

C O N G R A T U L A T I O N S

MRA TAX CLUB CONTEST 2025

**BELLE ROSE SSS
CROWNED CHAMPION**



Ms. Yoshita Yojna SERWAN

Ms. Nianjinee Vernousha Shunmoogum

EDITORIAL NOTE

MRA Tax Club: Inspiring a New Generation of Responsible Citizens

September 2025 will long be remembered as the month that anointed one of the most inspiring initiatives ever launched by the Mauritius Revenue Authority for the younger generation: the MRA Tax Club Project. What started as a concept to engage students in understanding the philosophy of taxation has evolved into a vibrant national movement. It has brought together tax professionals, schools, rectors, teachers, coordinators, MRA and the Ministry of Education in a shared mission: to nurture a generation of responsible, informed and engaged citizens.

From its inception, the project aimed to move beyond explaining taxation as mere figures and returns. It sought to reveal its true essence - the invisible bond connecting every citizen to the nation's collective progress.

Built on the belief that education is the foundation of compliance, the Tax Club has become a platform for young minds to discover that paying taxes is not a burden, but an act of civic pride.

The journey culminated in the Grand Final of the Elocution and Debate Competition among State Secondary Schools - a spectacle of talent, intellect and conviction. Students expressed themselves with eloquence and passion, tackling issues of fairness, compliance and social justice. The performance of Belle Rose State Secondary School, the winner, stood out as a shining example of teamwork, creativity and insight.

The presence of the Director-General of the MRA, Mr. Rohit Ramnawaz and the Junior Minister, Ministry of Finance, Honourable Dhaneshwar Damry, added gravitas to the event.

Mr. Ramnawaz underscored the importance of nurturing trust between citizens and the tax administration through education and dialogue. Minister Damry reminded students that Mauritius's future depends on their sense of contribution, integrity and collective purpose.

The Ministry of Education's partnership was instrumental in transforming this vision into reality. Teachers, rectors and Tax Club coordinators across the island demonstrated remarkable commitment, mentoring their students and reinforcing that learning about taxation is learning about citizenship itself.

The MRA is now determined to extend the Tax Club initiative to all secondary schools, including Rodrigues, while launching the Tax Connect Programme to reach professionals, entrepreneurs and tertiary students.

The Tax Club is more than a project, it is a movement of hearts and minds, shaping a culture of fairness, transparency and civic pride. Through it, the MRA continues to build not just better taxpayers, but better citizens - the true partners in progress of a brighter Mauritius.



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In a display of eloquence and intellect, Belle Rose SSS emerged as the winner of the Grand Final of the Mauritius Revenue Authority (MRA) Tax Club Elocution/Debate Contest 2025, securing the title of Best School.

The final, held on 25 September 2025 at the Integrated Customs Clearance Centre (ICCC) in Plaine-Magnien, brought together the top two teams, Belle Rose SSS, represented by Ms. Yoshita Yojna Serwan and Ms. Nianjinee Vernousha Shunmoogum, and John Kennedy State College, represented by Mr. Pariksit Mudhoo and Ms. Thaiyal Appavoo, in a spirited contest of ideas.



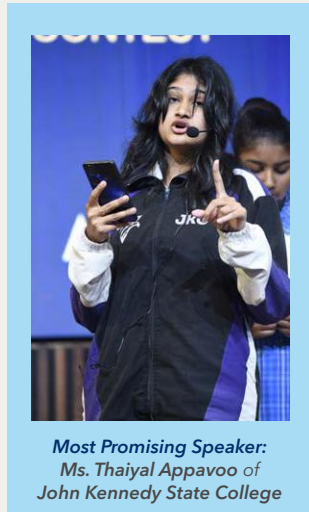
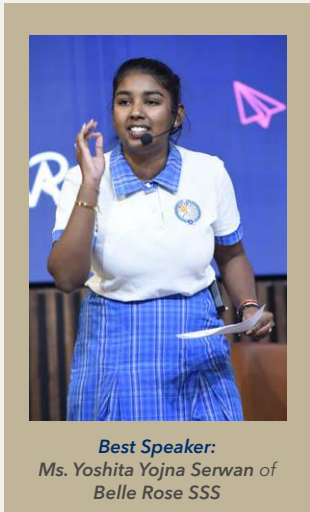
Grand Final Structure

The Grand Final comprised four engaging segments:

- 1. Elocution (5 minutes per candidate):** Theme – “Fighting Poverty Together: How MRA Can Make a Difference in Mauritius.”
- 2. Debate (10 minutes, 5 minutes per team):** Motion – “This House believes that MRA has a key role to play in eradicating poverty in Mauritius.”
- 3. Battle:** Rebuttals and counter-rebuttals delivered in successive slots of 2 minutes, 2 minutes, and 1 minute, testing clarity of thought and spontaneity.
- 4. Rapid-Fire Round:** Ten questions per team, designed to assess participants’ knowledge of the MRA, taxation, and fiscal citizenship.

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

Keynote Address

Honourable Dhaneshwar Damry, Junior Minister, Ministry of Finance, graced the event as Chief Guest. In his keynote address, Minister Damry stressed that competitions like the Tax Club Debate are not only about winning, but about preparing for the future, sharpening reasoning and building leadership potential.

Paying tribute to Sir Seewoosagur Ramgoolam on his 125th birth anniversary, the Minister underlined the Father of the Nation's commitment to education and highlighted that the Tax Club Debate was a fitting homage to his legacy. *"The grass is not always greener elsewhere, it becomes greener where you nurture and cultivate it. This is what Sir Seewoosagur Ramgoolam did, this is what today's leadership is doing and this is what your generation must continue to do,"* he said.



Hon. Dhaneshwar Damry, Junior Minister, Ministry of Finance



Address by the Director-General of MRA

Mr. Rohit Ramnawaz, Director-General of MRA, underlined the importance of trust and voluntary compliance: *"At the Mauritius Revenue Authority, we firmly believe that voluntary compliance is the cornerstone of a fair and sustainable tax system. When taxpayers willingly comply, the costs of enforcement are significantly reduced, trust in public institutions is strengthened and national development is accelerated. Voluntary compliance cannot be imposed, it must be cultivated. It flourishes when citizens are well-informed, when they see that their taxes are being used wisely and when they feel part of a shared national vision,"* he stated.



Mr. Rohit Ramnawaz, Director-General, MRA

Welcome Remarks

Delivering the welcome remarks, Mr. Amick Teeluckdharry, Assistant Director at the Taxpayer Education and Communication Department (TECD), and who has been behind the initiation of the tax club project, stressed the role of youth engagement in shaping the nation's future: *"At MRA, we believe that engaging with the youth is not a choice, it is a responsibility. We are inspired by the "Three Box Solution" of Professor Vijay Govindarajan: Manage the present effectively, forgetting the past selectively and preparing for the future, today! These participants are not just debating the future of Mauritius, they are actively shaping it."*



Mr. Amick Teeluckdharry, Assistant Director at the Taxpayer Education and Communication Department, MRA

The successful execution of the Tax Club Debate Competition has been made possible under the leadership of Dr. Rakesh Thecka, Team Leader at TECD.

With commitment and effective coordination, Dr. Thecka has steered the project from planning to implementation, ensuring that the contest continues to inspire students while promoting the values of compliance and civic responsibility.

Celebrating Youth and Civic Engagement

MRA Tax Club Contest 2025 highlighted the skills, knowledge and commitment of Mauritian youth. Congratulations to Belle Rose SSS and to all participants for their outstanding performance, reflecting their engagement with civic responsibility, voluntary compliance and national development.



Dr. Rakesh Thecka, Team Leader at the Taxpayer Education and Communication Department, MRA





INDIVIDUAL INCOME TAX RETURNS e-FILING SEASON 2025

DEADLINE: WEDNESDAY 15 OCTOBER 2025

- As of 30 September 2025, more than 131,000 taxpayers had submitted their Individual Income Tax Returns online. This demonstrates a continued increase in the adoption of digital filing methods, reflecting the efficiency and convenience provided by MRA.
- **NEW INCENTIVE:** Taxpayers who submit their Income Tax Returns before 07 October 2025 will automatically be entered into a lucky draw for a chance to win five Cash Prizes of Rs. 25,000!

The Mauritius Revenue Authority (MRA) extends its sincere appreciation to all taxpayers who have submitted their returns for the e-Filing Season 2025.

Likewise, MRA also respectfully reminds all individual taxpayers to file their Income Tax Returns and settle any outstanding tax, if applicable, by Wednesday, 15 October 2025, through its website: www.mra.mu

Taxpayers are urged to avoid delays, as late submission or non-payment of tax may entail penalties and interest charges.

LUCKY DRAW: Five Winners to receive Rs. 25,000 each!

To encourage early submission and avoid last-minute inconvenience, MRA has launched a Lucky Draw for early filers. Individuals who submit their returns and settle any tax due electronically by Tuesday, 07 October 2025 will be automatically qualified to participate in the draw.

Five winners will each receive a cash prize of Rs. 25,000. The draw will be held on Wednesday, 29 October 2025, under the supervision of the Gambling Regulatory Authority (GRA).



**Individual Income Tax Returns
e-Filing Season 2025**



LUCKY DRAW

WIN FIVE CASH PRIZES of
Rs. 25,000

Individual taxpayers who submit their income tax returns and effect payment, if any, electronically by
Tuesday 07 October 2025
will automatically qualify to participate in a **Lucky Draw**.
Five lucky winners will each receive a cash prize of Rs. 25,000.

e-File and e-Pay on www.mra.mu



Scan the above QR Code and follow the instructions for a seamless e-filing of your individual income tax return!

