

THE REVENUE APPEAL TRIBUNAL BILL

(No. XVI of 2024)

Explanatory Memorandum

The object of this Bill is to provide for the establishment of the Revenue Appeal Tribunal which will take over the functions and powers of the Assessment Review Committee under the Mauritius Revenue Authority Act.

2. Accordingly, any person who is aggrieved by a revenue determination of the Director-General of the Mauritius Revenue Authority or Registrar-General will now appeal to the Revenue Appeal Tribunal instead of the Assessment Review Committee.

3. The Revenue Appeal Tribunal will conduct its proceedings in a more simplified manner and will, inter alia, have the power to –

- (a) make such order requiring the attendance of a person or the production of any record, document or exhibit as it thinks necessary or expedient for the disposal of an appeal; and
- (b) take evidence on oath and, for that purpose, administer an oath.

4. In addition, any appeal before the Supreme Court against the determination of the Revenue Appeal Tribunal will, in lieu of appeal by way of case stated, be prosecuted in the manner provided by rules in respect of an appeal from the final judgement of a District Court in civil matters.

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External Communications, Minister for Rodrigues,
Outer Islands and Territorial Integrity*

16 August 2024

THE REVENUE APPEAL TRIBUNAL BILL
(No. XVI of 2024)

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A BILL

**To provide for the establishment of the Revenue Appeal Tribunal,
and for matters connected and related thereto**

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the Revenue Appeal Tribunal Act 2024.

2. Interpretation

In this Act –

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;

“Chairperson” means the Chairperson of the Tribunal appointed under section 3(2)(a);

“determination”, in so far as it relates to a determination of the Director-General or the Registrar-General under an enactment specified in the Schedule, includes assessment, demand, decision, notice, claim, request or notification;

“Director-General” means the Director-General of the Authority;

“division” means a division of the Tribunal set up in accordance with section 4;

“mediation panel” means a panel set up in accordance with section 8(2);

“member” means a person appointed as such under section 3(2)(c);

“officer” means –

(a) a public officer designated under section 5(2);

(b) an usher designated under section 5(3); and

(c) the Secretary to the Tribunal;

“Registrar-General” means the officer appointed as Registrar-General under the Registrar-General Act;

“Revenue laws” has the same meaning as in the Mauritius Revenue Authority Act;

“Secretary to the Tribunal” means the Secretary to the Tribunal appointed under section 5(1);

“tax” means any tax, duty, levy, fee or rate imposed under any enactment specified in the Schedule;

“Tribunal” means the Revenue Appeal Tribunal established under section 3(1);

“Vice-chairperson” means the Vice-chairperson of the Tribunal appointed under section 3(2)(b).

3. Establishment of Tribunal

(1) There is established, for the purposes of this Act, a Tribunal which shall be known as the Revenue Appeal Tribunal.

(2) The Tribunal shall consist of –

(a) a Chairperson, who shall be a barrister of not less than 10 years’ standing, to be appointed by the Public Service Commission;

- (b) one or more Vice-chairpersons, who shall be a barrister or barristers of not less than 5 years' standing, to be appointed by the Public Service Commission; and
 - (c) such other members, not being more than 10 in number, who shall be persons having experience in accountancy, economics, taxation, law or business administration, but who are not –
 - (i) members, officers or employees of the Authority;
 - (ii) public officers of the Ministry responsible for the subject of finance;
 - (iii) members, chief executives or officers of a local authority; or
 - (iv) members of, or candidates for election to, the Assembly, the Rodrigues Regional Assembly or a local authority, or persons otherwise actively engaged in politics.
- (3) The members referred to in subsection (2)(c) shall be –
- (a) appointed by the Prime Minister, on a full-time basis or an ad hoc basis and for such period as he considers necessary; and
 - (b) paid an all-inclusive allowance, subject to the approval of the Prime Minister.

(4) Every Vice-chairperson and member referred to in subsection (2)(c) shall be under the administrative control of the Chairperson.

