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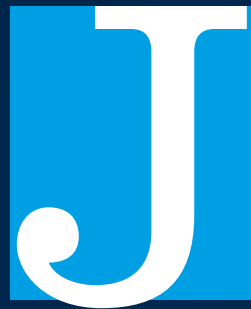
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# Financial Support

## Extension of GWAS and SEAS for the month of June 2021

- ▶ Self-Employed Assistance Scheme
- ▶ Government Wage Assistance Scheme



Following the decision of the Government of the Republic of Mauritius to extend the **Government Wage Assistance Scheme (GWAS)** and the **Self-Employed Assistance Scheme (SEAS)** for the month of June 2021, the Mauritius Revenue Authority (MRA) informed employers and self-employed individuals of the various measures for the payment of the financial assistance. As at 31<sup>st</sup> May 2021, the MRA had disbursed Rs. 6,612,519,928, paid to 260,462 self-employed individuals under SEAS and Rs. 15,719,141,401.36 to 278,538 employees through 16,753 employers under GWAS.

### Tourism Sector

A full month of financial assistance under GWAS and SEAS was processed for employers and self-employed individuals in the tourism sector in the islands of Mauritius and Rodrigues, provided they met the eligibility criteria for the month of June, 2021.

### Sectors other than the Tourism Sector

Financial assistance for a full month was also provided under GWAS and SEAS to those carrying out the following activities and who were not allowed to operate during the month of June 2021;

1. Fitness centres and Professional Sports;
2. Horse racing bookmakers (outlets), casinos and gaming houses;
3. Leisure parks, amusement centres, including aquariums;
4. Multi-purpose halls, including wedding halls, theatres and cinema halls;
5. Nightclubs licensed by the Tourism Authority, and bars;
6. Religious bodies;
7. Canteen of a private international school (excluding public and private grant-aided secondary school).
8. Training institutions registered under the Mauritius Qualifications Authority Act;
9. Auctioneers appointed under the Sales by Auction Act;
10. Restaurants, fast food, café, caterers and other prepared food selling businesses whose annual turnover does not exceed Rs 50 million.
11. Fee charging crèches, pre-primary schools, primary schools, secondary schools and registered universities;
12. Self-employed individuals who are –
  - i. Stallholders in markets that remained closed,
  - ii. Haberdashers operating in a market,
  - iii. Hawkers not allowed to operate, and
  - iv. Artists

## Operators in the Red Zones and who were not allowed to operate

Operators in red zones mentioned below were entitled to a full month of financial assistance under GWAS and SEAS:

1. Employers having their principal place of business in a red zone;
2. Self-employed individuals residing in red zones or having their business activity within a red zone.

### Red zones concerned:

1. An area of Vallée-Pitot, Port Louis, and La Valette Housing Estate, Bambous.



2. Markets/shopping malls/ hypermarkets/ supermarkets/ superettes/ meat/ poultry/ fish shops/ food retail shops/ retail shops (magasins) / hardware shops (quincailleries) were allowed to operate in the above-mentioned red zones. Hence, they are not eligible for the assistance.

### Who should apply?

Employers in red zones, who are eligible for GWAS were required to submit a fresh application. For SEAS, self-employed individuals who were eligible for SEAS as operators in the red zones were required to submit, they too, a fresh application.

All applications are made through the MRA website [www.mra.mu](http://www.mra.mu)

Other eligible self-employed individuals, who were not in red zones, were not required to submit fresh applications.

# Organizational Integrity Index (OII)

## Better perception of MRA's Integrity

The fourth survey on the perception of integrity at the Mauritius Revenue Authority (MRA) demonstrated once again that the institution is moving in the right direction to achieve its ultimate goal of being a world-class tax administration respected for its professionalism, efficiency, equity, its integrity and its contribution to the socio-economic development of the Republic of Mauritius.



This survey, conducted by the firm Economic & Management Consultants Ltd among MRA's stakeholders and the public in general, aimed at assessing their perception of integrity at the MRA. It was based on the following six dimensions of integrity: (i) the legal framework, regulatory and institutional, (ii) leadership, (iii) internal controls, (iv) staff attitude and behaviour, (v) its relationship with external stakeholders and (vi) the automation and reforms within the Organisation.