**Book an
e-Appointment**
Assistance for filing of Individual Income Tax return



The **e-Appointment** facility is available on MRA website and allows taxpayers to reserve a time slot on a particular day, at their convenience. Assistance to file their income tax return will be provided by MRA officers through a **WhatsApp Video Call** on the day and time of the appointment.

The deadline to file individual Income Tax Returns and effect payment, if any, by latest **Wednesday 15 October 2025**.

REGISTRATION OF TOURIST ACCOMMODATION AND PAYMENT OF TOURIST FEE EFFECTIVE AS FROM 01 OCTOBER 2025

► Registration of Tourist Accommodation and Payment of Tourist Fee



With effect from 1 October 2025, a Tourist Fee has been introduced, and the Mauritius Revenue Authority (MRA) has been entrusted with the responsibility of collecting this fee.

A tourist is defined as “any person who, away from his home, travels within Mauritius for a period of less than 12 months and who visits or intends to visit any place.”

The Tourist Fee amounts to **3 Euro per tourist**, aged 12 years and above, for each night stayed in a tourist accommodation. For the purpose of the Act, a night means the hours or part of the hours between midnight to 6 a.m. and 6 p.m. to midnight. The fee is payable only if the tourist has been charged for accommodation, applies regardless of whether the accommodation is licensed by the Tourism Authority or not, must be remitted to MRA strictly in Euro, even if collected in other currencies and is not applicable to tourists staying in Rodrigues.

The manager of a tourist accommodation is responsible for collecting the Tourist Fee from tourists, submitting monthly returns to MRA, and ensuring timely payment. For clarity, a manager is defined as the person responsible for the overall management of a tourist accommodation and is accountable for its compliance with all Tourist Fee obligations.

Exemptions

The fee shall not be charged on the following categories of persons:

- Tourists under the age of 12 years;
- Tourists staying free of charge;
- Residents of Mauritius;
- Mauritians living abroad and holding a Mauritian passport;
- Holders of a valid Premium Visa;
- Holders of a valid Residence Permit.

Registration of Tourist Accommodation

Every manager of an existing tourist accommodation is required to register the tourist accommodation with MRA by 25 September 2025 at latest.

A “Tourist Accommodation” means a tourist enterprise such as a Domaine, Guesthouse, Hotel, or Tourist Residence registered or required to be registered under the Tourism Authority Act.

For accommodations licensed or starting operations on or after 26 September 2025, registration must be completed within 14 days of licensing or commencement.

Registration is available through MRA website: www.mra.mu using the **Tax Account Number** of the accommodation as username and the same **Password** used for filing tax returns.

If the password is not available, it may be retrieved via the online password management facility.

Return and Payment

After registration, managers are required to submit a monthly return electronically through MRA website, declaring the number of tourists in respect of whom fees are payable, those under 12 years for whom fees are not payable, as well as other residents.

The return must include the amount of tourist fee payable and collected for each night of the month and must cover every night of the month. Returns and payments must be submitted electronically to MRA on or before the end of the following month, with the Tourist Fee being remitted strictly in Euro.

For example, the return for October 2025 must be filed by 30 November 2025. In the event of cessation of business, managers must notify MRA in writing within seven days and settle any fee due within 7 days from the date of cessation.

Failure to Comply

Failure to pay the Tourist Fee within the prescribed time will attract a penalty of 10% on the unpaid amount and interest of 1% per month or part thereof, capped at 100% of the fee payable.

Where MRA determines that the correct amount has not been paid, it may issue an assessment claiming the fee due together with penalties and interests.

A manager commits an offence where he fails to file a return, fails to pay the fee, submits false or misleading returns, or contravenes any provision of the law. On conviction, such an offence may result in a fine of up

to **MUR 500,000** and imprisonment not exceeding five years, in addition to repayment of any outstanding amounts with penalties and interests.

Guide

MRA has published a comprehensive guide with all pertinent information, which is easily accessible on its website: www.mra.mu

Assistance

For assistance on the registration and application of the Tourist Fee, managers may contact **Registration@mra.mu** or call MRA Help Desk on **207 6000** during working hours.



COMPULSORY VAT REGISTRATION

EFFECTIVE AS FROM 01 OCTOBER 2025

► Simplified VAT Registration



The Mauritius Revenue Authority (MRA) informs the public, and more particularly persons in business, of important amendments brought to the Value Added Tax Act through the Finance Act 2025. These amendments, which take effect as from 1 October 2025, broaden the scope of compulsory VAT registration and have direct implications for small and medium enterprises as well as other operators in the economy.

Legislative Amendments

The **VAT registration threshold has been reduced from Rs. 6 million to Rs. 3 million**. Henceforth, any person in business whose annual turnover of taxable supplies exceeds or is likely to exceed Rs. 3 million is mandatorily required to register for VAT.

In addition, the legislation provides that **holders of a Pleasure Craft Licence**, issued by the Tourism Authority in respect of a vessel exceeding **12 metres in length** and used for commercial purposes, are also required to be compulsorily registered for VAT, irrespective of turnover.

All applications for registration must be submitted **on or before 30 September 2025** in order for registration to take effect from **1 October 2025**.

Registration Process

To facilitate the registration exercise, MRA has introduced a simplified VAT registration facility accessible on its website www.mra.mu.

Applicants may log in using their **National Identity Card (NID/NCID)**, **Business Registration Number (BRN)** or **Tax Account Number (TAN)** together with their password. In cases where a password has not yet been set or has been forgotten, it can be retrieved through the password management system available on MRA website.

Alternatively, persons in business may:

- Submit a manual VAT Registration Form available on MRA website
- Apply for VAT registration when registering their business through the **Corporate and Business Registration Integrated System (CBRIS)**
- Lodge their completed application form at MRA Head Office in Port Louis either in person, by post or via email at registration@mra.mu

Upon registration, MRA will issue a VAT Registration Number (identical to the applicant's TAN), a Certificate of Registration and a distinctive mark. These documents must be displayed in a conspicuous place at each of the registrant's business premises.



Obligations of a VAT-Registered Person

A person who has been registered for VAT is subject to the following obligations:

- **Charging VAT:** VAT must be charged at the prescribed rate (currently 15%) on all taxable supplies of goods and services made on or after the effective date of registration
- **Issuing VAT invoices:** Every taxable transaction must be supported by a VAT invoice bearing the details required by law including the VAT Registration Number, date, description of supply and VAT charged
- **Record keeping:** Proper business records, in English or French whether paper-based or electronic, must be maintained and retained for a minimum of five years from the completion of the transaction
- **Submission of VAT returns:** VAT returns must be submitted on a quarterly basis unless the turnover exceeds Rs 10 million in which case monthly returns are required. Businesses with a turnover below Rs 10 million may nevertheless opt for monthly returns
- **Payment of VAT:** Any VAT charged on supplies (output VAT) must be remitted to MRA after deduction of allowable input VAT within the prescribed time limits

Submission of VAT Returns

The taxable periods for quarterly VAT returns are as follows:

- **Quarter ended 31 March (covering 1 January - 31 March)**
- **Quarter ended 30 June (covering 1 April - 30 June)**
- **Quarter ended 30 September (covering 1 July - 30 September)**
- **Quarter ended 31 December (covering 1 October - 31 December)**

VAT returns must be submitted within 20 days from the end of the month or quarter to which they relate. Where the due date falls on a weekend or public holiday, the return may be submitted on the following working day.

Where the return and payment are submitted electronically, taxpayers benefit from an extended deadline, up to the end of the following month.

Consequences of Non-Compliance

MRA draws the attention of all concerned that failure to register for VAT when required by law is a serious offence. On conviction, a person may be liable to:

- A fine not exceeding three times the amount of tax involved
- Imprisonment for a term not exceeding 8 years

Furthermore, VAT-registered persons who fail to submit their VAT returns or effect payment within the prescribed deadlines will be liable to penalties and interest, including:

- Penalty for non-submission of return: Rs 2,000 per month or part thereof up to a maximum of Rs 20,000 (capped at Rs 5,000 for small enterprises)
- Penalty for late payment of tax: 10% of tax due (reduced to 2% for small enterprises)
- Interest: 1% per month on unpaid tax until full settlement, subject to a cap of 100% of the tax payable

Support and Assistance

In order to accompany taxpayers during this important transition, MRA has established dedicated SME Help Desks at its Head Office in Port Louis. Officers are available to provide guidance on the registration process and on VAT obligations in general.

Taxpayers may also:

- Contact MRA on 207 6000 during working hours (08:45 - 16:30)
- Send an email to registration@mra.mu
- Make use of the e-appointment facility available on [MRA website](#)

Additional resources, including [VAT Guides](#), rulings and explanatory notes, are also accessible on [MRA website](#).



REGIONAL TADAT WORKSHOP

DRIVING TAX REFORM THROUGH COOPERATION



The Mauritius Revenue Authority (MRA), in collaboration with the Tax Administration Diagnostic Assessment Tool (TADAT) Secretariat, launched the Regional TADAT Workshop at the Integrated Customs Clearance Centre (ICCC), Plaine Magnien.

Held from 8 to 12 September 2025 under the theme “Beyond 10 Years of TADAT Assessment: *Building Stronger Tax Systems for Tomorrow with Field Guide 2025*,” the workshop represents a landmark in regional cooperation and tax system reform.

Wide Regional Participation

The workshop brought together delegates from 22 countries across Africa, including: Angola, Cape Verde, Eritrea, Eswatini, Ethiopia, Kenya, Gambia, Ghana, Lesotho, Liberia, Malawi, Mozambique, Namibia, Nigeria, Rwanda, Seychelles, Sierra Leone, South Sudan, Uganda, Zambia, Zimbabwe, and Mauritius.