4. Divisions of Tribunal

(1) The Tribunal shall sit in one or more divisions.

(2) A division shall consist of the Chairperson or a Vice-chairperson, and 2 or more other members selected by the Chairperson.

(3) A determination of a division shall be considered to be a determination of the Tribunal.

5. Staff of Tribunal

(1) There shall be a Secretary to the Tribunal who shall be appointed by the Public Service Commission and who shall be responsible for –

- (a) keeping a record of the proceedings of the Tribunal;
- (b) keeping in safe custody the papers and documents of the Tribunal;
- (c) issuing summons and recording statements of witnesses called before the Tribunal;
- (d) arranging for such administrative and secretarial or other assistance as the Tribunal may require; and
- (e) performing such other duties as the Tribunal may require.

(2) The Secretary to Cabinet and Head of the Civil Service may, at the request of the Chairperson, designate such public officers as may be necessary to enable the Tribunal to discharge its functions under this Act.

(3) For the proper discharge of the functions of the Tribunal, the Master and Registrar may, after consultation with the Chairperson, designate such number of ushers as may be required for that purpose.

(4) The Secretary to the Tribunal and every officer shall be under the administrative control of the Chairperson.

6. Appeal to Tribunal

(1) Subject to this section, any person who is aggrieved by a determination of the Director-General or the Registrar-General under an enactment specified in the Schedule may, within 28 days of the date of such determination, appeal to the Tribunal and lodge his appeal with the Secretary to the Tribunal.

(2) Any person who lodges an appeal under this section shall serve a copy of his grounds of appeal to all parties to the appeal within the time specified in subsection (1).

(3) (a) Where an appeal is lodged under this section, the Chairperson shall refer the matter to a division for hearing and determination.

(b) No ground other than a ground set out in the notice of appeal shall be considered at the hearing.

(4) No appeal shall lie from –

- (a) a determination relating to the compounding of an offence under any enactment specified in the Schedule; or
- (b) a determination to refer a matter to the police in connection with the suspected commission of an offence under any enactment specified in the Schedule.

(5) Where a person fails to lodge an appeal within the time specified in subsection (1) and the Chairperson is satisfied that the failure was due to illness or other reasonable cause, the Chairperson may direct that the appeal shall be accepted.

(6) (a) Where an appeal made under subsection (1) relates to a determination under section 131B(2) of the Income Tax Act, section 39(2) of the Value Added Tax Act or section 122(2) of the Gambling Regulatory Authority Act, the person lodging the appeal shall pay to the Director-General, at the time of who lodges his appeal, 5 per cent of the amount determined as specified in the notice of determination.

(b) Where a person fails to pay the 5 per cent of the amount determined at the time of making an appeal in accordance with subsection (1) and the Chairperson is satisfied that failure to pay is due to a reasonable cause, the Chairperson may direct that the appeal shall be accepted.

(7) Subject to this Act, the Tribunal shall have jurisdiction on penalty and surcharge, but not on interest chargeable, under any enactment specified in the Schedule.

7. Proceedings of Tribunal

(1) The Tribunal shall conduct its proceedings in accordance with this section and rules made under section 15.

(2) The Tribunal may, on its own motion or on a motion made by a party, sit in camera where it considers that –

- (a) publicity of the proceedings before it would prejudice the interests of justice; or
- (b) it is necessary or expedient to do so for the protection of the privacy of any person concerned in the proceedings.

(3) Where the Chairperson, a Vice-chairperson, a member, an officer, his relative or his associate has a personal or direct interest in any matter

which is the subject of proceedings before the Tribunal, that person shall not take part in those proceedings.

(4) At the hearing of an appeal, a party may be represented by counsel or attorney, or by such other representative as may be authorised by the Chairperson or Vice-chairperson hearing the appeal.

(5) The Tribunal may –

- (a) make such order requiring the attendance of a person or the production of any record, document or exhibit as it thinks necessary or expedient for the disposal of the appeal; and
- (b) take evidence on oath and, for that purpose, administer an oath.