The report, submitted in May 2021, reveals that the Organizational Integrity Index has improved, as compared to the last exercise carried out in 2016. It went from 73.9 in 2016 to 76.3 in 2021. The departments that enjoy the highest level of integrity are the Internal Audit Department (IAD), the Operational Services Department (OSD), the Large Taxpayers Department (LTD) and the Information Systems Department (ISD). In contrast, the business segment assigns the highest integrity rating to Customs.

This result is highly encouraging for the MRA, and is indicative of the success of the various initiatives it has implemented in recent years. In its organizational structure, the Internal Affairs Division and the Internal Audit division are respectively responsible for staff integrity and good governance. The MRA has its own code of conduct and ethics, a declaration of integrity policy and a guide on "gifts". The employees have an obligation to submit a declaration of assets every three years. New strategies such as the Corruption Risk Mapping (CRM) have been developed to identify the risks of corruption and take measures to counter them. Training on Ethics is provided to employees, and every effort is made to raise awareness through media, seminars and workshops.

The MRA has invested heavily in automating its operations to minimise human contact. The Organisation has an effective Quality Management System (QMS) and well-designed Standard Operating Procedures (SOPs) to meet quality standard criteria as defined by ISO 9001-2015.

The efforts made by the MRA in the promotion of integrity as well as other values, namely, fairness, responsiveness and accountability have largely contributed in propelling the Republic of Mauritius to the 5<sup>th</sup> position in the World Bank's Ease of Paying Tax index published in the Ease of Doing Business Report 2020.

The results of the fourth edition of the Taxpayers' Satisfaction Survey (TSS), carried-out during the individual income tax e-filing season 2020 to assess the perception that taxpayers have of the services offered by the MRA, is consistent with this present study.

The next survey on Integrity Perception at the MRA will be carried out in three years.

# Achievements by MRA as Member of the World Customs Organisation (WCO)

The World Customs Organisation (WCO) represents 183 customs administrations across the globe that collectively process approximately 98% of world trade. Mauritius, represented by the Mauritius Revenue Authority (MRA) is one of the members of the WCO and it falls under the East and Southern Africa (ESA) region, regrouping 24 countries.

The Mauritius Revenue Authority (MRA) has forged and developed an excellent working relationship with the WCO and the level of cooperation has continuously gained momentum over time. The MRA is also one of the four (4) recognised WCO Regional Training Centres (RTCs) in the ESA region.

There are three events for which MRA has recently been commended:

## 1. Election of Mauritius as Deputy Vice Chair of WCO Policy Commission

The World Customs Organization, East and Southern Africa (WCO ESA) region elected its new leadership for the next two years. Mauritius, which is represented by the Director of Customs, has been elected as Deputy Vice Chair of the Policy Commission. The latter acts as a dynamic Steering Group to the Council which initiates studies on policies, practices, and procedures of the WCO, with the objective of assisting the Council in achieving the broad aims of its activities.

## 2. WCO ESA ROCB Photo Contest

The World Customs Organization East and Southern Africa Regional Office for Capacity Building (WCO ESA ROCB) had, in March 2021, launched the Annual ESA 'Sotho photo' Contest. The Mauritius Revenue Authority participated in the contest which aims at telling Customs stories.

Following voting held among the 24 Member countries, Mauritius won the '1<sup>st</sup> runner up' followed by Malawi. The winner was Angola.



Angola - Horny Business



Mauritius - COVID Hunters



Malawi - Gone Bananas

## 3. Performance of WCO RTC (Mauritius)

WCO Regional Training Centre (Mauritius) received a congratulatory note from the WCO ESA ROCB for exemplary performance in the implementation of the Performance Measurement Tool for the Regional Training Centres (RTCs). It highly appreciated the commitment and efforts showed by RTC (Mauritius) in the year 2020/2021 in providing specialized training in Tax and Customs, and carrying out research in the region in Compliance and Enforcement, as well as the continued cooperation with member countries in the region.

# IMF Virtual Seminar on Modern Audit Management Principles

A virtual seminar on Modern Audit Management Principles was organized on Monday 21 June 2021. The Director General of the MRA, Mr Sudhamo Lal, pronounced a welcome speech. Ms Faith Mazani, Tax Resident Advisor, AFRITAC South, conducted this virtual seminar.