Launching Ceremony

The official opening was held in the presence of:

- The Honourable Dhaneshwar Damry, Junior Minister, Ministry of Finance, as Chief Guest;
- Mr. Tej Gujadhur, Chairman of the MRA Board;
- MRA Board Members;
- Mr. Rohit Ramnawaz, Director-General, MRA;
- Members of the MRA Management Team.

Reform, Perform, Transform

In his keynote address, Hon. Mr. Dhaneshwar Damry commended the participation of representatives from the 22 African countries. He described their involvement as a prerequisite for fostering peer-to-peer learning, facilitating knowledge transfer and developing solutions tailored to regional fiscal contexts. He emphasized: *“The workshop comes at a pivotal time, serving as an opportunity to reflect on lessons learned, chart a renewed and forward-looking TADAT field plan and reinforce regional collaboration through the exchange of knowledge and best practices.”*



Hon. Dhaneshwar Damry, Junior Minister, Ministry of Finance

The Hon. Minister reiterated the Government’s commitment to ushering in a wave of transformation across the public sector through a comprehensive agenda of reforms and modernization. He recalled the Government’s guiding motto: “Reform, Perform, and Transform.”



Hon. Damry emphasized the Government's commitment to transparency, reliability, and responsibility in financial governance, highlighting MRA's ongoing reforms to create a fairer, more efficient, and trusted tax system.

Addressing the broader regional challenges faced by African nations, the Hon. Minister identified the optimization of revenue collection as a key priority. He stressed the urgent need to mobilize adequate financial resources from within domestic economies to meet the evolving demands and aspirations of their people. On this score, Hon. Damry asserted that an effective tax collection system is the backbone of a sustainable and inclusive economy. He underscored the imperative for continuous improvement in the efficiency and effectiveness of tax administrations across the region, and expressed strong confidence in TADAT as a valuable tool in achieving this goal.



Data-Driven Tax Services

Aligned with the shared objective of promoting fiscal efficiency, Mr. Rohit Ramnawaz, Director-General of the MRA, announced new reforms to strengthen the entire revenue cycle and simplify fair compliance for taxpayers. He highlighted that, on the assessment side, MRA is moving from basic digital filing to taxpayer-friendly services. *"The focus is on developing pre-assessment tools that leverage third-party data and analytics to help taxpayers file accurately the first time, thereby reducing the need for corrections or disputes later"*, the Director-General stated.



Mr. Rohit Ramnawaz, Director-General, MRA

Mr. Ramnawaz added that the focus is no longer merely on adopting global standards, but on leveraging them effectively. With the Common Reporting Standard (CRS) already operational, Mauritius is enhancing its capacity to analyze and act on the data exchanged with partner jurisdictions, ensuring that offshore income is not only reported but also properly assessed, monitored and taxed where appropriate. He affirmed that Mauritius will soon advance its transfer pricing framework, intensifying scrutiny of profit-shifting practices and expanding collaboration with the Organisation for Economic Co-operation and Development (OECD), the African Tax

Administration Forum (ATAF) and other global bodies. These efforts will reinforce Mauritius's reputation as a credible and transparent jurisdiction, while sending a clear message that compliance will be made easier for taxpayers. *"By doing so, the country remains firm and uncompromising in its fight against fiscal evasion and illicit financial flows"*, Mr. Ramnawaz concluded.

Voices of Partnership: Advancing Regional Tax Reform

Mr. Modeste Mopa, Head of the TADAT Secretariat, described the workshop as a milestone in the organization's ongoing commitment to strengthening tax administration. He emphasized that the primary objective of the event is to exchange comprehensive and actionable strategies aimed at building resilient tax systems that are better equipped to navigate the complexities of shifting economic and fiscal landscapes.



Mr. Modeste Mopa, Head of the TADAT Secretariat

Mr. Sukhwinder Singh, Country Director of AFRITAC South, highlighted the participating countries' shared commitment to strengthening tax administration. He stressed the importance of tailored training to equip tax authorities with the skills needed to improve tax collection and compliance. Mr. Singh also reaffirmed AFRITAC's ongoing support for technical assistance and capacity building to achieve these goals. He expressed his wish to incorporate customs activities in the TADAT exercise.



Mr. Sukhwinder Singh, Country Director of AFRITAC South

Mr. Dhoojanaden Maunikum, Director of the Human Resources and Training Department (HRTD), pointed out that the MRA enjoys a strong partnership with the International Monetary Fund (IMF). He highlighted that the collaboration between both parties is marked by a shared dedication to strengthening revenue mobilization, improving transparency and adopting international best practices in tax administration. Mr. Maunikum emphasized that the IMF's technical assistance and capacity-building initiatives have been vital to driving progress and exemplifying a model of effective regional partnership.



**Mr. Dhoojanaden Maunikum,
Director, Human Resources and Training Department, MRA**



TADAT

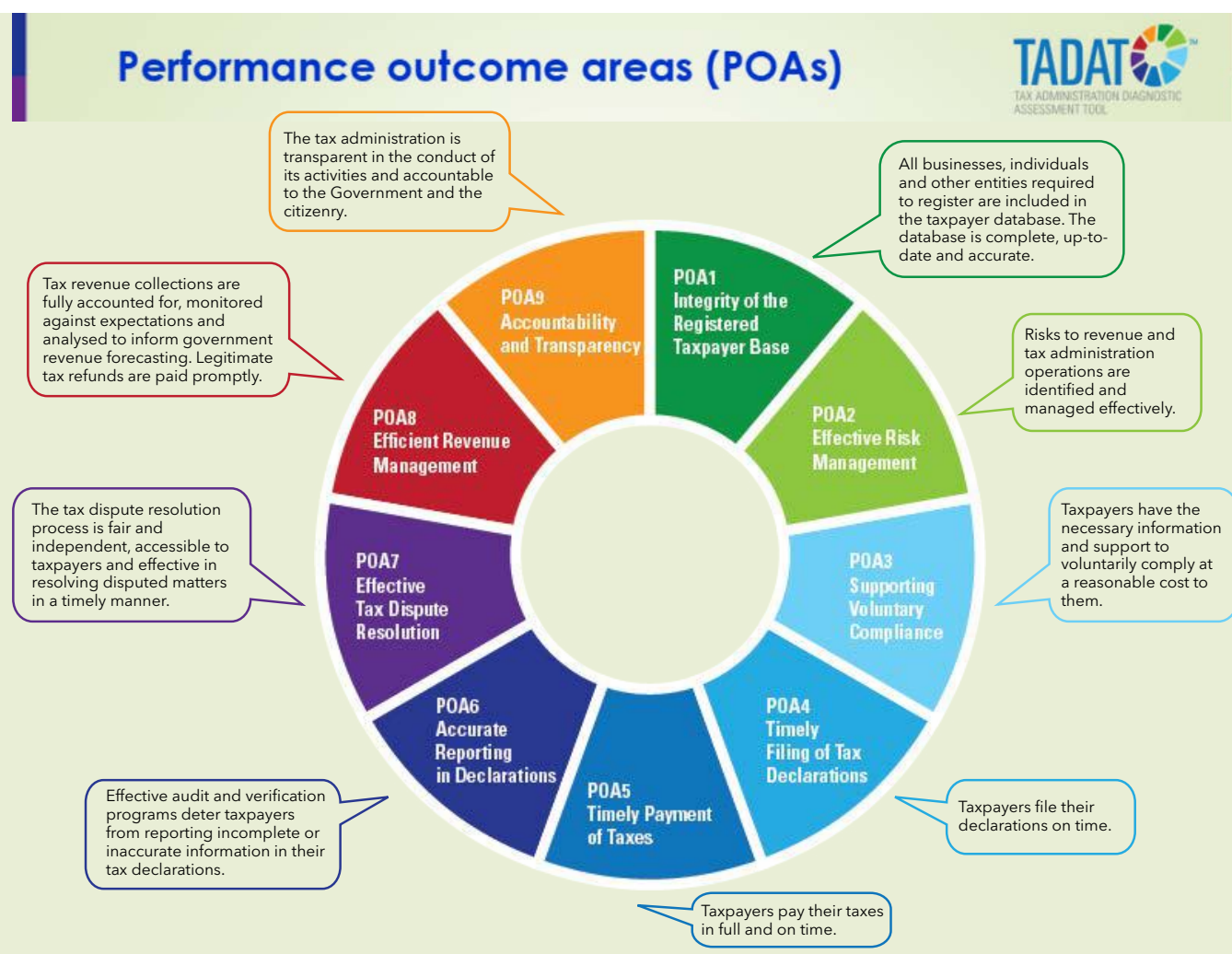
TADAT is a globally recognized framework that objectively assesses a country's tax administrative processes across nine Key Performance Outcome Areas, using 32 indicators and 55 measurement dimensions. This comprehensive approach identifies strengths and opportunities for reform. By adopting TADAT, Mauritius reinforces its regional leadership and commitment to international best practices, enhancing revenue collection, supporting economic resilience and promoting sustainable fiscal development.

Objective

TADAT provides an objective assessment of the health of a country's tax administration by evaluating how well it performs in managing key direct and indirect taxes that are vital to central or subnational government budgets.

Methodology

There are 9 key performance outcome areas (POAs) covering the administration functions, processes and institutions. They are assessed on 32 high-level indicators, each built on 1 to 5 dimensions adding up to 55 measurement dimensions, making TADAT a comprehensive diagnostic tool.



Technical coverage

TADAT assesses revenue management and tax administration through:

- assessments measuring the performance of tax collection,
- tax administration frameworks and systems,
- institutional and organizational arrangements for revenue collections and reporting, and
- compliance and risk involved in revenue administrations.

