

44th CATA Technical Conference

Mauritius

Reshaping the Tax Administration
in a dynamic landscape



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CONFERENCE

**A RESOUNDING
SUCCESS!**

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EDITORIAL NOTE

Dear Readers,

The Mauritius Revenue Authority (MRA) hosted the 44th Commonwealth Association of Tax Administrators (CATA) Technical Conference, with the theme "Reshaping Tax Administration in a Dynamic Landscape." This event brought together local and international participants to discuss important topics such as artificial intelligence, automatic information exchange, and e-invoicing.

In every challenge and at every obstacle lies a valuable opportunity for growth and transformation. MRA exceeded expectations in the organisation of this conference, turning potential hurdles into a resounding success. Participants expressed their satisfaction with the engaging discussions and informative sessions. Dr. Esther A. P. Koisin, Executive Director of CATA, commended MRA for its high level of commitment to ensuring the event ran smoothly.

During the event, a significant milestone was achieved: Mr. M. Sudhamo Lal, Director-General of MRA, was elected Chairman of the Commonwealth Association of Tax Administrators for a three-year term. Mr. Lal had previously served as its President twice, first from 2009 to 2012 and then again from 2018 to 2021. Additionally, he held the position of Chairman of CATA from 2015 to 2018. His leadership and dedication have been pivotal in advancing CATA's mission and objectives, underscoring his commitment to enhancing tax administration on a global scale. Congratulations to Mr. Lal on this well-deserved achievement!

This month also marks the conclusion of the Individual Income Tax Returns e-Filing Season for 2024, with nearly 297,000 taxpayers submitting their returns by the deadline of October 15, 2024. The Mauritius Revenue Authority extends its gratitude to all taxpayers for their timely submissions of Individual Income Tax Returns.

As in previous years, MRA has once again conducted a Taxpayer Satisfaction Survey, providing taxpayers with an opportunity to share their valuable feedback and experiences. In this eighth edition of the survey draw, supervised by the Gambling Regulatory Authority (GRA), three lucky winners were determined, and cheques will be issued to them in the coming weeks. We sincerely appreciate the participation of the 26,354 taxpayers in this survey. Their valuable input will be instrumental in enhancing our services and strengthening tax administration. This effort aligns with our vision to become a world-class revenue authority and to continually improve the quality of our services.

At the Mauritius Revenue Authority, we believe that our taxpayers are our partners in progress. Together, we can help our country achieve more!

We wish you happy reading!

Editorial team

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44th CATA TECHNICAL CONFERENCE A RESOUNDING SUCCESS!



The Mauritius Revenue Authority (MRA) hosted the 44th Annual Technical Conference of the Commonwealth Association of Tax Administrators (CATA) from October 21 to 25, 2024, at the InterContinental Mauritius Resort. This event brought together over 100 international delegates, including Commissioner Generals, Tax Commissioners, Senior Tax Officials and Experts, to engage in discussions on the future of tax administrations.

His Excellency Mr. Prithvirajsing Roopun, the President of the Republic of Mauritius, officially opened the conference on October 22. Key dignitaries, including CATA Executive Director, Dr. Esther A. P. Koisin, CATA Chairman, Dr. Abu Tariq Ja-maluddin, and Mr Sudhamo Lal, Director-General of MRA attended the conference and shared their perspectives on the pressing issues facing tax administrations globally. CATA President, Dr Zach Adedeji could not make it at the last minute. He apologised for that.



Navigating the evolving tax landscape

In his keynote address, the President of the Republic of Mauritius expressed his gratitude to CATA for selecting Mauritius as the venue for this pivotal technical workshop. He emphasized that good governance and international collaboration are essential for building a robust tax system. "Positioned strategically between Africa and Asia, Mauritius has established itself as a leading hub for business, trade, and innovation. Our strong tax system plays a critical role in reinforcing this position, providing investors and citizens with the confidence that our policies are progressive, fair, and transparent", he said.



His Excellency Mr. Prithvirajsing Roopun, pointed out that Mauritius' tax administration is recognized for its progressive policies, which create an environment where businesses thrive and investments flourish while maintaining transparency and equity. Under the leadership of Mr. Sudhamo Lal, MRA has tirelessly implemented fiscal policies that establish a tax regime balancing compliance and growth, responsive to the needs of both local and global stakeholders.

44th CATA TECHNICAL CONFERENCE

A RESOUNDING SUCCESS!



The President of the Republic of Mauritius added that the rollout of the e-Invoicing System will enhance transparency and ensure real-time reporting of transactions, reinforcing the integrity of our business environment. "The e-Tax Account is another innovation introduced by MRA that will revolutionize real-time communication, offering taxpayers immediate access to their tax information and enabling seamless interactions with MRA, thereby ensuring transparency, accuracy, and timely compliance", he pointed out. He stated that better laws and technology can help solve the challenges in tax administrations.



In his welcome address, Mr. M. Sudhamo Lal, G.O.S.K, C.S.K, Director-General of MRA, thanked CATA for entrusting MRA the hosting of the event. He highlighted that a transparent taxation system is essential for effective administration, as taxpayer compliance facilitates revenue optimization. Mr. Lal urged participants to engage actively in discussions, emphasizing the role of new technologies and artificial intelligence in the evolving tax landscape.

Mr. Lal also expressed pride in Mauritius being a Commonwealth member and MRA's longstanding relationship with CATA. He recalled that Mauritius hosted the CATA Conference on Taxation of Non-Resident Corporations in 1990, and the 27th CATA Technical Conference in 2006, marking its third hosting experience this year.

