**Mauritius Revenue Authority**

**SME Partnering Program**

SMEs play an important role in generating economic growth and creation of employment. Many of them, however, due to ignorance of the law or lack of resources, fail to comply with their tax obligations and have to face assessments and penalties. One of the recent initiatives taken by MRA in its endeavour to make tax compliance for SMEs easier, cheaper and simpler is the implementation of the SME Partnering Program through its SME Unit.

The objectives of the SME Partnering Program are:

* Providing information and guidance through outreach activities to SMEs to make them aware of their tax obligations;
* Engaging dialogues and training sessions with representatives from the high risk sectors to improve compliance in these sectors such as the Small Shop Owners Association, SME Federation, Women Entrepreneur Association;
* Conducting small business support / educational visits at SMEs business premises to guide on complex tax issues, respond to tax related questions;
* Reviewing books and records of SMEs and providing feedback;
* Preparing and updating MRA E-Guides for SMEs; and
* Conducting educational visits to new businesses with a view to adopting the “Right from Start Approach”.

For the implementation of the SME Partnering Program, the SME Unit has been working in close collaboration with the Ministry of Business Enterprise and Co-operative and the parastatal body, SME (Mtius). It obtained the list of all SMEs registered with SME(Mtius) to identify the SMEs sector wise. It also obtained the list of all SMEs Associations.

 A workshop was organised in May 2018 with the representatives of SMEs associations to explain to them the concept of the SME Partnering Program. The representatives welcomed the initiative, voiced out the issues which their members frequently encounter at MRA and expressed their willingness to collaborate with MRA.

A number of information sessions have since been carried out with members of different SME Associations and in forums for young potential entrepreneurs. Explanations have been provided on:

* the obligations of persons in business under the different revenue laws;
* the need for keeping proper accounting records;
* tax exemptions to which various types of SMEs are entitled; and
* the cost of non- compliance with revenue laws.

An SME corner has been provided on the MRA website to further facilitate access to information relevant to SMEs. Guides for individuals and corporates providing information to SMEs on tax obligations, available tax exemptions, records keeping, and tax calendar have been posted.