TADAT focuses on assessing the performance of a country's major national taxes, including Corporate Income Tax (CIT), Personal Income Tax (PIT), Value Added Tax (VAT) or its equivalent (such as sales tax), and Pay As You Earn (PAYE) amounts withheld by employers—which are, in effect, remittances of PIT. In some cases, Social Security Contributions (SSCs) are also included in the assessment, particularly where they represent a significant source of government revenue and are collected by the tax administration, as is the case in many European countries.

TADAT assessments:

- Identify the relative strengths and weaknesses in systems, processes, and institutions.
- Create a shared view on the condition of the system among all stakeholders (e.g., country authorities, international organizations, donor countries, and technical assistance providers).
- Set the reform agenda, including reform objectives, priorities, initiatives, and implementation sequencing.
- Facilitate coordination of external support for reforms and achieving more efficient implementation.
- Monitor and evaluate reform progress by way of subsequent repeat assessments.

Benchmarking system

Benchmarking with a scoring system, each of the 55 measurement dimensions is assessed separately, using the four-point “A, B, C, D” scale, and the scores are combined using one of two available methods to reach the indicator score based on the assessment of its respective individual dimensions.

Method 1 is used for all single-dimensional indicators and for multidimensional indicators where poor performance in one dimension is likely to undermine the impact of good performance in another.

Method 2 is based on averaging the scores for individual dimensions of an indicator. It is used for multidimensional indicators where a low score on one dimension does not necessarily undermine the impact of higher scores in another.

Details of the scores:

A – Performance meets or exceeds international good practice. For TADAT purposes, good practice is a tried and tested approach applied by a majority of leading tax administrations. This can be expected to evolve over time as technology advances and innovative approaches are tested and gain wide acceptance.

B – Sound performance (i.e., healthy level but below international best practice).

C – Weak performance relative to international good practice.

D – Inadequate performance. This is applied when the requirements of a C rating or higher are not met. D is also applied when there is insufficient information available for assessors to determine and score the level of performance.

MRA's first TADAT Assessment

An in-depth assessment of Mauritius's tax administration system was conducted from 23 August to 5 September 2017, using the Tax Administration Diagnostic Assessment Tool (TADAT).

The 2017 Performance Assessment Report clearly demonstrates that MRA's embrace of technology has been crucial in driving substantial improvements in its overall performance.

The assessment team included Messrs. Andrew Masters (Head – Fiscal Affairs Department), Thabo Letjama (Resident Tax Advisor – AFRITAC South), Frode Lindseth (FAD Contracted Expert), and Ms. Sameera Khan (African Tax Administration Forum).



MRA's first TADAT assessment in 2017

The 2017 Performance Assessment Report highlighted that MRA is fully aware of the importance of measuring the performance of all core functions and has developed a comprehensive set of key performance indicators that are regularly monitored and evaluated.

The report also underlined that MRA is aligned with international best practices and actively adopts emerging strategies that benefit both the organization and its stakeholders.

Key achievements highlighted in the 2017 Performance Assessment Report

- The taxpayer register is accurate and reliable.
- Multiple third-party data sources are used to keep the taxpayer register up to date.
- MRA has a comprehensive process for identifying, assessing, and mitigating institutional risks.
- A wide range of easily accessible information is made available to taxpayers.
- An independent, effective, and graduated dispute resolution process exists and is used by taxpayers.
- Tax revenues are fully accounted for through an efficient revenue accounting system.
- The VAT refund system is well established and operates efficiently.
- Well-functioning and mature internal assurance mechanisms are in place.

STUDY TOUR ON INTEGRITY AND INTERNAL AFFAIRS MANAGEMENT

MRA HOSTS DELEGATION FROM NIGER

From 21 to 26 September 2025, MRA welcomed a high-level delegation from the *Direction Générale des Douanes (DGD)* of Niger for a comprehensive study tour on Integrity and Internal Affairs Management. The visit forms part of the growing collaboration between African customs administrations to strengthen governance frameworks, reinforce transparency, and promote a culture of integrity in public service.

The delegation was led by Mr. Abdou Habi, Director of Human Resources at the DGD Niger, and Colonel Amadou Adamou Sinka, Director of Internal Audit and Control.

During their visit, the delegates paid a courtesy call on the Director-General, Mr. Rohit Ramnawaz, where discussions centred on strengthening institutional ethics and enhancing internal control mechanisms within customs operations.

A structured learning exchange

The study tour focused on two key, interconnected areas:

1. Strengthening Institutional Capacity in the Conduct of Investigations:

This component involved sharing best practices and techniques to efficiently, systematically, and ethically carry out administrative investigations into allegations of malpractice or misconduct within customs operations.

2. Internal Affairs Management:

This area emphasised best practices for maintaining a high standard of professional integrity within customs operations. Based on the MRA's own focus, this included topics such as:

- Implementing and reinforcing a culture of ethics and integrity among staff.
- Establishing and managing processes for dealing with allegations of malpractice against employees.
- Mechanisms to ensure transparency and accountability, including asset declarations and checks.
- Preventive measures such as vigilance activities, surprise inspections, and robust internal controls.
- Adopting practices like digitalisation and automation to minimise human contact and reduce corruption risks.

Learning through Practical Exposure

Interactive sessions were conducted by officers of the Internal Affairs Division and the Internal Audit Division, allowing delegates to familiarise themselves with MRA's investigative processes, internal governance structures, and oversight systems. The delegates also visited the Customs House at Mer Rouge to observe examination procedures, and later toured the Integrated Customs Clearance Centre (ICCC) in Plaine-Magnien, to witness modern Customs operations and digital control systems in action.

The programme provided an opportunity to exchange views on the conduct of internal inquiries, management of complaints, and the follow-up of assets declarations, as well as the integration of preventive measures that uphold transparency within the organisation.

Insights from the delegation

Colonel Amadou Adamou Sinka explained that the mission focused on studying the management of internal affairs within the organisation, with particular emphasis on Audit and Human Resource components.

Mr Abdou Habi, Human Resource Director at the Direction Générale des Douanes du Niger, further stated that the principal objective of the mission was to understand how the MRA implements effective measures to combat corruption.

A shared commitment to Integrity

The study tour reaffirmed the strong partnership between the MRA and Niger's DGD in promoting excellence and integrity. It highlighted how peer learning among African Customs administrations fosters transparency, accountability, and resilience.

As MRA nears its 20th anniversary in 2026, such collaborations strengthen its standing as a model of good governance and a trusted partner across Africa.



INTELLECTUAL PROPERTY RIGHTS

MRA CUSTOMS REINFORCES THE FIGHT AGAINST COUNTERFEITING

Counterfeiting remains a growing global menace, threatening fair competition, eroding legitimate business revenues, and endangering consumer safety. From luxury fashion brands to everyday consumer goods, counterfeit items infiltrate markets with the potential to mislead consumers and harm the economy. The Mauritius Revenue Authority (MRA) Customs Department, empowered by the Customs Act, continues to strengthen its efforts to protect Intellectual Property Rights (IPR) and uphold Mauritius’s reputation as a secure and credible trade hub.

Rising Statistics Demonstrate the Scale of the Challenge

Between January and August 2025, the Intellectual Property Rights Unit recorded one hundred and three seizures, totalling more than seventy two thousand counterfeit products with a duty paid value exceeding 2.3 million rupees. These figures reflect both the persistence of counterfeit networks and the sustained vigilance of Customs in intercepting them before they reach consumers.

IPR UNIT [by application of Section 66A-E of the Customs Act]			
Period	No. of Seizures	Qty (Units)	Duty paid Value (Rs)
January	2	86	25,830
February	17	1,244	164,851
March	11	693	75,904
April	14	39,561	752,820
May	10	653	198,623
June	18	3,075	379,380
July	15	747	102,859
August	16	26,026	699,437
Total	103	72,085	2,399,704



Seizure of counterfeit garments by MRA Customs

Major Seizures in September 2025

Customs operations in September demonstrate the persistent threat and the capability of enforcement.

On 8 September Customs officers intercepted a shipment from Guangzhou, China aboard the vessel CMA CGM Mekong. A risk alert prompted inspection of 37 packages and led to the seizure of 2,196 counterfeit items. The haul included 922 Lacoste items comprising handbags caps underwear and wallets, 549 Louis Vuitton products, 366 Puma t shirts and shorts, and nearly 360 items bearing Tommy Hilfiger and Polo labels.

On 17 September MRA seized a consignment from Tanjung Pelepas Malaysia aboard the vessel Maersk San Christobal. Thirteen packages were inspected after a risk alert and 3,003 counterfeit t shirts were seized. The breakdown included 1,673 Polo Ralph Lauren items and 1,181 Hugo Boss items together with 89 Tommy Hilfiger and 60 Lacoste counterfeit t shirts.

On 19 September *Brigades des Marchandises* officers conducted an inland operation at Goodlands following field intelligence about the sale of infringing goods. The search of a trader premises produced 457 counterfeit garments consisting of 194 Lacoste garments, 123 Quiksilver pieces, 61 Puma items, 56 Hugo Boss products and 23 items bearing the Tommy Hilfiger brand. The seized items consisted of T shirts shorts and joggers.



These three operations illustrate the full chain of enforcement from maritime cargo screening to inland intelligence driven action and underline the importance of continuous information sharing and risk profiling.

Legal enforcement tools against IPR infringement

The Customs Act provides a robust framework to combat the import, export, or local sale of goods that infringe intellectual property rights (IPR).

The Mauritius Revenue Authority (MRA) is empowered to act both on request and on its own initiative to protect the rights of patent holders, copyright owners, and other right holders.

Suspension of Clearance

Under Section 66A, any owner or authorised user of a patent, industrial design, collective mark, trademark, copyright, utility model, layout-design, breeder's right, trade name, or geographical indication may apply in writing to the Director-General to:

- **Suspend clearance of imported or exported goods, or**
 - **Detain goods on the local market,**
- if there is a suspicion of infringement.