Mr. Lal believes that the digitalization of the global economy and advancements in technology, including artificial intelligence, are transforming taxpayer behaviour. Consequently, policymakers and tax administrators are challenged to adapt their policies and procedures. And at MRA the future is today, the organization strives to respond to challenges powered by technology in this dynamic environment.



Dr. Esther A. P. Koisin, the new Executive Director of CATA, expressed her heartfelt appreciation for the efforts of MRA, particularly under the leadership of Mr. Lal, in organizing this significant event. She highlighted the impressive turnout

of professional tax experts who are committed to enhancing tax administration and fostering innovative practices. This strong participation is a promising step towards creating a more equitable global tax system and ensuring a prosperous future for all, she said.

Dr. Koisin pointed out that crucial topics such as technology, the digitalization of tax processes, the exchange of information and e-invoicing will be at the forefront of discussions. These themes are essential for reshaping tax administration in the ever-evolving landscape, and she was excited about the potential outcomes of these conversations.



Dr. Abu Tariq Jamaluddin, Chairman of CATA, reaffirmed the commitment to improve tax administrations across Commonwealth countries. He noted the crucial role CATA plays in tax administration, emphasizing that citizen and business

compliance is essential. With the tax landscape continuously evolving, the conference will shape the future of the tax system.

Dr. Abu Tariq Jamaluddin expressed that as tax administration faces challenges, discussions on addressing those challenges through technology will provide solutions applicable in various countries.



Mr. Amick Teeluckdharry, Master of Ceremonies and Event Coordinator for CATA Mauritius, commended Mr. M. Sudhamo Lal for his visionary leadership, which has positioned

MRA as a leader in the tax sector. "Thanks to his guidance, Mauritius ranked 5th in the World Bank's Ease of Paying Taxes Index."



44th CATA TECHNICAL CONFERENCE

A RESOUNDING SUCCESS!



The History of CATA

Founded in 1978 by Commonwealth Finance Ministers, the Commonwealth Association of Tax Administrators (CATA) is a crucial player in global tax administration. With 47-member countries, CATA fosters international cooperation and knowledge exchange, while supporting developing nations in overcoming tax challenges. Through conferences, training, and publications, CATA provides resources that encourage learning and innovation, aiming for a future of equity, sustainability, and prosperity for all.

Conference topics

The 2024 CATA Conference focused on the theme "Reshaping Tax Administration in a Dynamic Landscape." In a rapidly changing world, tax authorities face unprecedented challenges and opportunities that demand innovative approaches and resilient strategies. Through collaborative discussions, participants addressed key issues, shared best practices, and developed solutions to enhance tax administration and compliance, ultimately contributing to sustainable economic growth within the Commonwealth.

Understanding the Global Minimum Tax

In a move to tackle tax avoidance and foster a fairer global tax system, over 130 countries have endorsed the global minimum tax initiative, primarily led by the Organisation for Economic Co-operation and Development (OECD). This agreement, established in October 2021, sets a 15% minimum tax rate on corporate profits, aiming to curb the "race to the bottom" where countries compete to offer the lowest tax rates to attract multinational corporations.

AEOI's role in fighting tax evasion: a global effort

Another theme discussed was the Automatic Exchange of Information (AEOI) which has emerged as a vital tool in the global battle against tax evasion. By enabling tax authorities worldwide to share financial information systematically, AEOI discourages individuals and corporations from hiding assets offshore. With backing from the OECD's Common Reporting Standard (CRS), this initiative aims to enhance transparency and compliance across jurisdictions.

Countries adopting AEOI have observed increased tax revenue and compliance rates. As the fear of detection grows, more individuals and companies are declaring their offshore assets. AEOI allows tax authorities to target high-risk areas more effectively, thereby optimizing resources for investigations and audits.

Simplified tax system for the informal sector: A step toward inclusivity and growth

The informal sector, encompassing street vendors and small businesses, is a crucial part of many economies, especially in developing countries.

Despite its economic significance, this sector often remains untaxed, leading to revenue losses and limiting public services and infrastructure development.