(6) (a) Where the Director-General or the Registrar-General requires the presence of a former public officer who is no longer in the public service or a public officer who is on interdiction or is on leave, to give evidence before the Tribunal, the Director-General or Registrar-General, as the case may be, may, through a Court Usher, serve upon that officer, not later than 10 days before the hearing, a notice to attend the hearing.

(b) A notice under paragraph (a) shall indicate the purpose for which the presence of the former public officer or public officer is required before the Tribunal and any record, document or exhibit, if any, he will be required to produce.

(c) In this subsection –

“Court Usher” has the same meaning as in the Court Ushers Act;

“public officer” has the same meaning as in the Public Officers’ Protection Act.

(7) The Tribunal shall, in relation to an appeal –

- (a) fix the appeal for preliminary hearing within 120 days from the date the appeal is lodged;
- (b) avoid formality in its proceedings; and
- (c) give its determination not later than 90 days after the close of the hearing of the appeal, save in exceptional circumstances and with the consent of all parties.

(8) Where a division has started hearing an appeal and the Chairperson, Vice-chairperson or any other member can no longer form part of the division –

- (a) the Chairperson may, with the consent of the parties to the case, be replaced by a Vice-chairperson to form part of the division;
- (b) the Vice-chairperson may, with the consent of the parties to the case, be replaced by the Chairperson or another Vice-chairperson to form part of the division; or
- (c) the member may, with the consent of the parties to the case, be replaced by another member to form part of the division.

(9) Any division reconstituted under subsection (8) shall continue to hear the appeal.

(10) Where an aggrieved person or his representative is absent at 2 consecutive sittings of the Tribunal to which he has been duly convened, the case shall be struck out unless the Chairperson or Vice-chairperson hearing the appeal is satisfied that the absences were due to illness or any other reasonable cause.

8. Mediation

(1) Where, before the hearing of an appeal, the parties jointly state in writing to the Chairperson that they are willing to settle the dispute by way of mediation, the Chairperson may refer the matter to a mediation panel.

(2) A mediation panel shall consist of the Chairperson or a Vice-chairperson and, where the Chairperson or the Vice-chairperson so considers appropriate, another member.

(3) The proceedings before a mediation panel shall be conducted in accordance with rules made under section 15.

(4) Where an agreement is reached by the parties before a mediation panel, the agreement shall be –

- (a) set down in writing and signed by the parties or their representatives;
- (b) final, conclusive and binding on the parties; and

(c) considered to be a determination of the Tribunal.

(5) Where an agreement is reached by the parties under subsection (4), such an agreement shall not serve as a precedent or reference for other cases.

(6) Where an amount agreed upon under subsection (4), or any part of such amount, is not paid in accordance with the agreement, the amount shall be recovered in the manner provided for in the relevant enactment specified in the Schedule.

(7) Where no agreement is reached within a period of 90 days from the date an appeal is referred to a mediation panel under subsection (1), the appeal shall be referred back to the Chairperson to be dealt with in accordance with section 6(3).

9. Burden of proof

(1) Notwithstanding any other enactment, the burden of proving –

- (a) that any tax has been paid;
- (b) that any determination of the Director-General or Registrar-General under an enactment specified in the Schedule is incorrect; or
- (c) the amount of any tax to be paid,

shall lie on the person liable to pay the tax or claiming that the tax has been paid.

(2) Where a party to an appeal intends to rely on a document or other evidence not disclosed for the purpose of a determination of the Director-General or Registrar-General under an enactment specified in the Schedule, the Tribunal shall not admit that document or evidence unless the party shows cause why it was not disclosed at the material time.

10. Determination of Tribunal

(1) The Tribunal may, on hearing an appeal, confirm, amend or quash a determination made by the Director-General or the Registrar-General.