The Director-General may also act on his own initiative if there are reasonable grounds to suspect infringement. In such cases:

- Clearance may be suspended for up to 21 working days.
- The owner or authorised user is notified and invited to lodge a formal application within 21 working days.
- If no application is lodged, the suspension is waived and goods are cleared or released.

Application requirements

Applications under Section 66A must:

- Specify a suspension period not exceeding two years.
- Include evidence of ownership or authorisation.
- Provide prima facie grounds showing that rights have been or are likely to be infringed.
- Describe the goods clearly for easy identification.
- Furnish adequate security to protect the Director-General against loss, damage, or expenses resulting from the suspension.

Duration of Suspension

If within 10 working days of notification, the applicant does not initiate legal proceedings, the goods must be released, unless they are refrigerated, in which case release must occur within three working days.

Extensions of a period of not more than 10 working days may be granted in appropriate cases upon request by the applicant.

Exemptions from Suspension

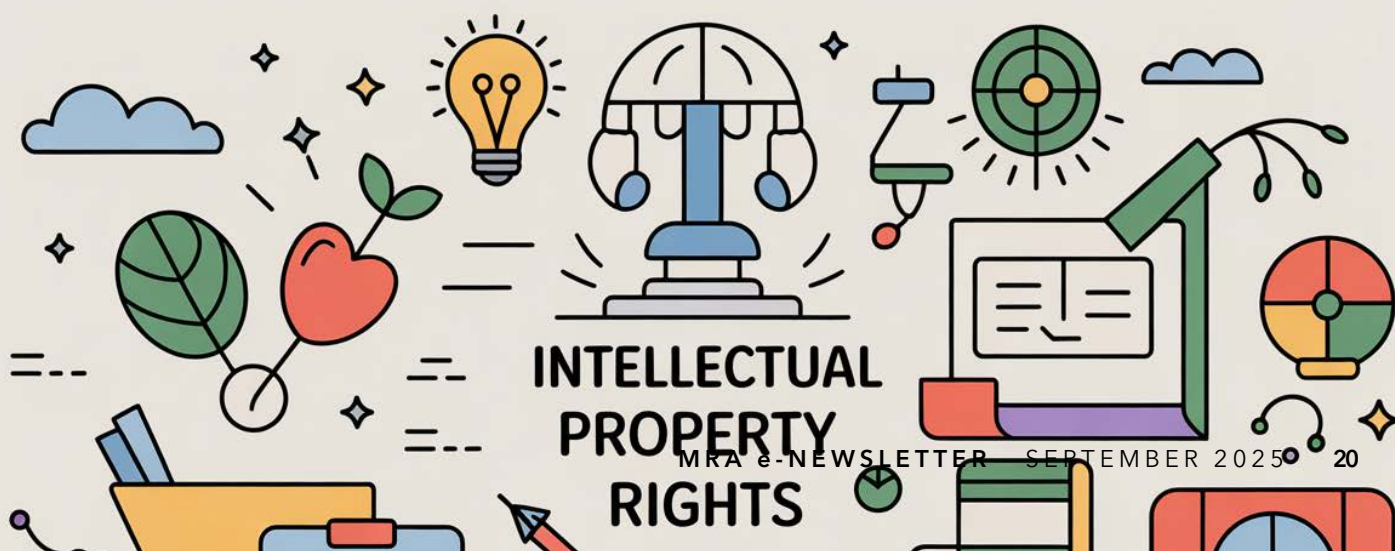
While MRA enforcement is robust, certain exemptions apply under Section 66DA:

- **Small quantities personal-use goods:** Non-commercial items sent in small consignments or carried in passenger luggage are generally **excluded from suspension or detention, except for vehicle spare parts**, which remain fully subject to enforcement measures.

This ensures a balance between protecting intellectual property rights and avoiding undue disruption to legitimate personal shipments.

Trademark registry update

A list of registered trademarks is published on the MRA website and updated as and when required. The class of the goods registered is also found on the list. This public registry is a practical tool for Customs officers, importers and rights holders to verify registered marks and the classes of goods protected in Mauritius.



A relentless commitment

The rising number of counterfeit seizures, coupled with decisive operations in September, shows that Customs is maintaining its relentless fight against these illicit practices.

By combining risk analysis, legal enforcement, partnerships with rights holders, and transparent publication of registered trademarks, MRA is ensuring that Mauritius remains a respected jurisdiction in the fight against counterfeiting. Through these actions, Customs is not only protecting brands and revenues but also upholding consumer rights and safeguarding the integrity of the Mauritian marketplace.

Protecting business and consumers

Successful enforcement depends on partnerships. Rights holders must register marks provide clear product identification support Customs with information when requested and take timely legal action where required by law.

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Rs 19M heroin seized from Finnish passenger

On 25 September 2025, the MRA seized 1.279 kg of heroin concealed in certificate holders, valued at approximately Rs. 19 million, at SSR Int'l Airport.

Customs Anti-Narcotics Section (CANS) officers intercepted a male Finnish passenger while attempting to exit via the Green Channel. During a routine luggage inspection, a field test on the passenger's belongings returned a positive result for heroin.

A subsequent luggage scan revealed six parcels containing the illegal substance. To corroborate the findings, a K9 sniffer dog, Rulah, was deployed and reacted positively to the seized items.

These seizures underscore the MRA's dedication to safeguarding Mauritius against illegal drug trafficking - reinforcing MRA's commitment to maintaining the rule of law, protecting public safety, and securing national borders.



THE

NICE CLASSIFICATION

The [Nice Classification \(NCL\)](#) is the internationally recognised system for classifying goods and services when registering trademarks. Established by the Nice Agreement (1957) and administered by the World Intellectual Property Organization (WIPO), the system is updated every five years to reflect changes in trade and product development.

The classification comprises 45 classes in total. Classes 1 to 34 cover goods, ranging from chemicals, paints, and clothing to food and beverages. Classes 35 to 45 cover services, including retail, financial, educational, and legal services. Each class groups products or services that share similar characteristics, which ensures consistency and transparency in trademark registration and enforcement.

Examples of classes for goods:

Class 3: Cosmetics and cleaning products

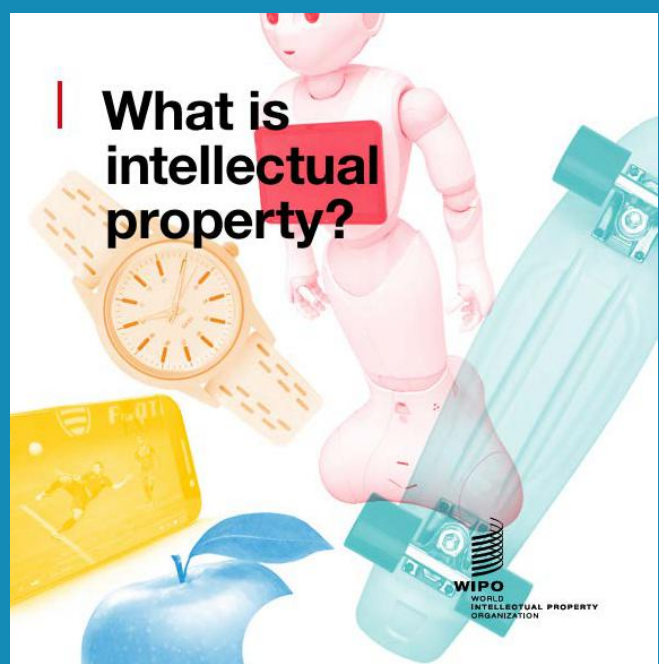
Class 5: Pharmaceuticals

Class 9: Electronics and IT equipment

Class 25: Clothing, footwear, headgear

Class 34: Tobacco products

The use of the Nice Classification in Mauritius ensures alignment with global standards, enabling efficient identification of counterfeit products during Customs inspections.



MRA IN THE MEDIA

INDIVIDUAL INCOME TAX / VAT / TOURIST FEE

On September 29, 2025, the Mauritius Broadcasting Corporation (MBC), in partnership with the Mauritius Revenue Authority (MRA), aired a program featuring Mr. Mahmad Oozeer, Director, Operational Services Dept. (OSD) and Mrs. Jheneeta Beeharry, Team Leader at OSD, to update taxpayers on the 2025/2026 tax season.



Tax return filing period

Mr. Mahmad Oozeer explained that the individual income tax return for the financial year 2024/25 must be filed between 28 August and 15 October 2025. He clarified that the Employee Declaration Form (EDF) submitted at the start of the new financial year 2025/26, is a different exercise. The EDF allows employees to claim reliefs, deductions, and allowances so that their employers can deduct the correct amount of tax (PAYE) from their monthly salary. These deductions will be taken into account during the e-filing season 2026. In contrast, the income tax return is filed at the end of a financial year, in this case for 2024/25, to declare all income earned and find out whether additional tax must be paid or a refund is due.

Mr. Oozeer emphasized that taxpayers must pay any amount due if PAYE deductions are insufficient or claim a refund if excess tax was deducted. To reduce last-minute filing pressure, the MRA introduced a lucky draw offering five prizes of Rs. 25,000 to those who file and pay by October 7.

Online Tax Filing and compulsory return submission criteria

Mrs. Jheneeta Beeharry highlighted the fully online tax filing and payment system available through the MRA website, designed to simplify processes and reduce paperwork. Mr. Oozeer added that individuals earning over Rs. 390,000 annually, those with PAYE deductions or subject to TDS, and self-employed individuals meeting certain income or turnover thresholds must file returns. All relevant forms and guidance are accessible online.