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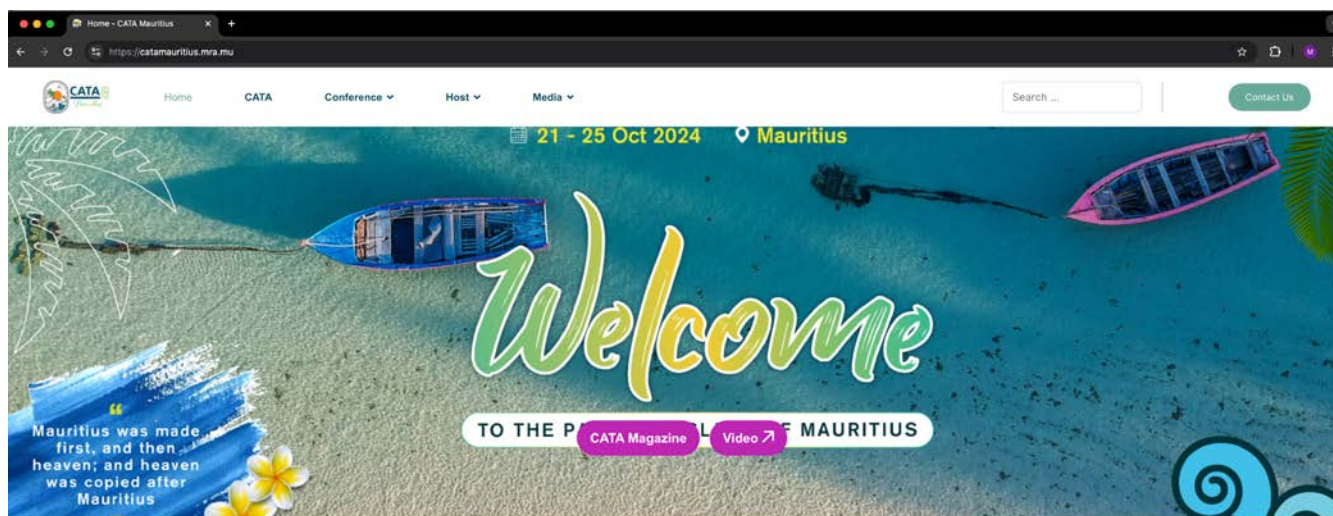
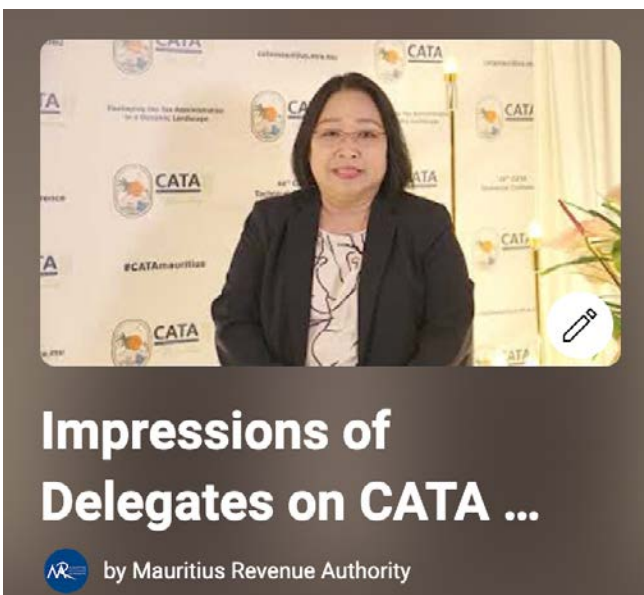


Digital solution for tax compliance: Implementation of the e-Invoicing system in Mauritius

Mauritius is implementing, at the national an e-Invoicing system which is designed to enhance the exchange of fiscal information between taxpayers and the Mauritius Revenue Authority.

As part of its e-Invoicing initiatives, Mauritius has embraced the Continuous Trans-action Controls (CTC) model under which invoices are being submitted to the tax authority in real-time before they are issued to customers, ensuring immediate visibility of transactions and reducing opportunities for fraud or tax evasion.

For readers interested in gaining a deeper understanding of this topic, we recommend visiting the official website at <https://catamauritius.mra.mu>.

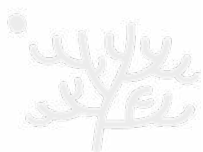
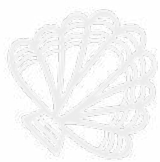


44th CATA TECHNICAL CONFERENCE

DAY 1 - 22.10.2024



44th CATA TECHNICAL CONFERENCE
DAY 2 - 23.10.2024



44th CATA TECHNICAL CONFERENCE

DAY 3 - 24.10.2024



44th CATA TECHNICAL CONFERENCE

CATA ELECTION



Mr. M. Sudhamo Lal takes the helm as chairman of the Commonwealth Association of Tax Administrators

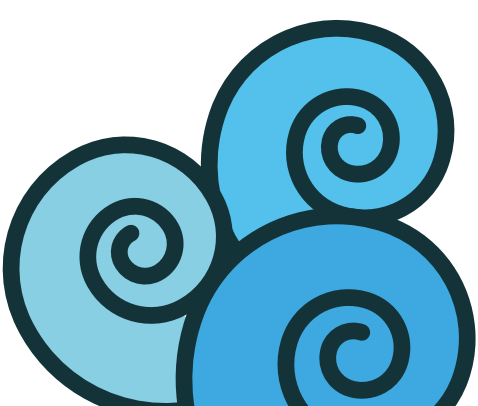
Mauritius, represented by Mr. M. Sudhamo Lal, G.O.S.K, C.S.K, Director-General of the Mauritius Revenue Authority (MRA), has been elected Chairman of the Commonwealth Association of Tax Administrators (CATA) for a term of three years. This election was held during the 44th General Meeting at the InterContinental Mauritius Resort on 22 October 2024. This prestigious appointment marks a significant moment of pride for Mauritius and the member countries of CATA. Mr. Lal's leadership is expected to further enhance collaboration and innovation in tax administration across the Commonwealth.



Mr. Lal served as President of the Commonwealth Association of Tax Administrators (CATA) from 2009 to 2012. In November 2015, he was elected Chairman for three years. In November 2018, Mr. Lal was again elected President of CATA for a period of three years and at the 42nd General Meeting, he was appointed Member of the Management Committee of CATA for the period 2021 to 2024.

Dr. Abu Tariq Jamaluddin from Malaysia has been elected President of the Commonwealth Association of Tax Administrators (CATA). This decision was made during the same General Meeting, held on October 22, 2024.

Another appointment was made for the United Kingdom. Miss Lock Debbie was elected Vice Chair of the Commonwealth Association of Tax Administrators (CATA) for a term of three years.



