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**CATA WORKSHOP**

**Combating Tax Evasion in Developing Economies**

*Tax Evasion is a substantial phenomenon throughout the world. With the increasing sophistication of business activities, schemes for evading the payment of taxes have also become more complex. The Mauritius Revenue Authority (MRA) has adopted since its inception a strategy aiming at continuously training its tax administrators so as to increase compliance. As part of this process and with the valued support of the Commonwealth Association of Tax Administrators (CATA) and the Commonwealth Secretariat's Governance & Institution Development Division (GIDD) an international workshop was held in Mauritius from 17th March to 28th March 2008.*



Mansoor during the opening ceremony of the Workshop at Eham Court (MRA's Headquarters), Port Louis on the 17th March 2008. In his speech, Mr Mansoor gave lines of reflection regarding the factors to be taken into account in the context of developing a coordinated strategy to improve the fight against fiscal fraud. The Financial Secretary of Mauritius pointed out that the setting up of the MRA brought about a diametric change in tax administration and accompanied the tax reform which is focused on fairness and equity. With a flat tax rate of 15% (replacing a top rate of 30%) the tax system is more than ever progressive, added Mr. Mansoor.

Tax evasion keeps the developing world poor. This saying echoed by American authors translate the challenge of developing countries to understand the reasons why individuals evade taxes and how to increase tax compliance. One of the obvious ways to go by tackling this issue is to improve transparency and strengthen relations between member states of tax organisations for an international cooperation and exchange of information on the nature of certain activities. These ideas were triggered for debate by the Financial Secretary of Mauritius, Mr. Ali Michael

# Editor's Note

## Special CATA Edition

*It is with a great sense of pride that the Mauritius Revenue Authority (MRA) is publishing a special E-Newsletter on the CATA Workshop that was held in Mauritius from 17 to 25 March 2008.*

*This third edition of the MRA E-Newsletter is thus entirely dedicated to this workshop. The Commonwealth Association of Tax Administrators (CATA) organizes a series of conferences and workshops throughout the year and among its prime objectives, we note assistance to member countries in capacity building in tax administration and the offer of training to tax officers on contemporary and pertinent issues. In fact, CATA takes pride in the creation of a Global Training Network.*

*To associate ourselves with such an event is a privilege and this special edition is a testimony of our close collaboration with the largest organization of tax administrators in the world.*

*Dan Moorghen  
Editor*



# Combating Tax Evasion in Developing Economies

(Continued from page 1) With more people paying their fair share of tax, half of the taxpayers have been removed from the PAYE (Pay As You Earn) System and nowadays only 7% of the population of Mauritius pays the tax. The two schemes devised by the MRA to improve tax compliance, Tax Arrears Payment Incentive Scheme (TAPIS) and Voluntary Disclosure Incentive Scheme (VDIS) have also been very successful according to the Financial Secretary. On international cooperation, Mr. Mansoor underlined the importance of extending the network of tax administrators through twinning schemes with other countries. The setting up of a multidisciplinary centre for excellence by Mauritius with the help of the World Bank and the European Union has also been mentioned.

The Chairperson of the Board of the Mauritius Revenue Authority (MRA), Mr Vasdev Hassamal stated that since July 2006, the MRA has defined several objectives, namely “to broaden the compliance rate, enhance taxpayer services, improve efficiency and effectiveness of tax administration, facilitate trade, and above all, address the problems associated with corruption, tax avoidance and tax evasion.” He also stated that the MRA has spared no effort to modernize its tax administration and invested heavily in human resources and Information Technology. The simplification of procedures and processes has also been mentioned as well as the provision of tools and means for efficient performance.

The Chairperson of CATA, Mr. Mustapha Mosafeer recalled that Mauritius is a member of CATA since 1979 and that two annual technical conferences have been held in Mauritius in 1990 and 2006. Two workshops on Tax Audit of Multinationals (2002) and Tax Audit in Cash Based Economies (2005) have also been hosted by Mauritius. Mr. Mosafeer underlined that he had been a member of CATA management committee from 2001 to 2006 and that as the present Chairperson of CATA he would strive to further cement the CATA / Mauritius partnership.

Mr. Mosafeer announced that Mauritius will be hosting the “Commonwealth Management Development Programme” from 4th August to 12th September 2008. CATA is also considering a repeat of the workshop on “Combating Tax Evasion in Developing Economies” later this year.

The Director General of the MRA, Mr. Sudhamo Lal in his address, stated that one of the priorities of the Government of Mauritius being to reduce the budget deficit, the MRA has performed to the best of its abilities to ensure that tax collection is increased and at the same time tax evasion is reduced.