New progressive tax rates effective as from July 2025

A new progressive tax system, effective from July 2025, was detailed by Mr. Oozeer. It includes a 0% tax rate on the first Rs. 500,000 of income, 10% on the next Rs. 500,000 and 20% on the remainder. He also explained the "Fair Share Contribution" for individuals earning

over Rs. 12 million annually, aimed at encouraging tax fairness, confirming that deductions and allowances from last year remain unchanged.

Claiming eligible deductions

Taxpayers were advised by Mrs. Beeharry to ensure accurate declaration of all income, including side businesses and freelance work, and to claim only eligible deductions such as for dependents, housing loan interest, medical insurance contributions, university fees, and approved donations. She clarified that only the parent who declares a child as a dependent may claim medical insurance deductions for that child, regardless of who pays the premium.

Penalties for late filing and payments

Late filing penalties include Rs. 2,000 per month up to Rs. 20,000, with a Rs. 5,000 cap for Small and Medium Enterprises (SMEs), while late payments attract a 2.5% penalty plus 0.5% monthly interest. MRA offers support via a hotline, e-appointments, and in person assistance at the MRA Headquarters.

Updated VAT registration threshold and obligations

The VAT registration threshold was lowered from Rs. 6 million to Rs. 3 million, effective October 1, requiring eligible businesses to register online. Pleasure craft operators with crafts valued above Rs. 12 million must also register for VAT, with strict penalties for non-compliance.

Introduction of Tourist Fee as from October 1

A new Tourist Fee of €3 per night per tourist will be collected from October 1 by accommodation providers, excluding certain categories such as children under 12 and Mauritian residents.

Failure to remit the tourist fee is an offence, with penalties including a 10% fine on the amount due, 1% monthly interest, and, in serious cases, fines up to Rs. 500,000 and imprisonment for up to five years.

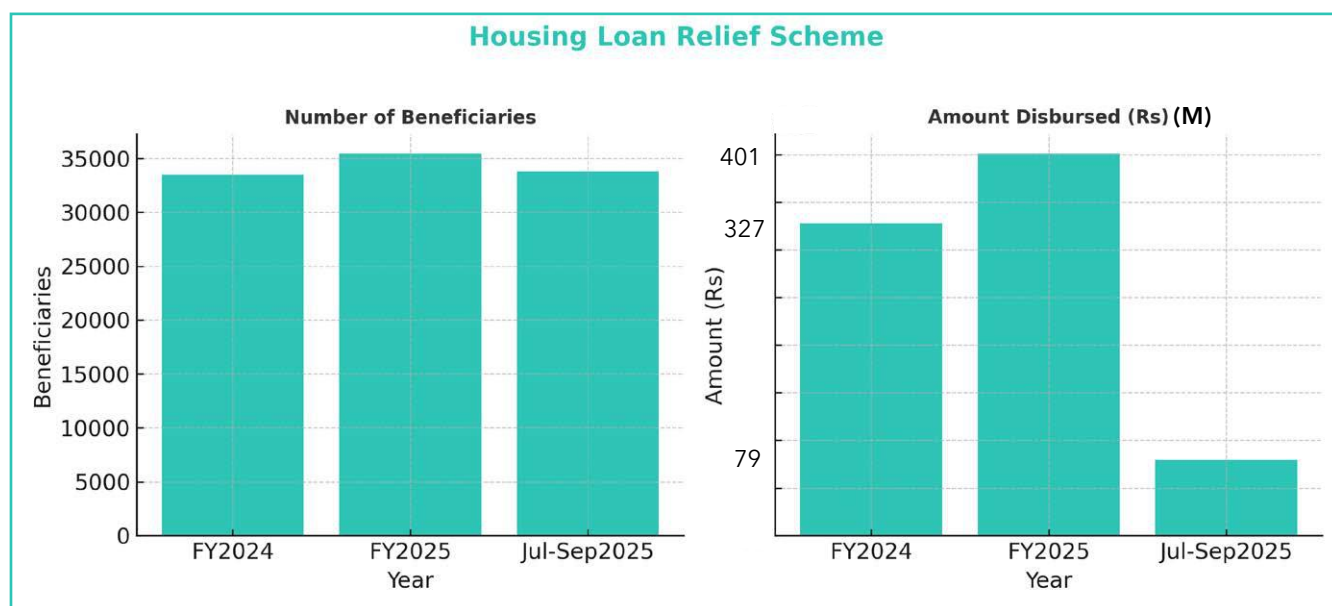
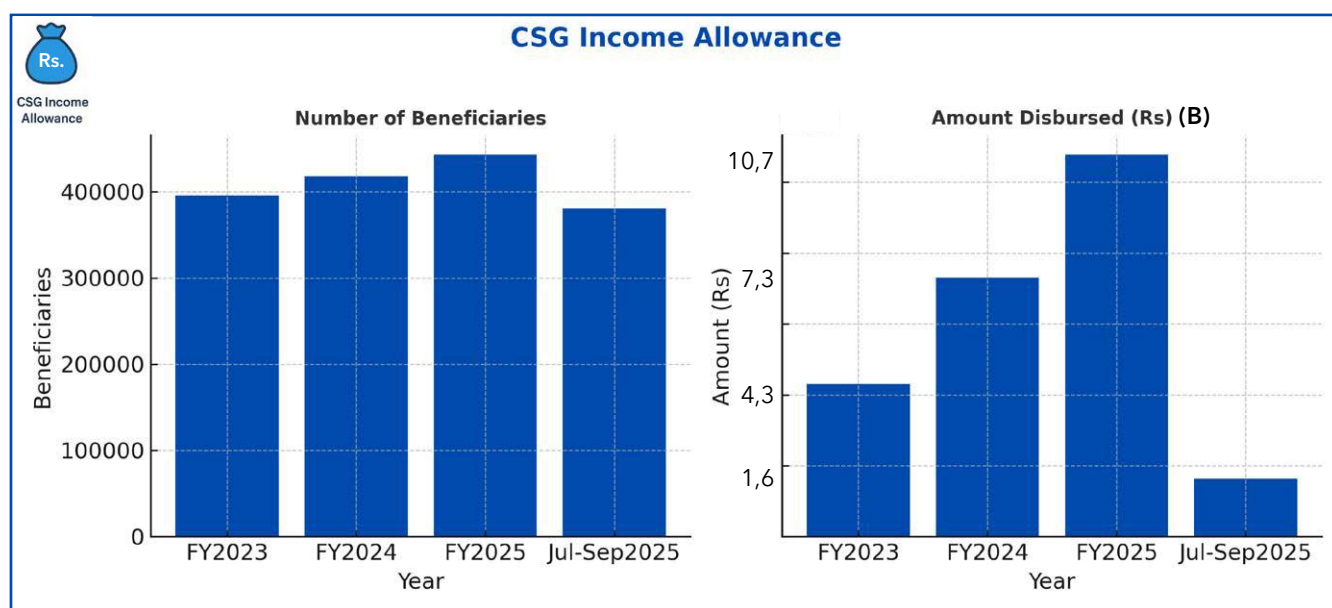
ADMINISTERING FINANCIAL ASSISTANCE SCHEMES WITH EFFICIENCY AND ACCOUNTABILITY

MRA AT THE HEART OF NATIONAL SUPPORT MEASURES

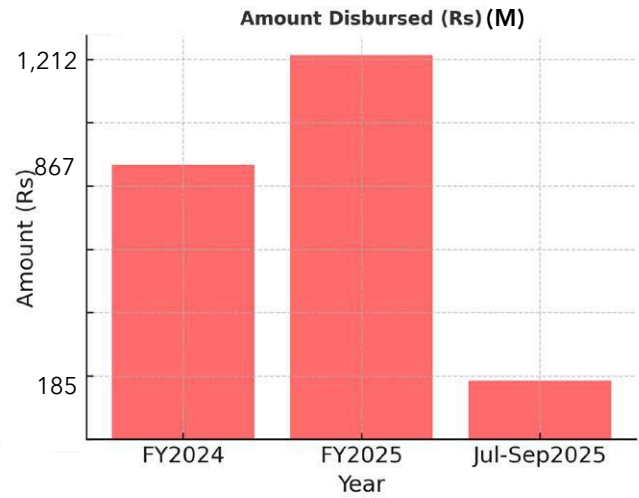
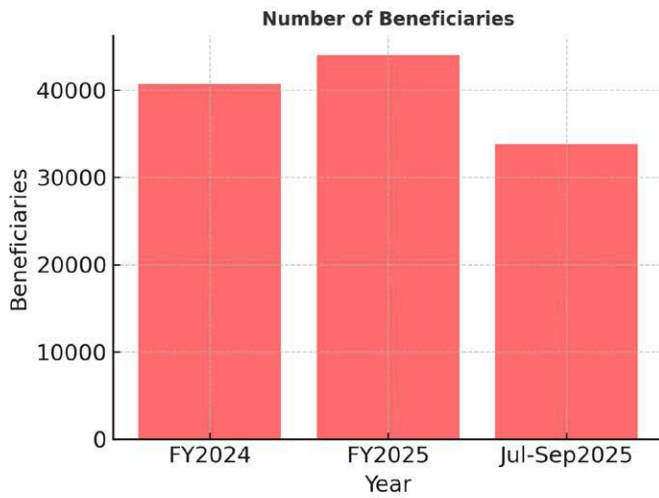
The Mauritius Revenue Authority (MRA) has been entrusted with the responsibility of administering a number of financial assistance schemes on behalf of the Government of the Republic of Mauritius. These schemes aim to provide targeted economic support

to individuals and businesses in times of need.