44th CATA TECHNICAL CONFERENCE

CELEBRATING TEAMWORK AND DEDICATION OF MRA STAFF



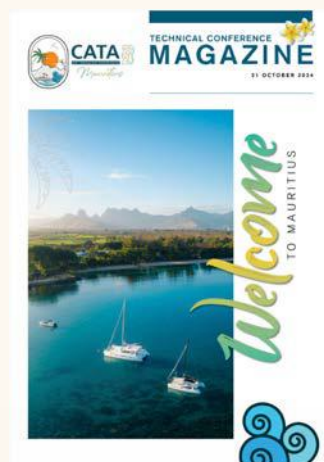
On November 6, 2024, a gathering at Eham Court, Port-Louis, honored around forty staff members for their contributions. They received letters of gratitude from Mr. M. Sudhamo Lal, Director-General of MRA, acknowledging their key role in the success of the CATA Technical Conference in Mauritius.

In his keynote address, Mr. Lal expressed that the success of the event is a testament to what can be achieved through teamwork and dedication. He highlighted how the agenda and themes of the event resonated with the challenges faced by participants from around the world. Mr. Lal also praised the active role that Mauritius plays in CATA.

Assistant Director, coordinator the Organisation of the event. Mr Amick Teeluckdharry commended the professional and dedication of all the various team members. The synergy produced consolidated the spirit of team building, he said. He highlighted the methodology applied at different levels and the central mechanism put in place to ensure a seamless organisation.



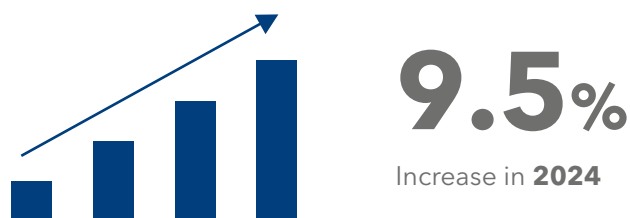
CATA Publications



INDIVIDUAL INCOME TAX RETURNS e-FILING SEASON 2024:

297,000+ E-FILERS BY MIDNIGHT, TUESDAY, 15 OCTOBER 2024

This month marked an important deadline: the e-Filing Season for 2024. The Mauritius Revenue Authority (MRA) takes this opportunity to extend its appreciation to approximately 297,000 taxpayers who fulfilled their civic duty by filing their income tax returns for the 2024 season within the prescribed deadline. Their contributions play a vital role in the financial management of the Republic of Mauritius. In fact, this number represents a significant 9.5% increase compared to last year's figures at the same deadline.

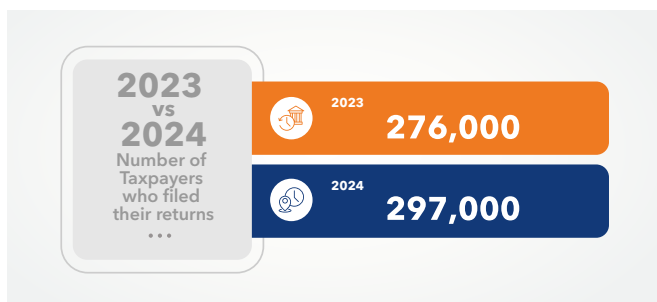


Further highlights on e-Filing Season 2024 are illustrated in the following infographic that follows:

• Increased Filings

297,000 taxpayers filed returns – 2024

276,000 taxpayers filed returns – 2023



• Fast Refunds

81,000 refunds issued, totalling Rs 750 million in less than 15 days following the end of the filing season



• Tax Relief

~~personal income tax~~

35,000 taxpayers no longer pay personal income tax

• Reduced Tax Liability

103,000 taxpayers experiencing lower tax payments

103,000 taxpayers experiencing lower tax payments

• Tax Reform Benefits



138,000 beneficiaries saving **Rs 5.5 billion** through a progressive tax system

A big Thank You to all taxpayers who participated and honoured their responsibilities!

TAXPAYER SATISFACTION SURVEY 2024:

MRA HONOURS THE WINNERS

The Mauritius Revenue Authority (MRA) unveiled the outcomes of the Taxpayer Satisfaction Survey 2024 on October 29, 2024, during a draw ceremony at MRA's Head Office in Port - Louis.

In his keynote address during the Taxpayer Satisfaction Survey Draw, Mr. M. Sudhamo Lal, G.O.S.K, C.S.K, Director-General of the Mauritius Revenue Authority (MRA), underscored the commitment of MRA as the only public body in Mauritius conducting an annual survey that empowers the general public to evaluate our service delivery channels. This initiative not only allows taxpayers to voice out their opinions on areas of improvement, but also highlights our dedication to addressing their needs and expectations, said the Director-General.

Mr. Lal emphasized: "each year, the survey questions are thoughtfully refined to reflect the changing expectations of taxpayers. The responses we receive are meticulously analysed to pinpoint potential areas for enhancement, ensuring that MRA consistently improves its services and adapts itself to the evolving needs of taxpayers." This approach exemplifies our proactive stance in fostering a responsive and user-friendly experience for all citizens. Mr. Lal reassured: "over 23,000 valuable comments gathered from taxpayers will be meticulously analysed in the coming days."



Mr. Amick Teeluckdharry, Assistant Director of the Taxpayer Education and Communication Department (TECD) at the Mauritius Revenue Authority (MRA), emphasized that this survey transcends mere feedback collection; it fundamentally underpins enhancements to MRA's operations. This proactive strategy, he asserted, underscores MRA's ongoing commitment to delivering services that meet the highest standards. He concluded that MRA takes great pride in viewing taxpayers as collaborative partners in the journey toward progress.