(2) The Chairperson or the Vice-chairperson may hear an appeal made by an aggrieved person and give his determination orally on the same day where –

- (a) the applicant –
 - (i) has failed to pay 5 per cent due on appeal under section 6(6);
 - (ii) under the Income Tax Act –
 - (A) has failed to file a return under section 112, 112A, 116, 117 or 119;
 - (B) has lodged an objection after the statutory delay under section 131A(1);
 - (C) has failed to pay the amount due on objection under section 131A(2)(c)(ii); or
 - (D) has failed to produce required documents to the objection directorate of the Authority under section 131(B)(3);
 - (iii) under the Value Added Tax Act –
 - (A) has failed to file a return under section 22;
 - (B) has lodged an objection after the statutory delay under section 38(1)(a);
 - (C) has failed to pay the amount due on objection under section 38(2)(b)(iii); or
 - (D) has failed to produce the required documents to the objection directorate of the Authority under section 39(2B); or
- (b) a party has raised a preliminary point of law before the start of a hearing.

(3) A determination of the Tribunal which is in respect of any amount of tax to be paid by the aggrieved person shall, subject to subsection (4), not relieve him from his obligation to pay any surcharge or penalty provided for under any of the Revenue Laws, the Land (Duties and Taxes) Act or Registration Duty Act, as the case may be, in respect of a late return or late payment.

(4) Where, in respect of a claim under section 36(1) of the Land (Duties and Taxes) Act or under section 33(4) of the Registration Duty Act, the Tribunal is satisfied that the inaccurate amount computed by a notary on the basis of the information contained in a deed of transfer drawn up by him was due to a genuine mistake in the interpretation of the law or through no negligence on his part, the Tribunal shall waive the penalty.

(5) Where it appears to the Tribunal, upon consideration of the grounds of appeal and the statement of case of an appellant and the reply of a respondent, that an appeal is frivolous or vexatious, it may dismiss the appeal without any oral hearing.

(6) The Tribunal may make such order as to costs as it may consider appropriate.

(7) The Secretary to the Tribunal shall give immediate notice of the determination made under this section to all the parties to the proceedings.

(8) Subject to section 11, a determination of the Tribunal shall be final and binding on the parties.

11. Appeal to Supreme Court

(1) Any party who is dissatisfied with the final determination of the Tribunal relating to an appeal made under section 6 may appeal to the Supreme Court against such determination.

(2) Any party wishing to appeal under subsection (1) shall, within 21 days of the date of the final determination of the Tribunal, give notice in writing of such appeal to the Secretary to the Tribunal and lodge his appeal in the Registry of the Supreme Court.

(3) An appeal under this section shall be prosecuted in the manner provided by rules in respect of an appeal from the final judgement of a District Court in civil matters.

(4) Notwithstanding an appeal under this section but subject to subsection (5), any tax to be paid or refunded shall be paid or refunded in accordance with the determination of the Tribunal, as the case may be.

(5) Where an appeal under this section is lodged against the determination of the Tribunal relating to a claim under section 36(1) of the Land (Duties and Taxes) Act, payment of the tax shall be withheld pending final determination of the matter.

12. Offences

Any person who –

- (a) without reasonable excuse, fails to attend the Tribunal after having been summoned to do so;
- (b) refuses to –
 - (i) take an oath before the Tribunal;
 - (ii) answer fully and satisfactorily to the best of his knowledge and belief any question lawfully put to him in any proceedings before the Tribunal; or
 - (iii) produce any record, document or exhibit when required to do so by the Tribunal;
- (c) knowingly gives false evidence, or evidence which he knows to be misleading, before the Tribunal;
- (d) at any sitting of the Tribunal –
 - (i) wilfully insults the Chairperson, a Vice-chairperson or a member; or
 - (ii) wilfully interrupts the proceedings; or
- (e) in any other manner contravenes this Act,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.

13. Protection from liability

(1) No liability, civil or criminal, shall be incurred by the Tribunal, the Chairperson, a Vice-chairperson, a member or an officer in respect of any act done or omitted to be done in good faith in the discharge of its or his functions under this Act.