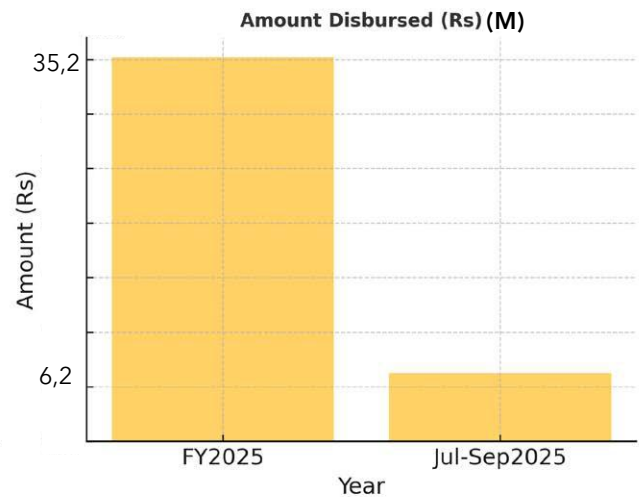
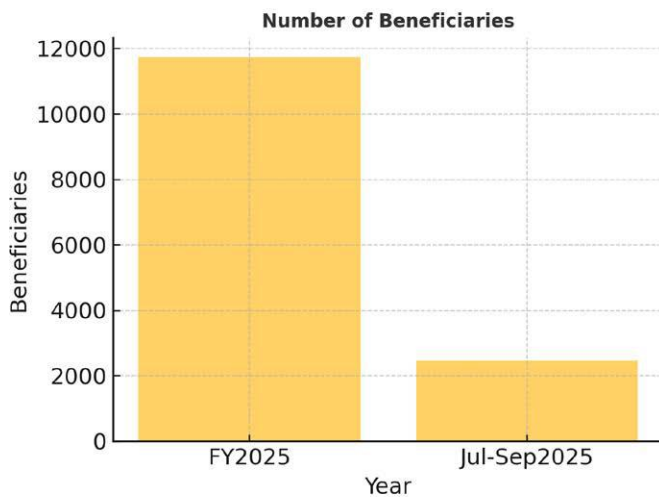
As part of this mandate, the MRA has efficiently managed the disbursement of funds and ensured timely assistance to eligible beneficiaries across the country.



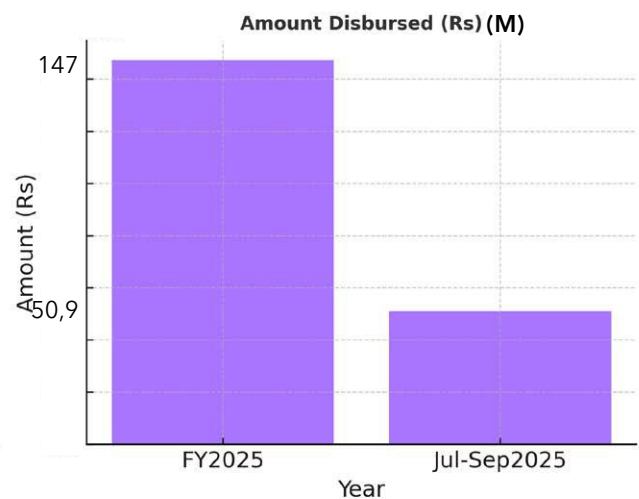
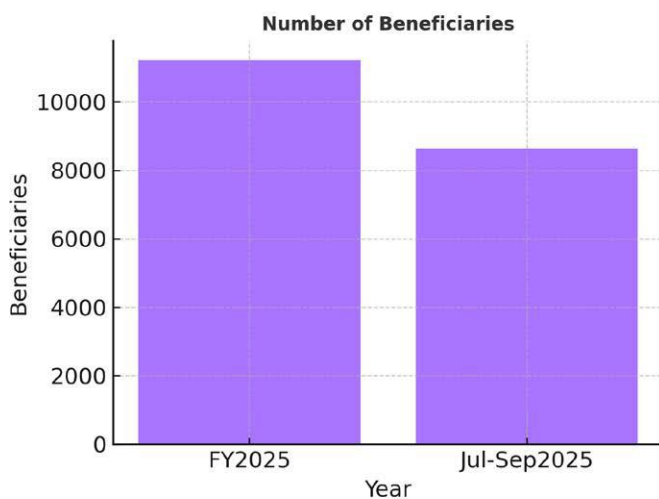
CSG Child Allowance



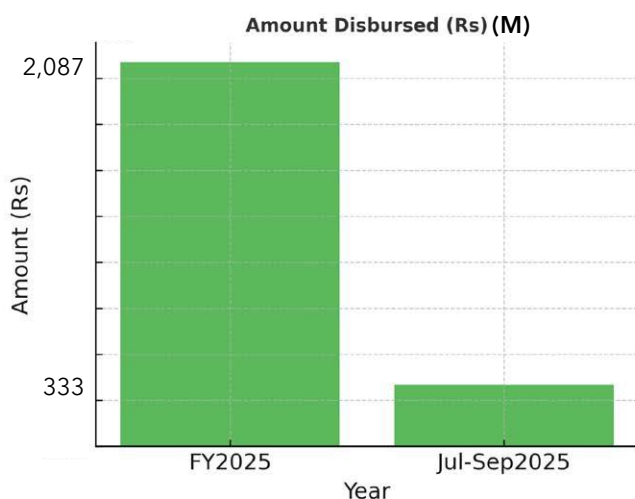
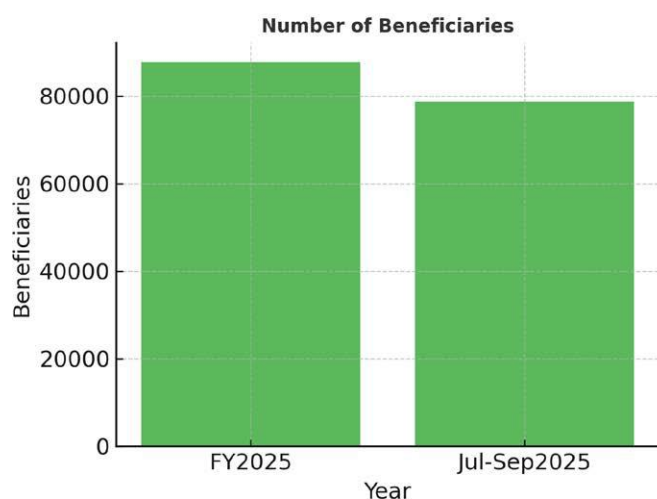
Pregnancy Care Allowance



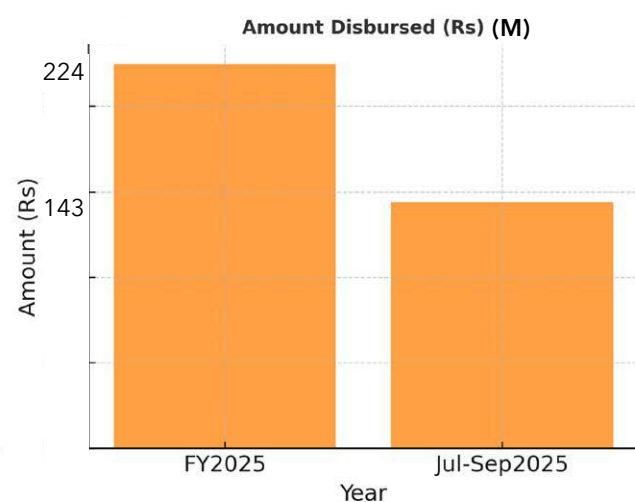
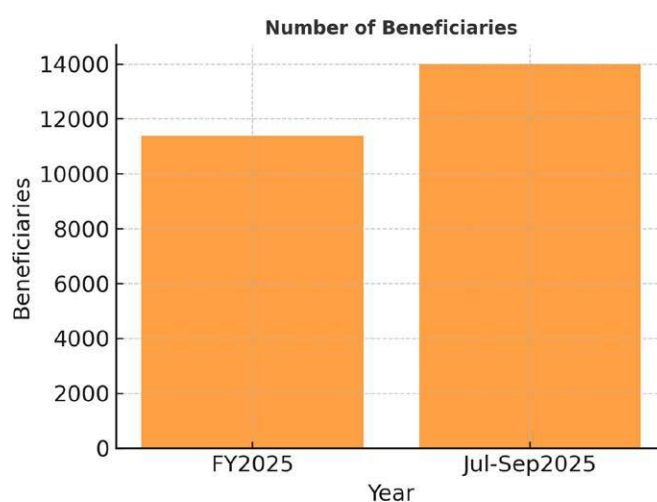
Maternity Allowance



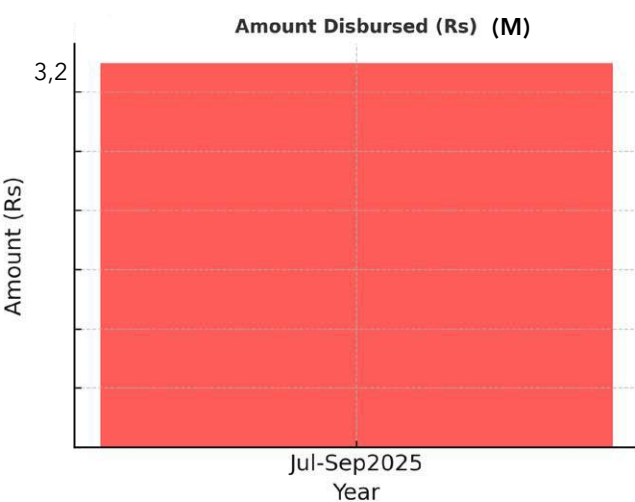
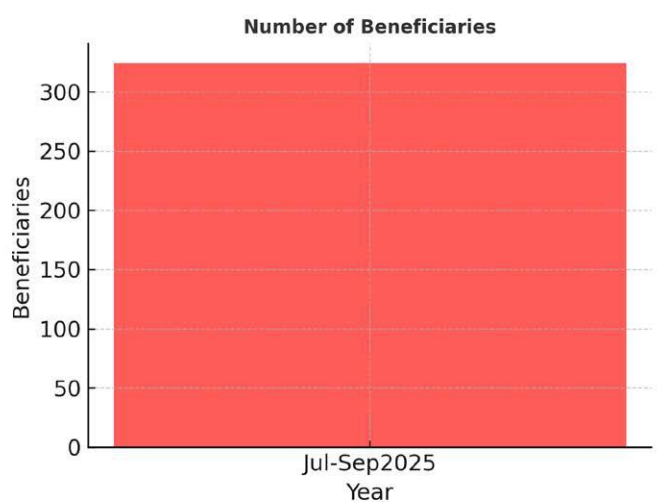
CSG School Allowance