Three winners designated

The eighth edition of the Taxpayer Satisfaction Survey Draw 2024 was held in the presence of MRA Board Members, namely, Mr. Dinay Reetoo, and Mr. Kritananda Naghee Reddy, Mr. Sudhamo Lal, Director-General of MRA, and members of the Management Team. The cash prizes serve as a token of appreciation for taxpayers' feedback and participation. The first prize, a cash prize of Rs. 25,000, went to Chaumoo Nuzhah Begum. Lim Feng Chow Laval Kwet Thin won the second prize of Rs. 15,000, and Grandsable Yannick was the winner of the third prize of Rs. 10,000. The draws took place under the supervision of representatives of the Gambling Regulatory Authority (GRA), namely Mr. Ridwan Omar and Mr. Arjoon Niranjan.

The Mauritius Revenue Authority extends its gratitude to all participants.



WCO/MRA WORKSHOP :

AML CTF : STRENGTHENING CAPABILITIES

- **Strengthening the capabilities of WCO member states and financial intelligence units**

The Mauritius Revenue Authority (MRA), in collaboration with the World Customs Organization (WCO), hosted an Anti-Money Laundering (AML) and Counter-Terrorism Financing (CTF) workshop from October 7-11 at the Integrated Customs Clearance Centre (ICCC) at Le Chaland, Plaine Magnien. The workshop aimed to strengthen the capabilities of WCO member states and financial intelligence units (FIUs) in the Eastern and Southern African (ESA) region to combat financial crimes that threaten global stability.

The opening ceremony was graced by Mr. Pranab Kumar Das, WCO Director of Compliance and Facilitation, along with WCO experts and MRA management team. Participants included representatives from Mozambique, Zambia, Tanzania, Kenya, Uganda, Madagascar, Seychelles, South Africa, and Mauritius, with resource personnel provided by the WCO.

In his keynote address, Mr. M. Sudhamo Lal, Director-General, G.O.S.K, C.S.K of MRA and Vice-Chair of the WCO-ESA region, underscored the critical roles of governmental and non-governmental organizations in tackling AML and CTF challenges, highlighting Customs' strategic position at international borders for preventing illicit financial flows. He also emphasized partnerships among WCO members, the Financial Action Task Force (FATF), and INTERPOL to enhance collaborative efforts against financial crimes.

Mr. Lal announced that the ESA region's forthcoming Strategic Plan for 2025-2028 would prioritize AML-CTF strategies. He also highlighted recent legislative measures in Mauritius that strengthen the national framework against financial crime, asserting compliance with FATF's 40 recommendations. He announced that MRA will become a Core Member of the Hot Zone Prioritisation Forum (HZPF) to address high-risk areas for illicit activities.

The Director-General of MRA emphasized the necessity of cooperation among enforcement agencies for a unified approach against money laundering. He recognized the leadership of Mrs. Carine Charlette-Katinic, Director of the Financial Intelligence Unit, praising her efforts in enhancing resource sharing and information quality. He commented the Financial Crime Commission Act 2023, effective in March 2024, as a significant advancement by the Government in the fight against financial crime, crucial for maintaining Mauritius's reputation as a compliant jurisdiction.



Mr. Pranab Kumar Das laid emphasis on the significance of workshops for fostering cooperation and networks to combat money laundering as a predicate offense, commending MRA's proactive stance in enhancing compliance. He recognized Mr. Lal's contributions to promoting collaboration among stakeholders, emphasizing that the success of initiatives relies on active participation in workshops that equip professionals with essential tools and knowledge for effective AML efforts.

In his address, Mr. Vivekanand Ramburun, Director of Customs at MRA, reaffirmed MRA's commitment to combating transnational organized crimes, which pose threats to national security and societal development. He discussed the global repercussions of such crimes on financial systems, advocating for effective policies and collaboration.



Mr. Ramburun commended WCO for its proactive approach to challenges related to cash, gemstones, and precious stone smuggling, and highlighted the importance of thorough AML-CTF investigations, as these intersect with broader issues like environmental and wildlife crimes.

WCO/MRA WORKSHOP :

AML CTF : STRENGTHENING CAPABILITIES

Robust anti-money laundering and counter-terrorism financing (AML-CTF) training for enforcement agencies is essential not only for safeguarding financial systems but also for enhancing national security and ensuring the integrity of the global economy.

INTERVIEW

Mr. Pranab Kumar Das, Director of Compliance and Facilitation at the World Customs Organization (WCO)

"Leveraging advanced technologies and platforms for real-time information sharing will be crucial in the fight against money laundering and terrorism financing"

With extensive expertise in international customs standards and regulations, Mr. Das plays an important role in shaping global strategies that enhance compliance and facilitate trade while simultaneously combating financial crimes. His insights into these critical areas are invaluable as we discuss the pressing issues of anti-money laundering (AML) and counter-terrorism financing (CTF).



As the Director of Compliance and Facilitation, could you elaborate on the WCO's strategic initiatives aimed at enhancing national customs capacities to tackle money laundering and terrorist financing? How do you envision the collaboration between the WCO and national authorities evolving in response to emerging threats in the financial landscape?

The World Customs Organization (WCO) is the global voice of 186 customs administrations in 6 regions, including the ESA Region. It has, over the years, taken several strategic initiatives aimed at enhancing national customs capacities to tackle money laundering and terrorist financing through the following multi-pronged programmes:

i. **A robust Anti-Money Laundering/Counter-**

Terrorism Financing Programme (AML-CTF):

established in 2019 focusing on raising awareness, developing training programs, and creating tools and information-sharing platforms;

Promoting best practices and the FinCRIME Online Library within the Customs Enforcement Network (CEN), which includes a seizure's database.

ii. **Capacity Building Workshops:** WCO collects member's requirements in various areas of revenue collection, trade facilitation and compliance, including in AML-CFT areas etc. on a yearly basis. Based on the resources available and on need assessment, it regularly conducts regional and national workshops, mentorship programmes for its members, Financial Intelligence Units (FIUs), and national police services. These workshops aim to enhance the skills of customs officers and FIU analysts in tackling currency smuggling, gems/precious metals smuggling, and trade-based money laundering.

iii. **Collaboration with International Organizations:** WCO collaborates with organizations like INTERPOL and the Egmont Group of Financial Intelligence Units to enhance global efforts against money laundering and terrorist financing. This collaboration includes joint workshops and sharing of best practices.