(2) This section shall be in addition to, and not in derogation from, the Public Officers' Protection Act.

14. Regulations

(1) The Prime Minister may, after consultation with the Minister to whom responsibility for the subject of finance is assigned, make such regulations as may be necessary for the purposes of this Act.

(2) Any regulations made under subsection (1) may provide for –

- (a) the amendment of the Schedule; or
- (b) the taking of fees and levying of charges.

15. Rules

(1) The Tribunal may, with the approval of the Attorney General, make such rules as it considers appropriate for the purpose of the lodging and hearing of appeals before it.

(2) Any rules made under subsection (1) may provide for –

- (a) the practice and procedure for mediation before the Tribunal;
- (b) the form and contents of statements of case and witness statements that shall be submitted by the parties before the Tribunal.

16. Repeal

The Revenue and Valuation Appeal Tribunal Act 2013 is repealed.

17. Consequential amendments

(1) The Customs Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

“Assessment Review Committee” means the Assessment Review Committee established under the repealed section 18 of the Mauritius Revenue Authority Act;

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024;

- (b) in section 9A, in subsection (6)(c), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section

19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;

- (c) in section 14, in subsection (2A), by deleting the words “representation before the Assessment Review Committee established under section 18 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal made before the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (d) in section 15, in subsection (2B), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (e) in section 19, by repealing subsection (4);
- (f) in section 19B –
 - (i) in subsection (3A), by inserting, after the words “Assessment Review Committee”, the words “or Tribunal, as the case may be,”;
 - (ii) in subsection (5), by inserting, after the words “Assessment Review Committee”, the words “or Tribunal, as the case may be,”;
 - (iii) in subsection (9)(c), by deleting the words “lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (g) in section 23, in subsection (7), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;

- (h) in section 24, in subsection (6), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (i) in section 24A –
 - (i) in subsection (5), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (ii) in subsection (6)(a), by inserting, after the words “Assessment Review Committee” and “the Committee”, the words “or Tribunal, as the case may be” and “or Tribunal, as the case may be,”, respectively;
- (j) in section 49, in subsection (5)(c), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (k) in section 61, in subsection (8)(d)(iii), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (l) in section 67, in subsection (3B)(c)(iii), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (m) in section 127A, in subsection (1B)(c), by deleting the words “lodge written representations with the Clerk to the

Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;

- (n) in section 156A, in subsection (4)(c), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”.

(2) The Customs Tariff Act is amended –

- (a) in section 2, in subsection (1), by adding the following new definition, the full stop at the end of the definition of “public contractor” being deleted and replaced by a semicolon –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024.

(b) in section 5 –

- (i) in subsection (2B)(c), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;

- (ii) in subsection (3B)(c)(iii), by deleting the words “lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”.

(3) The Excise Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024;

- (b) in section 5, in subsection (4), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (c) in section 22, in subsection (7), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (d) in section 52, in subsection (7), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”.
- (4) The Gambling Regulatory Authority Act is amended –
- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024;
 - (b) in section 123 –
 - (i) by deleting the heading and replacing it by the following heading –

Appeal to Revenue Appeal Tribunal
 - (ii) in subsection (1), by deleting the words “lodge representations, in writing, with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (iii) in subsection (1A) –

- (A) in paragraph (a)(ii) and (iii), by deleting the words “the Assessment Review Committee” and replacing them by the words “the Tribunal”;
 - (B) in paragraph (b), by deleting the words “the Assessment Review Committee” and replacing them by the words “the Tribunal”;
 - (iv) in subsection (2)(a), by deleting the words “the Assessment Review Committee established under section 18 of the Mauritius Revenue Authority Act” and replacing them by the words “the Tribunal”.
- (5) The Hotel and Restaurant Tax Act is amended –
- (a) in section 2, by adding the following new definition, the full stop at the end of the definition of “taxable receipts” being deleted and replaced by a semicolon –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024.
 - (b) in section 9, in subsection (5), by deleting the words “lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”.
- (6) The Income Tax Act is amended –
- (a) in section 2 –
 - (i) by deleting the definition of “Assessment Review Committee”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024;