Equal Chance Allowance



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



MRA ANNUAL SAINT MATTHEW'S MASS 2025

UNITING IN THE JOY OF GIVING, CELEBRATING DIVERSITY



The Mauritius Revenue Authority (MRA) held its annual Saint Matthew Mass on Tuesday, September 23, 2025, at St. Louis Cathedral in Port-Louis. The event was a resounding success, bringing together the entire MRA family in a spirit of unity, prayer, and reflection. The Mass served as a meaningful occasion to reaffirm their shared commitment to core values such as integrity, service, and a sense of responsibility toward the community.

This year's theme, "Avec Saint Mathieu, célébrons l'Unité dans la Diversité" (With Saint Matthew, let us celebrate unity in diversity), underscored the joy of service, a value deeply embedded in the ethos of the MRA, which supports thousands of citizens daily through financial assistance schemes and efficient revenue collection.

A Message from the Director-General

In his keynote speech, Mr Rohit Ramnawaz, Director-General of the MRA, emphasised the role of taxes in funding essential socio-economic projects, including health, education, infrastructure, and subsidies. He reaffirmed that Mauritius remains one of the few countries worldwide to uphold an inclusive welfare state, with MRA entrusted with the sacred duty of collecting and safeguarding national resources.

Beyond revenue collection, he noted, MRA's mission extends to protecting society itself by preventing the entry of dangerous and illicit items. Each shipment inspected and every illegal item seized is more than just a statistic, it represents lives saved, families protected, and communities kept safe.



Mr. Rohit Ramnawaz, Director-General, MRA



MRA: A Benchmark for Africa

Mauritius has increasingly become a focal point for revenue authorities across Africa, with delegations frequently visiting to benchmark against MRA's practices. According to Mr Ramnawaz, this reputation is rooted not only in robust systems but also in the expertise of its people. Staff specialising in taxation, compliance, customs, IT, and support services are regularly sought by international bodies to provide training, mentorship, and guidance. In doing so, MRA extends its influence well beyond Mauritius's borders, standing as an example of excellence in the global revenue community.

Voices of Unity and Faith

Father Jocelyn Gregoire praised the MRA for its steadfast dedication to serving the people of Mauritius with respect, fostering unity, and celebrating cultural diversity.

Pandit Mohabeer also commended the organisation's efforts, highlighting its integrity and compassion. In his welcoming speech, Mr Christian David, Coordinator of the Mass and Team Leader at the Customs Department, reminded attendees that serving others is not just a duty but also a source of happiness and fulfilment for both beneficiaries and the MRA community.



Pandit Mohabeer



The Joy of Giving

In keeping with a cherished tradition, MRA staff once again demonstrated their compassion and generosity by making donations to two charitable organisations. Their contribution to NGO Lumière d'Espérance will help deliver 200 meals to homeless individuals and families in need.

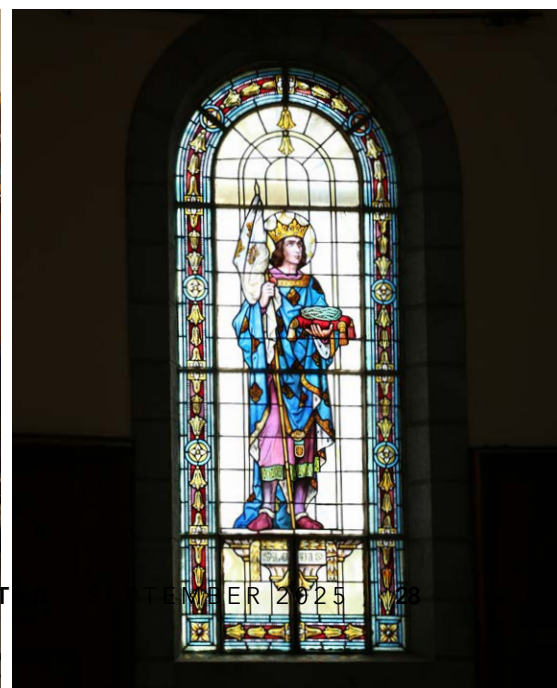


Another heartfelt donation was made to Gayasingh Ashram Residential Care Home, a sanctuary for the elderly, orphans, and the physically challenged. Although representatives from the Ashram could not attend the Mass, they later visited the MRA Head Office to collect the donation in person.



These acts of kindness perfectly reflected the theme of unity in diversity and reminded all present that faith in action is the truest form of worship. Through such initiatives, the MRA continues to extend its mission beyond taxation to touch lives, foster solidarity, and strengthen the fabric of the Mauritian community.





WORLD HUMANITARIAN DAY 2025

MRA COLLABORATES WITH MAURITIUS POLICE FORCE

The Mauritius Revenue Authority (MRA) participated in the World Humanitarian Day initiative organised by the Mauritius Police Force Western Division on 6 September 2025 at Plaza in Rose Hill. The event was held under the theme **"Hearts behind the badge: A day of unity and service"** and brought together frontline agencies in a collective demonstration of compassion and public service.

A contingent of MRA Customs Officers took part in the symbolic march from the Rose Hill Police Station Headquarters to Plaza, alongside representatives of the Mauritius Police Force, the Mauritius Fire and Rescue Services, Anti-Drug and Smuggling Unit (ADSU), Brigade pour la Protection de Famille (BPF), Crime Prevention Unit (CPU) and other enforcement units. The MRA flag was carried as a mark of solidarity and institutional commitment to national service.

In addition to its ceremonial participation, MRA operated a sensitisation stall to engage with members of the public on tax compliance and civic responsibility.

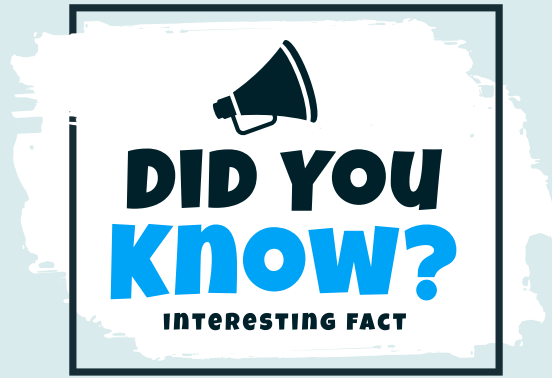
Officers interacted with citizens, responded to queries and distributed awareness materials designed to promote voluntary compliance.

The programme featured free health screening by the Ministry of Health and Wellness, prevention campaigns by various enforcement units, a Police Dog and Riders display, activities for children, musical performances by Police and Prison Bands and the distribution of school materials to children from vulnerable backgrounds. MRA contributed to this effort through the donation of educational supplies as part of its Corporate Social Responsibility engagement.

World Humanitarian Day serves as a reminder that nation-building extends beyond institutional mandates.

Through its participation, MRA reaffirmed its commitment to community outreach, collaboration with law enforcement partners and service to the public.





VALUE ADDED TAX ZERO-RATING ON HAIRDRESSING SERVICES

As from 06 June 2025, hairdressing and barbering services are zero-rated supplies for VAT purposes under the Finance Act 2025. This measure is part of a broader fiscal relief initiative aimed at easing costs for households while supporting small and micro-businesses in the sector.

1. What services have been zero-rated?

The zero-rating applies to a wide range of services including:

- **Cutting, trimming, shaping, styling**
- **Coloring, bleaching, perming, relaxing, straightening**
- **Conditioning, washing, keratin and scalp treatments**
- **Barbering services such as shaving and beard/moustache trimming or styling**

The above services will be treated as zero-rated supplies i.e there is no VAT on the above services. Additionally, the nature of the service being zero-rated does not change if the service is delivered in a salon, a barbershop or through home-based services.

2. What's not covered?

- Other services not listed in paragraph 1 above will be treated as standard rated supplies.
- Products sold separately, such as shampoos, conditioners or hair sprays will also be treated as standard rated supplies.

3. What does this mean:

3.1 For clients?

- Lower costs since hairdressing services at paragraph 1 supplied by VAT registered persons are no longer subject to VAT at 15%.

3.2 For persons engaged in hairdressing services?

Persons engaged in providing hairdressing services should ensure the following:

- If they exclusively provide the hairdressing services as per paragraph 1, they will not be required to apply for compulsory VAT registration if their turnover exceed Rs 3 Million.
- Persons in business who are already VAT registered should not charge VAT to their clients. However, they will be required to issue a VAT invoice.
- Where the persons in business are selling bundled products and services, they must clearly record each transaction separately to avoid misreporting.

Persons in business who are VAT registered and providing hairdressing services are requested to update their invoicing systems and classify the services as per paragraph 1 as "zero-rated" in their system and ensure that no VAT is charge to clients at time of invoicing. They should also report these sales under "Zero-rated supplies other than exports" in their VAT returns.





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