How does Project OCTAGON specifically address the challenges faced by countries in the sub-region regarding anti-money laundering and counter-terrorism financing?

Project OCTAGON aims to raise awareness of money laundering activities and schemes in the Customs area, as well as to augment the enforcement capabilities of Customs, financial intelligence units (FIUs) and police services. A joint effort with the Egmont Group for FIUs and with INTERPOL, it focuses its efforts on money laundering and terrorism financing in Asia, Latin America, Africa, Eastern Europe and the Middle East.

Mr. Das, could you elaborate on the framework and goals of Project OCTAGON? In what specific ways does this initiative assist participating countries in identifying and mitigating risks associated with money laundering and terrorism financing?

Yes, I would like to elaborate on Project OCTAGON which involves three distinct lines-of-effort:

WCO/MRA WORKSHOP :

AML CTF : STRENGTHENING CAPABILITIES

First, the Hot Zone Prioritization Forum intends to identify sub-regional hot-zones at higher risk of exploitation by transnational criminal organizations (TCOs) and terrorist groups, as well as their money laundering activities.

Second, under the gem certification programme, the project will train selected regional customs experts in gemmology over 3 years, so they can further empower other customs officers in high-value gems and diamond trafficking in high-risk regions.

Third, the Project will also provide mentorship and operational training support to designated customs service, through the global WCO AML-CTF expert network. In the scope of this mission, Project OCTAGON will assess new needs and challenges in the AML-CFT arena.

In your opinion, what core competencies should be prioritized in training programs for professionals working in compliance and law enforcement? How can these programs be tailored to reflect the evolving tactics of illicit actors in financial crimes?

Training programs for compliance and law enforcement professionals should prioritize 3 core competencies - analytical skills, legal knowledge and technological proficiency. These competencies enable professionals to effectively identify, assess, and mitigate financial crimes. To reflect upon the evolving tactics of illicit actors, programs should also incorporate continuous learning modules on emerging threats like cryptocurrency fraud and cybercrime. Additionally, scenario-based training and collaborative exercises with other agencies can help professionals stay adaptive and responsive to new methods used by criminals.

In what ways can the use of modern technology enhance information sharing among international bodies, and how can this lead to a more robust framework to deter tax evasion and combat anti-money laundering and counter-terrorism financing?

Leveraging advanced technologies and platforms for real-time information sharing will be crucial in the fight against money laundering and terrorism financing. This includes expanding the use of technological tools such as the FinCRIME Online Library and other databases to ensure timely access to critical information.

Technology also needs to be used to develop more integrated and comprehensive training programs

that include the latest trends and techniques in money laundering and terrorist financing. This will help customs officers and FIU analysts stay ahead of emerging threats. Continuously adapting strategies to address new methods of money laundering and terrorist financing, such as those involving cryptocurrencies and other digital assets. By focusing on these areas, WCO and national authorities can enhance their capabilities to effectively combat money laundering and terrorist financing in an ever-evolving financial landscape.



COMPLIANCE

- MRA's efforts in combatting anti-money laundering cases related to currency declaration violations

The Mauritius Revenue Authority (MRA) has made notable strides in its Anti-Money Laundering Unit (AMLU), as illustrated by recent case highlights. MRA recorded a total of eleven cases of CORs for failure to declare currency.

Anti-Money Laundering Unit (AMLU) Cases	
No. of COR's for failure to declare currency	11
Amount of undeclared /falsely declared currency	Rs 8,080,781
No of Malagasy Cases	2
Amount undeclared and falsely declared (Malagasy cases)	Rs 1,635,763
Penalty Collected	Rs 488,177



SUSTAINED COLLABORATION: CURRENCY DECLARATION

The legislation does not prohibit the transportation of currency or Bearer Negotiable Instruments by any traveller. However, any person leaving Mauritius with currency or Bearer Negotiable Instruments or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts exceeding Rs 500,000 in value or its equivalent in foreign currency must declare the sum to Customs, by filling the Currency Declaration Form (available at the Customs counter) wherein the origin and intended use of the sum declared must be stated, before proceeding with Immigration formalities.

Any person making a declaration may be questioned by a Customs Officer on the particulars of the declaration made and in the course of any questioning, the officer may inspect the person's travel documents, passport, laissez- passer, tickets and accompanying luggage. The officer may also under reasonable cause, detain and search the person in accordance with Section 132 of the Customs Act 1988.

Any person who fails to make a declaration or when so required, refuses to make a declaration or makes a declaration which is false or misleading in any material particular or without any reasonable excuse refuses to answer questions, shall commit an offence and on conviction shall be liable to a fine of not less than 20 per cent of the whole amount which is the subject matter of the offence but not exceeding 2 million rupees and to imprisonment for a term not exceeding 5 years.

On the compliance front, a total of 109 currency declarations were submitted by passengers, collectively amounting to Rs 84,130,779, while banks also contributed with 12 declarations totaling Rs 796,430,502. These statistics, highlighted in the Directors' Report for the month of September 2024, underscore MRA's active role in enforcing compliance.

