

**MEMORANDUM OF UNDERSTANDING**  
**BETWEEN**  
**THE COMPETITION COMMISSION OF**  
**MAURITIUS**  
**AND**  
**THE MAURITIUS REVENUE AUTHORITY**

**MEMORANDUM OF UNDERSTANDING**  
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**THE COMPETITION COMMISSION OF MAURITIUS (CCM)**  
**AND**  
**THE MAURITIUS REVENUE AUTHORITY (MRA)**

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**1. PREAMBLE**

This memorandum of understanding sets out a framework of co-operation between the Competition Commission of Mauritius as provided under Section 66 of the Competition Act and the Mauritius Revenue Authority to enable the Competition Commission of Mauritius and Mauritius Revenue Authority to effectively enforce their objectives and discharge functions under their respective legislations.

**2. ESTABLISHMENT AND RESPONSIBILITIES**

**2.1 THE COMPETITION COMMISSION OF MAURITIUS**

The Competition Commission of Mauritius (henceforth "CCM") is established as an independent body corporate under the Competition Act 2007. Its goal is to make markets work well in the interests of consumers and the economy of Mauritius. To this end, the CCM has a number of powers under the Competition Act 2007, *inter-alia*,

- (i) to keep the operation of markets in Mauritius and the conditions of competition in those markets under constant review;
- (ii) to investigate suspected breaches of restrictive business practices which fall within sections 41 to 43 of the Competition Act, which cover collusive agreements, namely horizontal agreements and bid rigging and vertical agreements involving resale price maintenance;
- (iii) to investigate any matter that is subject to review under sections 44 to 48 of the Competition Act, which cover restrictive business practices which have the object

- or effect of preventing, restricting or distorting competition or which will result in a substantial lessening of competition in any relevant market for goods or services;
- (iv) to take enforcement actions against any identified restrictive business practice; and,
  - (v) to undertake general studies on the effectiveness of competition in individual sectors of the economy in Mauritius.

## **2.2 THE MAURITIUS REVENUE AUTHORITY**

The Mauritius Revenue Authority (henceforth "MRA") is established under the Mauritius Revenue Authority Act 2004 (henceforth "MRA Act"), as the agent of the State for the purposes of assessing the liability to, the collection of and the accountability for tax; and the management and operation and enforcement of the Revenue Laws.

The functions of the MRA are:

- (a) in terms of section 4 of the MRA Act to *inter-alia*:
  - (i) administer, operate and give effect to the Revenue Laws and, for that purpose, assess liability to, collect and account for, all taxes;
  - (ii) monitor, oversee and coordinate all activities relating to, and ensure a fair, efficient and effective administration and operation of the revenue laws;
  - (iii) combat fraud and other forms of tax evasion; and
  - (iv) advise the Minister and other relevant organs of the State on any matter relating to taxation or revenue law or administration
  
- (b) in terms of section 18 of the Customs Act to:
  - (i) ascertain the ad-valorem duties; and
  - (ii) determine the value of goods

## **2.3 Revenue Laws for the purposes of this Memorandum of Understanding shall be:**

- the Customs Act
- the Customs Tariff Act

- the Excise Act
- the VAT Act
- the Income Tax Act
- any Regulations made thereunder

**2.4 The parties shall, *inter-alia*, -**

- (i) act in the best interests of the economy and State in general;
- (ii) promote co-operation and co-ordination between the two institutions;
- (iii) share information relevant to the exercise of their functions and cooperate in areas pertinent to both institutions.

**3. EXCHANGE OF INFORMATION**

3.1. Each party will, to the extent authorized by law, provide relevant information to the other on a best endeavours basis with due regard to the urgency of doing so.

3.2. When exchanging confidential information, the parties acknowledge the confidentiality provisions of the laws under which they operate.

3.3. Each party agrees not to disclose any confidential information obtained under this MOU to a third party unless it has obtained the prior consent of the party which has provided the confidential information.

**4. REQUEST FOR INFORMATION**

4.1. This MOU facilitates the sharing of information between the CCM and the MRA. Non public information to the knowledge of the MRA which will assist the CCM with respect to enquiries and investigations will be shared on request.

4.2. Information requests between CCM and the MRA will be made in such a form and manner as may be agreed by the CCM and the MRA.

4.2.1 A request for information will include *inter-alia*:-

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- a) general description of both the subject matter of the request and the purpose for which the requesting party seeks the information;
- b) a general description of the documents or other information sought by the requesting party;
- c) any information in the possession of the requesting party that might assist the requested party in identifying the persons, bodies or entities believed by the requesting party to possess the information sought.

4.2.2 Any information provided in terms of the MOU should be used by the requesting party only for the purpose for which it was requested in terms of paragraph 4.2.1

4.3 When exchanging confidential information, the CCM and MRA acknowledge the confidentiality provisions of the laws under which they operate. Each party shall respect the confidentiality and/or secrecy of information exchanged which has been obtained as a result of the other party's statutory powers or other legal obligations and relates to the affairs of any individual, business or undertaking.

4.4 Each party shall comply with any non-disclosure obligations that are binding on the other, in particular those set out in section 70 of the Competition Act, section 13 of the MRA Act, section 19A of the Customs Act, section 8 of the VAT Act and section 24 of the Data Protection Act.

4.5 Each party agrees not to disclose any confidential information obtained pursuant to this MOU to a third party unless it has obtained the prior consent of the party which has provided the confidential information.

4.6 Each party shall, therefore, to the extent that it is authorised by law or by its contractual obligations, provide the relevant information to the other on a best endeavours basis, with due regard to the urgency of doing so. This obligation is subject to any relevant legislation, operational considerations and any conditions placed by the original provider of the information upon its use or disclosure.

## 5. UNSOLICITED ASSISTANCE

5.1 Each party recognises that in the course of carrying out its functions and exercising its powers, it will come into possession of information which would, if



provided to the other party, be likely to assist that other party in administering or enforcing the particular laws for which it is responsible.

5.2 Each party agrees to use its best endeavours to notify the other party with due regard to the urgency of doing so of the existence of any information of a kind referred to in paragraph 5.1, notwithstanding that it may not have received a request from the other party for such information.

## 6. FINANCIAL ARRANGEMENTS

Each party shall be responsible for its own costs incurred in the execution of its duties in terms of this MOU.

## 7. GENERAL

This document contains the entire MOU between the parties and neither party shall be bound by any undertaking or representation not recorded in this MOU.

## 8. REVIEW AND IMPLEMENTATION

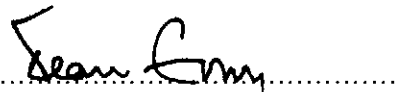
8.1. This MOU is not intended to create binding obligations on either party and it shall be reviewed as the need arises, or by written request of either party. Any changes will be subject to the agreement of both parties.

8.2. This MOU shall operate from the date of signature and may be terminated by the mutual consent of the parties.

Done at Port Louis on 29<sup>th</sup> day of May 2012

**FOR THE MAURITIUS REVENUE AUTHORITY**

**FOR THE COMPETITION COMMISSION OF MAURITIUS**



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**Sudhamo Lal**  
Director- General

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**Dr. Sean F. Ennis**  
Executive Director