- (b) in section 114, in subsection (3), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (c) in section 123 –
 - (i) in subsection (5), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (ii) in subsection (6), by deleting the words “Committee” wherever it appears and replacing it by the word “Tribunal”;
 - (iii) in subsection (8), by deleting the words “on the representations before the Committee” and replacing them by the words “before the Tribunal”;
- (d) in section 124, in subsection (3)(b)(iii), by deleting the words “representations may be made to the Assessment Review Committee” and replacing them by the words “an appeal may be made to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (e) in section 127, in subsection (4), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (f) in section 131A –
 - (i) in subsection (9), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the

Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;

- (ii) in subsection (10), by deleting the words “the Assessment Review Committee” wherever they appear and replacing them by the words “the Tribunal”;
- (g) in section 131AA, in subsection (8), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (h) in section 131B –
 - (i) in subsection (9), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (ii) in subsection (10)(a), by deleting the words “the Assessment Review Committee established under section 18 of the Mauritius Revenue Authority Act” and replacing them by the words “the Tribunal”;
- (i) in section 134 –
 - (i) by deleting the heading and replacing it by the following heading –

Appeal to Revenue Appeal Tribunal
 - (ii) by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”.
- (j) in section 159, in subsection (3C), by inserting, after the words “Assessment Review Committee”, the words “under

the repealed section 18 of the Mauritius Revenue Authority Act or an appeal before the Tribunal, as the case may be,”.

- (7) The Land (Duties and Taxes) Act is amended –
- (a) in section 2 –
 - (i) by deleting the definition of “Committee”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024;
 - (b) in section 23, in subsection (4), by deleting the words “written representations lodged with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act against the levy of the tax” and replacing them by the words “an appeal made to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024 against the levy of the tax”;
 - (c) in section 24 –
 - (i) by deleting the heading and replacing it by the following heading –

Appeal to Revenue Appeal Tribunal
 - (ii) in subsection (1), by deleting the words “lodge written representations with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (iii) in subsection (2), by deleting the word “Committee” and replacing it by the word “Tribunal”;
 - (d) in section 27A, in subsection (1)(b), by deleting the word “Committee” and replacing it by the word “Tribunal”;
 - (e) in section 28 –

- (i) in subsection (3EC)(a), by deleting the words “subsequent written representations being lodged by the person with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act in relation to the subject of the objection” and replacing them by the words “any subsequent appeal being made to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024 in relation to the subject of the objection”;
- (ii) in subsection (4)(a), by deleting the words “lodge written representations with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (iii) in subsection (4A)(a), by deleting the word “Committee” wherever it appears and replacing it by the word “Tribunal”;
- (iv) in subsection (4BA)(b), by deleting the words “the Committee” and replacing them by the words “the Tribunal”;
- (v) in subsection (4C), by deleting the word “Committee” and replacing it by the word “Tribunal”;
- (f) in section 34, by deleting the word “Committee” and replacing it by the word “Tribunal”;
- (g) in section 35, in subsection (1), by deleting the word “Committee” and replacing it by the word “Tribunal”;
- (h) in section 39, in subsection (2), by deleting the words “lodge written representations with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
- (i) in section 42A, by deleting the words “determination of any objection or representations before the Assessment Review Committee under the Mauritius Revenue Authority Act” and replacing them by the words “a determination of the Tribunal under the Revenue Appeal Tribunal Act 2024”;

- (j) in section 44, in subsection (2), by deleting the word “Committee” and replacing it by the word “Tribunal”.
- (8) The Mauritius Revenue Authority Act is amended –
- (a) in section 2 –
 - (i) by deleting the definitions “Assessment Review Committee”, “Committee” and “panel”;
 - (ii) by adding the following new definition, the full stop at the end of the definition of “tax” being deleted and replaced by a semicolon –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024.
 - (b) by repealing Part IV;
 - (c) in section 21C –
 - (i) in subsection (1)(c), by repealing subparagraph (ii) and replacing it by the following subparagraph –
 - (ii) has made an appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024; or
 - (ii) in subsection (9), by repealing paragraph (b) and replacing it by the following paragraph –
 - (b) made an appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024; or
 - (iii) in subsection (10)(a)(ii) and (iii), by inserting, after the words “the Committee”, the words “or Tribunal, as the case may be”;
 - (d) by repealing Part IVE;
 - (e) by repealing the Fifth Schedule.