Mr. Lal added “The MRA started its activities in July 2006, but we believe we have taken the right path to ensure greater compliance. We have been able to reduce tax evasion significantly since starting operation. However, we believe that there is still a long way to go. We still have to learn a lot from our international partners and from senior foreign tax administrators in the field of tax evasion. This Workshop comes at the right moment to eventually, help us chart out new avenues and strategies to address this problem. In this context, I am grateful to the resource persons who are here to share with us their wide experience and expertise in the matter. I am also convinced that our MRA officers will have the opportunity to interact with their foreign colleagues and enhance their knowledge and competence in this field.”



Mr. Ali Mansoor, Financial Secretary of Mauritius

# Thanks from CATA



**Mr. Mustapha Mosafeer  
Chairperson CATA**

*It is my pleasure as Chairman of CATA to place on record CATA's appreciation for the remarkable organisation put in place by MRA for the conduct of the 2-week workshop on Combating Tax Evasion in Developing Economies. I wish to extend CATA's thanks and congratulations to the Director-General and his staff for their wonderful job.*

*I hope the participants found the workshop valuable and enlightening. This workshop has also enabled the participants from the various member countries to establish new contacts and share views and experiences on best tax practices.*

*Last but not the least, I would like to thank our 4 resource persons for the expertise with which they have conducted the workshop.*

*M Mosafeer  
Chairman, CATA  
25 March 2005*



# RESOURCE PERSONS



INDIA  
**Mr. P.K.Sridharan**

## Profile

- 1970** Assistant Commissioner/Deputy Commissioner
- 1980** Joint Commissioner /Additional Commissioner
- 1992** Commissioner of Income
- 2002** Chief Commissioner/Director General of Investigation



INDIA  
**Mr. Selvaraj**

**1972** Joined Indian Revenue Service.  
Director (Investigation) and later Director of  
Income tax(Investigation) for nearly 7 years.

**1992** Was the Course Director for IRS Batch  
Was Chief Commissioner of Income tax at Mumbai,  
Indore and Chennai.



UNITED KINGDOM  
**Mr. Paul Hale**

## Profile

**2005** Principle Adviser Inland Revenue New Zealand  
- 25 years in Financial Markets Sector - Banking



UNITED KINGDOM  
**Mr Douglas Rankin**

# DELEGATES PROFILES



GAMBIA

**Mrs. Ramatou Harr Ceesay**

### Profile

- 1981** Joined Income Tax Department as Tax clerk
- 1985** Promoted to Tax Officer
- 1995** Promoted to Inspector of Taxes
- 2007** Promoted to Senior Tax/Branch Officer



GAMBIA

**Mrs. Elizabeth Lloyd King**

### Profile

- 1975** Joined as Clerk in Income Tax Department
- 1982** Promoted to tax Inspector
- 1991** Promoted to Senior Inspector of Taxes
- 2007** Promoted to Senior Tax Branch Officer



GAMBIA

**Mr. Louie Gillen**

### Profile

- 1981** Tax Manager



GAMBIA

**Mr. Essa Jallow**

### Profile

- 1996** Joined Accountant General Departments
- 2000** Joined Department of State for works Construction & Infrastructure
- 2005** Joined Guarantee Trust Bank
- 2007** Joined as Deputy Director

# DELEGATES PROFILES



KENYA

**Mr. Ezekiel Kasuku Obura**

**Profile**

**2006** Best Employee at Kenya Revenue Authority

**2007** Best Employee at Large Taxpayer Office



KENYA

**Mr. Patrick Mutiso Ngoku**

**Profile**

**1988** Joined Ministry of Finance

**1995** Promoted to Audit Supervisor

**2001** Promoted to Audit Manager



NAMIBIA

**Ms. Taamba Rosalia Nafuka**

**Profile**

**2001** Joined Revenue of Namibia as Taxation Officer

**2002** Promoted to Taxation Officer

**2008** Work as Chief Taxation Officer



ST KITTS & NEVIS

**Ms. Labrisca Powell**

**Profile**

- Professional Qualification – BSC Accounting
- Employed by Nevis Island Government Inland Revenue Department
- Promoted to Senior Tax Officer

# DELEGATES PROFILES



SWAZILAND

**Mrs. Gcinile Priscilla Msibi**

**Profile**

**1999** Joined the Tax Department of Swaziland



SWAZILAND

**Mrs. Ntombifuthi Dlamini**

**Profile**

**1995** Joined Tax Department of Swaziland

**2007** Team Leader of Tax Auditors of Swaziland



TANZANIA

**Mr. Yessa D B Sanga**

**Profile**

**1982** Tax Officer at Income Tax Departments

**1988** Promoted to Senior Assessor and Principal Tax Investigation Officer



SINGAPORE

**Mr. Hee Hengsoh**

**Profile**

Senior Tax Investigator

# DELEGATES PROFILES



SINGAPORE  
**Mr. Lim Ming Siang**

**Profile**

- Principal Tax Auditor



LESOTHO  
**Mrs. Mahlape Lisene**

**Profile**

- 2001** Employed as VAT trainee at Ministry of Finance
- 2003** Employed as Senior Inspector by Lesotho Revenue Authority
- 2007** Promoted as Audit Manager