For more information on Currency Declaration, our readers can visit www.mra.mu

WORKSHOP THE IMPLEMENTATION OF THE REGIONAL CODE OF CONDUCT ON INTEGRITY

- Dr. Navin Beekarry: "Integrity is not just a principle; it is the essence of our actions"
- Mr. M. Sudhamo Lal: "Pooling resources strengthens policies and fosters accountability"



Integrity is crucial for effective revenue administration and protecting a country's reputation. In this context, the Mauritius Revenue Authority (MRA) held an important two-day workshop on October 28th and 29th at the Integrated Customs Clearance Centre (ICCC) in Le Chaland. The WCO ESA Regional Code of Conduct on Integrity was launched through a capacity-building initiative that brought together about 30 local and international participants. The event highlighted the importance of integrity in promoting ethical governance in East and Southern Africa.

Dr. Navin Beekarry, Director-General of the Financial Crimes Commission (FCC), delivered a compelling keynote address emphasizing the importance of integrity as a foundational human value. He stated, "Integrity is not just a principle; it is the essence of our actions. Corruption undermines the very fabric of society, making it imperative that we strengthen our institutional frameworks." To combat this, he called for strengthened institutional frameworks through prevention, education, and enforcement. Both the Mauritius Revenue Authority (MRA) and the Financial Crimes Commission serve as guardians of financial integrity, crucially promoting a culture of integrity across public and private sectors, he affirmed.



Mr. M. Sudhamo Lal, G.O.S.K, C.S.K, Vice Chair of ESA and Director-General of MRA, spoke on the successful collaboration between the Mauritius Revenue Authority and the Financial Crime Commission, highlighting their joint efforts in upholding ethical standards within legal frameworks. "By pooling our resources and expertise, we combat financial crimes such as tax evasion and money laundering and mitigate the risks associated with corruption. Our partnership strengthens policies, addresses vulnerabilities, and fosters transparency and accountability in our operations," he stated. Mr. Lal reaffirmed MRA's dedication to ethical conduct and fostering a secure economic environment for all citizens.

Mr. Rajeev Gobin, Team Leader of the Internal Affairs Division at MRA, emphasized that this event facilitates crucial discussions surrounding integrity and ethical conduct within our region. 'As we navigate the complexities of our responsibilities, the Regional Code of Conduct on Integrity provides an essential framework to direct our actions and decisions', he added.

In a pre-recorded address, Ms. Andrea Hampton, Integrity Lead & A-CIP Programme Manager at the World Customs Organisation, lauded MRA for its leadership role in promoting integrity and integrating corporate values across the region. She emphasized the importance of collective action in addressing corruption effectively.

Ms. Faith Mosongo, Programme Coordinator at the World Customs Organization's East & Southern Africa Regional Office, announced that the Integrity Working Group will implement the Regional Code of Conduct at national and regional levels. Its success relies on the support of appointed Integrity Champions and coordinators to uphold these essential principles.



MRA 18TH INTEGRITY ADVISORY COMMITTEE:

THE MAURITIUS TAXPAYERS ASSOCIATION RECEIVED NO COMPLAINTS FROM TAXPAYERS

Each year, the Mauritius Revenue Authority (MRA) holds Integrity Advisory Committee meetings to discuss key integrity and ethics issues in tax administration. In 2024, two meetings were held on March 6 and October 28. This committee is essential for promoting transparency, accountability, and ethical conduct in the tax system, while also addressing stakeholder concerns and promoting best practices.

The 18th Integrity Advisory Committee meeting was held on October 28, 2024, MRA convened its at the Integrated Customs Clearance Centre (ICCC) under the leadership of Chairperson Mr. Sudhamo Lal. This meeting brought together a diverse group of external stakeholders, including Mr. Raffick Sufurhally, President of the Mauritius Taxpayers Association, Mr. Ameene Kodabux, Treasurer of the Mauritius Council of Social Service, Mr. Kevin Ramkaloan, Chief Executive Officer of Business Mauritius, and Mrs. Sheila Ujoodha, Chief Executive Officer of the Mauritius Institute of Directors (MloD).

Observers included Ms. Violet N. Mulubwa from the Zambia Revenue Authority and Ms. Paulette Twhala from the Eswatini Revenue Service who commended MRA for its adherence to global best practices in integrity and ethical governance. The MRA Management Team was also present to address any stakeholder queries.

During the meeting, Mr. Sudhamo Lal reaffirmed the pivotal role of the Integrity Advisory Committee in reinforcing MRA's commitment to uphold the highest

ethical standards. "At MRA, we firmly believe that integrity is the foundation of trust and credibility. It is essential for promoting ethical behaviour, preventing misconduct, and ensuring that integrity remains central to our operations," Mr. Lal stated. He also noted that the committee reviewed best practices in combating corruption and made recommendations aimed at further enhancing integrity within MRA.

According to him, stakeholders' recommendations are meticulously considered and implemented ahead of the next survey. "Since its establishment in 2006, MRA has taken a proactive approach to combat corruption through a collaborative strategy. After 18 years, with the support of its stakeholders, staff, and the public, MRA is dedicated to continually seeking invaluable feedback and insights to enhance its integrity framework," Mr. Lal added.

During the meeting, committee members lauded MRA for its innovative tax strategies and for its commitment to a business-friendly, integrity-driven framework. Mr. Raffick Sufurhally, President of the Mauritius Taxpayers Association, praised the effectiveness of MRA, stating, "No complaints have been received from taxpayers, which reflects MRA's effectiveness and integrity."

Mr. Kevin Ramkaloan, CEO of Business Mauritius, underscored MRA's efficiency, commending Mr. Lal's leadership for achieving significant milestones. "We are proud to recognize MRA as one of the most efficient institutions that genuinely values integrity," he noted.