- (9) The Registration Duty Act is amended –
- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024;
 - (b) in section 3, in subsection (2)(b), by deleting the words “as decided by the Assessment Review Committee under section 20 of the Mauritius Revenue Authority Act” and replacing them by the words “as decided by the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (c) in section 3A, in subsection (2), by deleting the words “as decided by the Assessment Review Committee under section 20 of the Mauritius Revenue Authority Act” and replacing them by the words “as decided by the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (d) in section 17 –
 - (i) in subsection (3) –
 - (A) in paragraph (d), by deleting the words “lodge written representations with the Clerk to the Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (B) by repealing paragraph (f) and replacing it by the following paragraph –
 - (f) Where no agreement is reached before the objection unit and the person is aggrieved by a notice under paragraph (d), he may appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024 against the determination, and the amount of the duty payable shall be determined by the Tribunal.

- (C) in paragraph (h), by deleting the words “the Assessment Review Committee” and replacing them by the words “the Tribunal”;
 - (ii) by repealing subsection (4);
 - (e) in section 45A, by deleting the words “determination of any objection or representation before the Assessment Review Committee under the Mauritius Revenue Authority Act” and replacing them by the words “determination of an appeal before the Tribunal under the Revenue Appeal Tribunal Act 2024”.
- (10) The Value Added Tax Act is amended –
 - (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“Tribunal” means the Revenue Appeal Tribunal established under the Revenue Appeal Tribunal Act 2024;
 - (b) in section 20D –
 - (i) in subsection (6), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (ii) in subsection (10), by deleting the words “lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;
 - (iii) in subsection (11)(a), by deleting the words “the Assessment Review Committee” and “the Committee” and replacing them by the words “the Tribunal” and “the Tribunal”, respectively;

(c) in section 39, in subsection (2B), by deleting the words “the Assessment Review Committee” and replacing them by the words “the Tribunal”;

(d) in section 40 –

(i) by deleting the heading and replacing it by the following heading –

Appeal to Revenue Appeal Tribunal

(ii) in subsection (1), by deleting the words “may lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “may appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;

(iii) in subsection (1A) –

(A) by deleting the words “lodged written representations” and replacing them by the words “made an appeal”;

(B) by deleting the words “the Assessment Review Committee” wherever they appear and replacing them by the words “the Tribunal”;

(iv) in subsection (2)(a), by deleting the words “the Assessment Review Committee” and replacing them by the words “the Tribunal”;

(e) in section 41, by deleting the words “Except during a hearing of representations before the Assessment Review Committee” and replacing them by the words “Except during the hearing of an appeal before the Tribunal”;

(f) in section 66, in subsection (7), by deleting the words “lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act” and replacing them by the words “appeal to the Tribunal in accordance with the Revenue Appeal Tribunal Act 2024”;

- (g) in section 69A, in subsection (3A), by inserting, after the words “Assessment Review Committee”, the words “under the repealed section 18 of the Mauritius Revenue Authority Act or the Tribunal, as the case may be,”.

18. Saving and transitional provisions

- (1) Any hearing before the Assessment Review Committee which –
 - (a) has started prior to the commencement of this Act and is pending on the commencement of this Act shall be discontinued and be transferred to the Tribunal and be dealt with in accordance with this Act; or
 - (b) has not started on the commencement of this Act shall, on the commencement of this Act, be transferred to the Tribunal and be dealt with in accordance with this Act.

