 PINTS COLLECTED

DON DISAN 2025

MERSI

Enn gran MERSI a tou bann doner ki finn donn zot disan.
Gras a zot, nou finn kolekte
2049 pint disan

Merkredi 16 ek Vandredi 18 Ziyet 2025.

MRA remerisie Minister Lasante ek tou bann partner ki finn donn zot soutien pou fer sa kanpagn **Don Disan 2025** la, enn vre sikse.

To'nn donn disan. To'nn donn lespwar. Nou rezwenn laner proseenn!

The Mauritius Revenue Authority (MRA) once again demonstrated its commitment to public service with the successful holding of its Annual Blood Donation Campaign, a tradition sustained since 2007.

This year's campaign, officially launched on Wednesday, 16 July 2025, organised in collaboration with the Ministry of Health and Wellness, was held across multiple locations, including Eham Court, Belfort Tower, the SSR International Airport, and the Integrated Customs Clearance Centre (ICCC).

This year marks a record-breaking 2,049 pints of blood collected, surpassing last year's total of 1,816 pints.

Location	Number of Pints collected
Eham Court	565
Belfort Tower	202
Custom House	554
SSR International Airport	359
Integrated Customs Clearance Centre (ICCC)	369
TOTAL	2049

The organization of MRA Blood Donation event required months of preparation and collaboration between MRA and the Ministry of Health and Wellness through the National Blood Transfusion Service. Other ministries also joined forces to support this noble cause. True success lies in working together and undoubtedly, this joint effort ensured the event ran seamlessly and effectively.

MRA extends its sincere appreciation to all the volunteers, donors, and stakeholders who played a vital role in making this annual event a success.





BORDER PROTECTION

DRUG SEIZURES BY MRA CUSTOMS IN 2025

Drug seized

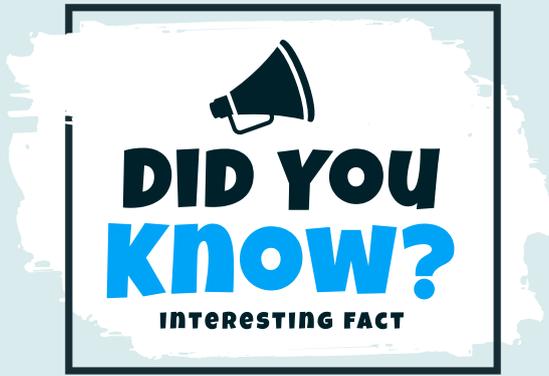
- Cannabis
- Cannabis Seeds/plants
- Cannabis Oil
- Hashish
- Methylenedioxyamphetamine (MDMA)
- Cocaine
- Heroin (Powder)
- Psychotropic Substances
- Synthetic Cannabinoids/drugs
- Precursors for Synthetic Drugs
- Methamphetamine (Crystal Meth)

Total Drug Cases: 120

**Total Street Value:
Rs. 8,379,724,279**

- For drug related offences, the applicable legal framework is the Dangerous Drugs Act 2000 (DDA 2000). Such offences are not limited to possession of drugs, but to a wider array of offences, including importation, illegal sales among others. The law does not discriminate between Mauritian and foreign accused.
- All suspected drug cases are referred to ADSU for enquiry and investigation as per the legislation (DDA 2000). The cases are either tried in a District, the Intermediary or the Supreme Court, depending on the gravity of the offence committed.

Year	2025			Place	SubTotals - STREET VALUE (Rs)
Drug Type	Cases	Weight (Grams)/Units	Street Value (Rs.)		
Cannabis	42	704,210.00	845,058,896.00	Airport	906,032,984.00
	14	50,837.84	60,974,088.00	Port	
Cannabis Seeds/plants- weight in unit	2	337 seeds	33,700.00	Airport	92,100.00
	6	64 seeds + 13 plants	58,400.00	Port	
Cannabis Oil	1	20	100,000	Airport	100,000.00
Hashish	8	58,396.45	291,982,250.00	Airport	293,012,650.00
	3	206.08	1,030,400.00	Port	
Methylenedioxyamphetamine (MDMA)	4	88.67	1,330,050.00	Port	1,330,050.00
Cocaine	7	6,966.00	104,490,000.00	Airport	6,601,112,700.00
				Port	
Heroin(Powder)	12	24,917.26	373,758,945.00	Airport	374,185,095.00
	1	28.41	426,150.00	Port	
Psychotropic Substances	2	2016 capsules	201,600.00	Airport	201,600.00
Synthetic Cannabinoids/drugs	6	6954.24 g + 99 sheets of	112,629,600.00	Airport	162,294,450.00
				Port	
Precursors for Synthetic Drugs	7	4035.59 g + 49 sheets of impregnated paper	49,664,850.00	Airport	39,240,000.00
				Port	
Methamphetamine (Crystal	2	141.51	2,122,650.00	Port	2,122,650.00
TOTAL	120	1,292,526.23			8,379,724,279.00



EXCISE SECTION – MAIN FACTS

The Excise Section oversees the regulation, control, and taxation of excisable goods.

It is composed of three specialized units and comprises 32 officers, including 1 Section Head (SH) and 3 Team Leaders (TLs).

A 

Structure of the Excise Section

Three Core Units:

1. Excise Operations
2. Bonded Tanks
3. Auction Sales

B 

Excise Operations Unit

Key Responsibilities:

1. Issuance and renewal of excise licenses
2. Collection of excise duty on locally manufactured goods
3. Enforcement actions at retail outlets

C 

Excisable Goods

The Excise Section regulates a wide range of products

1. Alcoholic Beverages: Beer, Wine, Champagne, Whisky, Cognac, Gin, Vodka, etc.
2. Tobacco Products: Cigarettes, Cigars, Cigarillos
3. Petroleum Products: Mogas, Diesel, Jet A-1, LPG
4. Soft Drinks and Sweetened Products: Syrups, Fruit Juices, Ice Cream, Chocolates
5. Packaging Materials: PET Bottles and Cans
6. Motor Vehicles

D 

Bonded Tanks Unit

Core Functions

1. Oversees importation of petroleum products
2. Monitors tanker discharge operations
3. Ensures accurate collection of excise duty and taxes

Petroleum Clearance Purposes:

1. Home consumption
2. Bunkering
3. Export
4. Freeport
5. Inter-oil company transfers

E 

Control and Compliance Measures

To ensure compliance, the Excise Section implements:

1. Dedicated monitoring at manufacturers' premises
2. Examination of books and records
3. Quarterly visits and stocktakes
4. Online CCTV access at operators' sites
5. Excise stamps on cigarettes and alcoholic products
6. Unannounced retail inspections to verify legal compliance

F 

Auction Sales Unit

This unit manages the Customs Warehouse and is responsible for:

1. Storage of seized, abandoned, and over-lying goods
2. Sale of goods through e-auction
3. Disposal of condemned goods
4. Destruction of IPR-infringed goods



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