MRA 18TH INTEGRITY ADVISORY COMMITTEE:

THE MAURITIUS TAXPAYERS ASSOCIATION RECEIVED NO COMPLAINTS FROM TAXPAYERS

Mrs. Sheila Ujoodha, CEO of MloD, emphasized the importance of MRA's ongoing commitment to maintaining high ethical standards through regular surveys and stakeholder engagement, which enhances transparency and trust within the organization.

Outcome of the 5th Integrity Perception Survey

Mr. Rajeev Gobin, Officer-in-charge at the Internal Affairs Division of MRA, provided an overview of the Integrity Perception Survey (IPS), a tool utilized to measure stakeholder perceptions of integrity every 3 to 4 years. He affirmed that MRA has undertaken a leadership role in promoting integrity and gives considerable importance to ethical behaviour and the fight against corruption.

Mr. Gobin highlighted MRA's excellence in e-filing services and the ongoing development of online services, recognized as key strengths in terms of automation and reforms. Furthermore, he noted that MRA's overall reputation for service and integrity has significantly strengthened over time. There has effectively, been a substantial reduction in reported incidents of malpractice in 2024 as compared to 2020, illustrating MRA's commitment to high standards and responsible practice.



BORDER PROTECTION

MRA SEIZES RS 12 MILLION OF HEROIN

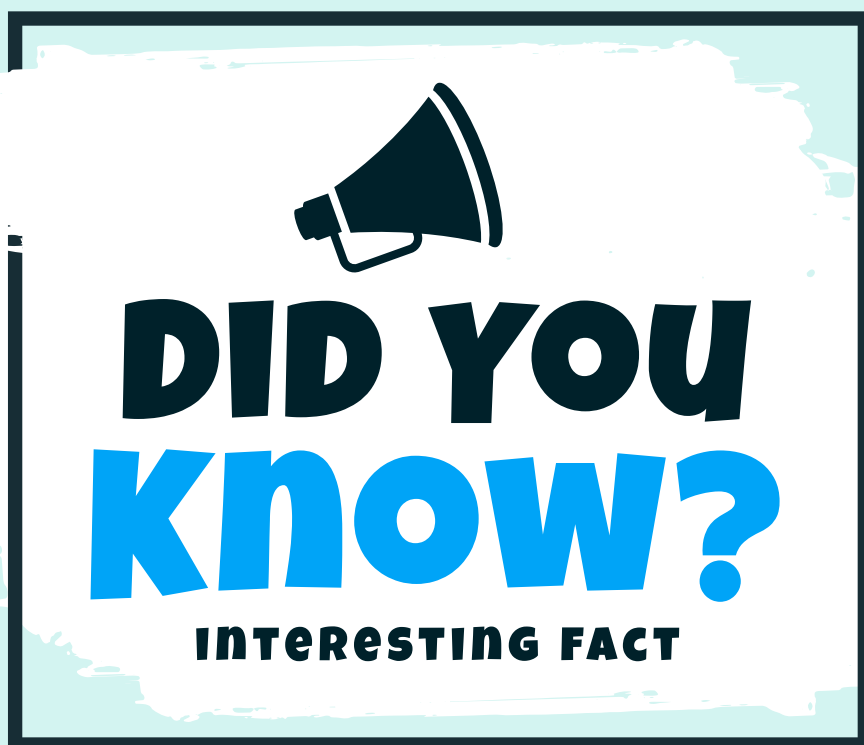
The Mauritius Revenue Authority (MRA) plays a crucial role in border protection and drug enforcement by regulating customs operations and combating smuggling activities. The importation, selling, and consumption of illicit drugs is illegal and can lead to severe legal consequences, including imprisonment.

MRA Customs seized 65 pellets believed to contain heroin, weighing a total of 803.51 grams and valued at approximately Rs 12 million, at Sir Seewoosagur Ramgoolam (SSR) International Airport on October 15, 2024. The passenger, arriving from Dubai, was intercepted by Customs Anti-Narcotics Section (CANS) officers while he was exiting through the Green Channel. Although no incriminating items were initially found in his luggage, a body scan revealed hidden drug pellets. After confessing having swallowed them, the passenger purged a total of 65 pellets.



The public can report suspected drug cases or illicit activities to MRA via the MRA Stop Drug Platform (www.mra.mu) or by calling the Hotline at 8958.





STOP DRUG PLATFORM

Members of the public may report suspected drug cases or illicit activities to MRA through the MRA Stop Drug Platform (www.mra.mu) or by calling the hotline at 8958.

Question: What is the 'Stop Drug Platform'?

Answer: MRA is committed to the fight against drugs and illicit trade. In this context, the Stop Drug Platform demonstrates MRA's dedication to eradicating this social evil and amplifying its efforts against drug trafficking. The Stop Drug Platform encourages and engages the population at large to anonymously provide information related to drugs and illicit trafficking in the Republic of Mauritius.

Question: I have information regarding drug trafficking. Can I share this information with MRA?

Answer: Information relating to drug/narcotics trafficking and smuggling may be sent to MRA anonymously through:

- The Stop Drug Platform on MRA's website,
- Email (stopdrugs@mra.mu), or
- Free Call: 8958

Question: Do I have to provide my name and contact details when I report drug trafficking?

Answer: It is optional. You do not need to provide your name or contact details.

Question: Will my name and contact details be made public?

Answer: MRA guarantees the confidentiality of all informants. All information submitted will be kept strictly confidential and will not be shared with other stakeholders.





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