



ALTERNATIVE TAX DISPUTE RESOLUTION

August 2019

1. ESTABLISHMENT OF ATDR PANEL

An **Alternative Tax Dispute Resolution (ATDR) Panel** has been set up under Section 21C of the MRA Act. The ATDR Panel consists of a Director of the MRA as Chairperson, a Senior Officer of the MRA designated by the Director-General and a Law Practitioner appointed by the Minister of Finance and Economic Development.

2. OBJECTIVES

The ATDR Panel deals with applications for review made by any person who has been assessed to tax under Section 129 or 129A of the Income Tax Act, Section 37 of the Value Added Tax Act, Section 119 of the Gambling Regulatory Authority Act, Section 69 of the Environment Protection Act or duties and taxes under sections 15 and 24A of the Customs Act.

3. CONDITIONS APPLICABLE FOR REVIEW

- a. The applicant must have objected to the assessment or lodged representations at the Assessment Review Committee (ARC) or appealed to the Supreme Court or Judicial Committee of the Privy Council.
- b. The amount of tax payable under dispute should exceed Rs 10m;
- c. The applicant should not have been convicted of an offence or should not be the subject matter of an enquiry relating to trafficking of dangerous drugs under the Dangerous Drugs Act, money laundering under the Financial Intelligence and Anti-Money Laundering Act, financing of terrorism under the Prevention of Terrorism Act or corruption under the Prevention of Corruption Act;
- d. The grounds of dissatisfaction specified in the application should not be different from those in the notice of objection or appeal.

4. PROCEDURES

The applicant has to fill in an application form (available on www.mra.mu under Downloadable Forms) and send it to:

The Secretariat
ATDR Panel
Mauritius Revenue Authority
Level 10, Eham Court, Cnr. Mgr Gonin & Sir Virgil Naz
Streets, Port Louis
Phone No.: 207 6000 | Fax No.: 207 6041
email: atdrpanel@mra.mu

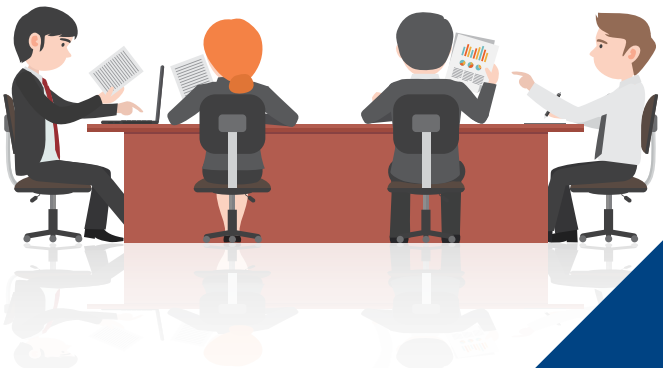
The application will be referred to the ATDR Panel within one month of receipt.

If the applicant's case is under appeal, a copy of the application form should be sent to:

***Clerk, Assessment Review Committee, 2nd Floor,
Pope Hennessy Building, 25, Pope Hennessy Street,
Port Louis, whichever is applicable.***

5. DETERMINATION BY PANEL

- a. The applicant may be requested to call before the Panel and submit any information or particulars relevant to the application for review.
- b. The applicant will be informed about the decision of the ATDR Panel within 6 months as from the date he is informed that his application for review has been referred to it.
- c. The decision of the ATDR Panel shall not serve as a precedent or reference for other cases.
- d. Where there is an agreement between the Director-General and the applicant, the agreement shall -
 - i. cover all items in dispute;
 - ii. be final and binding on both the applicant and the Director-General; and
 - iii. include the terms and conditions for the settlement of the tax liability.
- e. If the case is under appeal, a copy of the Agreement should be filed at the ARC, Supreme Court or Privy Council, whichever is applicable.
- f. In case the applicant is not agreeable to the decision of the ATDR Panel, he will have to inform the ATDR Panel within one month of the date he is informed of its decision and he may proceed with his objection or appeal. The objection will be determined within 4 months as from the date the MRA is informed.



6. CASES NOT ELIGIBLE FOR REVIEW

In case the ATDR Panel cannot entertain an application for review, the applicant will be informed accordingly within one month of the date the application is referred to the panel and he may proceed with his objection/appeal at the ARC, Supreme Court or Privy Council, whichever is applicable. The objection will be determined within 4 months as from the date he withdraws his case from the Panel.

7. WITHDRAWAL OF CASE FROM PANEL

An applicant may, at any stage, withdraw an application pending before the ATDR Panel and proceed with his objection/appeal at the ARC, Supreme Court or Privy Council, whichever is applicable to his case. The objection will be determined within 4 months as from the date he withdraws his case from the Panel.

SUPPORT SERVICES

For further information or clarification on the ATDR Panel, kindly contact the ATDR Secretariat on address shown under (4) above or consult our website, www.mra.mu



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T: +230 207 6000 | F: +230 211 8099

E: headoffice@mra.mu | W: www.mra.mu