The main objective of the IMF Virtual Seminar on Modern Audit Management Principles is to ensure that the proper amount of tax is paid by taxpayers. Some of them tend to devise strategies to minimise their tax bills. Recent trend has shown the challenge of profit shifting from one country to another where the tax rate is lower. Tax officials need to put into practice new auditing techniques in order to ascertain that the exact tax liability is paid in the appropriate tax jurisdiction. Tax administrations have been implementing a myriad of strategies to manage and promote voluntary compliance. However, tax audits still remain the major tool for tracking tax non-compliance and represent the largest deployment of resources for the administration of tax laws.

This seminar was be a golden opportunity for participants from nine countries to engage into group discussion and problem-solving activities. It was an ideal platform to identify areas in need for improvement and share good practices which contribute towards sustained taxpayer compliance.

Tax experts and international institutions, such as the OECD, constantly remind revenue authorities that a tax audit should not be viewed as just an examination as to whether taxpayers have correctly assessed and reported their tax liability and fulfilled other obligations. In fact, a tax audit should be used to achieve wider purposes such as promoting voluntary compliance, gathering information on the 'health' of the tax system, educate taxpayers and identify areas in the law which require clarification.

The training modules for this workshop covered a wide range of emerging and relevant issues for tax auditors such as Computer Aided Auditing Tools and Techniques (CAAT), Risk Assessment, Audit Planning, data mining techniques and audit SOPs.

The seminar will, no doubt, contribute to take the audit skills and knowledge of participants to the next level.

## Hosting of Virtual Training on Enforcement in Intellectual property Rights (IPR)

One of the mandates of the World Customs Organisation, East and Southern Africa (ESA) Regional Training Centre (Mauritius) - WCO ESA RTC (Mauritius) is to mount and organise capacity building programmes for member countries of the ESA region on 'Compliance & Enforcement'.

For the sake of supporting the World Customs Organisation (WCO) STOP II Operation being held from April to September 2021 within the frame of reference of the WCO ESA RTC (Mauritius), a two-half day virtual training on 'Enforcement in Intellectual Property Rights (IPR)' was conducted in collaboration with IPvocate Africa Legal Advisers Ltd on 21 and 23 June 2021.

The aim of the training was to assist frontline customs officers in enhancing their skills on new techniques of profiling and targeting of high risks consignments for control purposes, including documentary and physical inspection. This virtual training was conducted in English for the benefit of WCO East & Southern Africa member countries.

87 delegates from 13 different member states namely Botswana, Burundi, Eswatini, Ethiopia, Lesotho, Madagascar, Mauritius, Namibia, Reunion Island, Rwanda, Seychelles, South Africa and Zimbabwe participated in the virtual training.

WCO ESA RTC (Mauritius) intends to take further capacity building initiatives to support and enhance capacity building in the ESA region.

# Training on Identification of Psychoactive Substances

The proliferation of New Psychoactive Substances (NPS) in terms of their range, potency and availability is alarming, resulting in a global public health and safety threat. Mauritius has not been spared with this threat and criminals are using innovative ways and means to introduce NPS to promote illegitimate trade. The distribution networks of NPS involve multiple countries and Customs administrations play a crucial role in intercepting NPS at borders.



MRA Customs Officers, front liners and enforcement officers in particular, are called upon to conduct bodily search of suspected persons and their belongings, including search of vehicles. They are also required to interpret live images from scanners at port and airport.

In this perspective, the MRA Training Academy, in collaboration with the Forensic Science Laboratory (FSL) organised a half-day virtual training on 'Identification of NPS and Precursors Chemicals' on 19 June 2021. The aim of the training was to develop the knowledge of Customs Officers with regard to emerging trends and patterns in relation to trafficking of NPS and Precursors Chemicals and sharpen their skills in the effective identification of emerging NPS.

This virtual training event was facilitated by Mr. A. Toofany, Senior Forensic Scientist, under the professional guidance of Mrs. M. Dassyne, Director at FSL. The session focused on drugs intelligence profiling and proven techniques to identify NPS. It was an ideal platform for customs officers to share their experience, success stories, and identify the challenges ahead on new methods of NPS concealment.

Ninety-two (92) customs officers based at the Port and Airport had the opportunity to participate in this training.

In its quest to enhance regional collaboration and information exchange, and to promote enforcement responses and proactive control measures, MRA envisages extending this training for the benefit of member countries in the East and Southern Africa (ESA) region.