LESOTHO  
**Mrs Ithabeleng Theko**

**Profile**

- 2003** Joined Lesotho Revenue Authority in 2003 as Principal VAT Collector.
- 2005** Principal VAT inspector.
- 2007** Appointed Audit Manager – Lesotho Revenue Authority



LESOTHO  
**Mrs. Lebohang Kaaba**

**Profile**

- 1999** Joined Ministry of Local Government
- 2004** Joined Lesotho Revenue Authority
- 2007** Promoted to Senior Investigator at Lesotho Revenue Authority

# DELEGATES PROFILES



LESOTHO  
**Mrs. Rebecca Ralebakang**

### Profile

- 2003** Joined Lesotho Revenue Authority as Accounts Clerk
- 2004** Promoted to Auditor
- 2007** Promoted to Senior Auditor



KENYA  
**Mr. Simon Sainigu**

### Profile

- Developed Systems and procedures for the newly established investigation unit.
- Established complaints and information centre for Kenya Revenue Authority.
- Modernization of licensing of Drivers and registration for motor vehicles in Kenya.

# DELEGATES PROFILES



Mauritius

**Mr Aboo Samad Allybux**

## Profile

- 1976** Joined Ministry of Education as Clerical Officer
- 1998** Promoted to Revenue Officer in Sales Tax Dept  
Principal Revenue Officer – VAT Dept
- 2006** Joined MRA as Technical Officer



Mauritius

**Mrs Tayshree K Goburdhone**

## Profile

- 1988** Clerical Officer at the Min. of Industry
- 1993** Trainee Inspector of Taxes at Income Tax
- 2003** Investigating Officer
- 2006** Joined as Technical Officer at the MRA



Mauritius

**Mr Nadan Shyam Kumar**

## Profile

- Experience in various Accountancy firms in UK
- Also worked in the offshore sector
- Previously worked at ICAC as a Senior Investigator
- Presently working as Technical Officer at the MRA



Mauritius

**Mr Ker Singh Bundhoo**

## Profile

- 1993** Social Security Officer
- 1995** Assistant Finance officer
- 1998** Joined as Tax officer at VAT Department
- 2006** Joined as Technical Officer at the MRA

# DELEGATES PROFILES



Mauritius  
**Mrs. Francoise Ah Kay Mun**

## Profile

- 1995** Joined Sales Tax Department as Assistant Officer
- 1998** Promoted to Revenue Officer
- 2002** Appointed as Senior Revenue Officer
- 2006** Joined the MRA as Technical officer



Mauritius  
**Mr. Azad Noor Baccus**

## Profile

- 1988** Overseas Fashion Ltd as Accounts Clerk
- 1995** Income Tax Department as Trainee Inspector
- 1997** Promoted to Inspector of Taxes at Income Tax
- 2006** Joined MRA as Technical Officer



Mauritius  
**Mrs Sooneeta Ramphul**

## Profile

- 1980** Joined Income Tax as Trainee Inspector
- 1982** Appointed Inspector of Tax
- 2006** Joined MRA as Technical Officer



Mauritius  
**Mrs. Y S M N Christine Wong**

## Profile

- 1993** Appointed as Inspector of Taxes
- 1999** Promoted to Senior Inspector of Taxes
- 2006** Appointed as Technical Officer at the MRA

# DELEGATES PROFILES



Mauritius  
**Mr. Ashok Kumar Seebaluck**

## Profile

Technical Officer at the MRA



Mauritius  
**Mr. Manoj Kumar Sobrun**

## Profile

- 1993** Appointed Inspector of taxes
- 2006** Investigation Officer
- 2006** Acting Principal Officer Income Tax .
- 2006** Appointed Technical Officer at the MRA



Mauritius  
**Mr. Ramatoollah Suffee**

## Profile

- 1980** Income Tax Dept as Trainee Inspector
- 1982** Promoted as Inspector of Taxes
- 1989** Promoted to Senior Inspector
- 1995** Promoted to Principal Inspector
- 2006** Joined as Technical Officer at the MRA



Mauritius  
**Mrs. Tanuja Devi Udhin**

## Profile

- 1984** Joined income Tax Department
- 1993** Senior Inspector.
- 2006** Technical Officer at MRA