(2) Any appeal lodged before the Supreme Court against the decision of the Assessment Review Committee prior to the commencement of this Act and which is pending on the commencement of this Act shall continue in accordance with section 21 of the Mauritius Revenue Authority Act as if that section has not been repealed.

(3) (a) Notwithstanding any other enactment, every person employed by the Assessment Review Committee shall, on the commencement of this Act, be dealt with in accordance with this subsection.

- (b) Subject to this section, every person who –
 - (i) is employed on the permanent and pensionable establishment of the Assessment Review Committee shall, on the commencement of this Act, be transferred to the permanent and pensionable establishment of the Tribunal; and
 - (ii) is employed on contract by the Assessment Review Committee shall, on the commencement of this Act, be transferred to the Tribunal.

(c) Where a person refuses to be transferred to the Tribunal under paragraph (b)(i), he shall be deemed to have retired on ground of abolition of office and he shall be paid his pension benefits in accordance with such pension schemes as may be applicable to him.

(d) Where a person refuses to be transferred to the Tribunal under paragraph (b)(ii), his contract of employment shall be terminated and he shall be paid such benefits as provided in any relevant enactment or his contract, whichever is more favourable.

(e) Where a person is transferred to the Tribunal under paragraph (b)(i), his period of service with the Assessment Review Committee shall be deemed to be an unbroken period of service with the Tribunal and he shall be deemed to have been transferred on the same terms and conditions as those of his previous employment.

(f) Where a person is transferred to the Tribunal under paragraph (b)(ii), his contract of employment with the Assessment Review Committee shall be deemed to be a contract of employment with the Tribunal and he shall be deemed to have been transferred on the same terms and conditions of his contract.

(g) No person referred to in this subsection shall, on account of his transfer to the Tribunal, be entitled to claim that his employment has been terminated or adversely affected in breach of any enactment.

(4) All rights, obligations and liabilities subsisting in favour of or against the Assessment Review Committee shall, on the commencement of this Act, continue to exist under the same terms and conditions in favour of or against the Tribunal.

(5) Any reference in any enactment to the Assessment Review Committee shall be construed as a reference to the Tribunal.

(6) Where this Act does not make provision for any transition, the Prime Minister may make such regulations as may be necessary for such transition.

(7) In this section –

“Assessment Review Committee” means the Assessment Review Committee referred under the repealed section 18 of the Mauritius Revenue Authority Act.

19. Commencement

(1) Subject to subsection (2), this Act shall come into operation on a date to be fixed by Proclamation.

(2) Different dates may be fixed for the coming into operation of different sections of this Act.

SCHEDULE
[Sections 2, 6, 8 and 9]

ENACTMENTS

Advertisements Regulation Act in so far as it relates to section 7A

Civil Aviation Act in so far as it relates to sections 8A, 8B and 8C

Customs Act in so far as it relates to sections 9A(6)(c), 15(2B), 19, 19B(9), 20, 23(7), 24(6), 24A(5), 49(5)(c), 61(8), 67(3B)(c)(iii), 127A(1B)(c) and 156A(4)

Customs Regulations 1989 in so far as it relates to regulations 20A, 22, 29(5)(c), 45(1)(e)(iii)(C) and (2)(d)(iii)(C) and 45A(4)(c)

Customs Tariff Act in so far as it relates to section 5(2B)(c) or (3B)(c)

Environment Act 2024 in so far as it relates to Part IX

Excise Act in so far as it relates to sections 5(4), 22(7) and 52(7)

Gambling Regulatory Authority Act in so far as it relates to sections 121(4) and (5) and 122(2)

Income Tax Act in so far as it relates to section 134

Land (Duties and Taxes) Act in so far as it relates to sections 15A, 23, 27(1), 28(2) and 36(1)

Registration Duty Act in so far as it relates to sections 17, 27(8A) and 33(4)

Value Added Tax Act in so far as it relates to sections 40 and 66
